



**NORTH MARIN WATER DISTRICT**  
**AGENDA - REGULAR MEETING**  
November 15, 2022 – 6:00 p.m.  
Location: Virtual Meeting  
Novato, California

Information about and copies of supporting materials on agenda items are available for public review at 999 Rush Creek Place, Novato, at the Reception Desk, or by calling the District Secretary at (415) 897-4133. A fee may be charged for copies. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Secretary as soon as possible, but at least two days prior to the meeting.

**ATTENTION: This will be a virtual meeting of the Board pursuant to the authorizations provided by Government Code section 54953(e)."**

There will not be a public location for participating in this meeting, but any interested member of the public can participate telephonically by utilizing the dial-in information printed on this agenda.

**Video Zoom Method**

**CLICK ON LINK BELOW:**

Go to: <https://us02web.zoom.us/j/82191971947> OR

Password: 466521

**SIGN IN TO ZOOM:**

Meeting ID: 821 9197 1947

Password: 466521

**Call in Method:**

Dial: +1 669 900 9128  
+1 253 215 8782  
+1 346 248 7799  
+1 301 715 8592  
+1 312 626 6799  
+1 646 558 8656

Meeting ID: 821 9197 1947#

Participant ID: #

Password: 466521#

For clarity of discussion, the Public is requested to MUTE except:

1. During Open Time for public expression item.
2. Public comment period on agenda items.

*Please note: In the event of technical difficulties during the meeting, the District Secretary will adjourn the meeting and the remainder of the agenda will be rescheduled for a future special meeting which shall be open to the public and noticed pursuant to the Brown Act.*

All times are approximate and for reference only.  
The Board of Directors may consider an item at a different time than set forth herein.

Est. Time	Item	Subject
6:00 p.m.	<b>CALL TO ORDER</b>	
	1.	<b>APPROVE MINUTES FROM REGULAR MEETING</b> , November 1, 2022
	2.	<b>GENERAL MANAGER'S REPORT</b>
	3.	<b>OPEN TIME: (Please observe a three-minute time limit)</b>  This section of the agenda is provided so that the public may express comments on any issues not listed on the agenda that are of interest to the public and within the jurisdiction of the North Marin Water District. When comments are made about matters not on the agenda, Board members can ask questions for clarification, respond to statements or questions from members of the public, refer a matter to staff, or direct staff to place a matter of business on a future agenda. The public may also express comments on agenda items at the time of Board consideration.
	4.	<b>STAFF/DIRECTORS REPORTS</b>
	<div><b>CONSENT CALENDAR</b>  The General Manager has reviewed the following items. To his knowledge, there is no opposition to the action. The items can be acted on in one consolidated motion as recommended or may be removed from the Consent Calendar and separately considered at the request of any person.  5. <b>Consent - Approve:</b> Re-Authorizing Meetings by Teleconference of Legislative Bodies of North Marin Water District Resolution  6. <b>Consent - Approve:</b> Notice of Completion for New Gallagher Well No. 2 Project (Maggiore Bros. Drilling, Inc.)</div>	
	<b>ACTION CALENDAR</b>	
	7.	<b>Approve:</b> Filing Board Vacancy – Director Grossi
	8.	<b>Approve:</b> Accept Outside Auditor's FY 21/22 Financial Report and Management Report
	9.	<b>Approve:</b> Accept Facility Reserve Charge Study – Set Public Hearing for December 6, 2022
	10.	<b>Approve:</b> Revised District Secretary Job Description
	11.	<b>Approve:</b> Side Letter Agreement to the 2018-2023 NMWD/Employee Association MOU Concerning Operations/Maintenance Superintendent and Construction/Maintenance Superintendent Classifications
	12.	<b>Approve:</b> Management Leave Policy & Side Letter Agreement to the 2018-2023 NMWD/Employee Association MOU Concerning Management Leave
	<b>INFORMATION ITEMS</b>	
	13.	WAC/TAC Meeting – August 1, 2022
	14.	TAC Meeting – October 3, 2022
	15.	NBWA Meeting – November 4, 2022
	16.	<b>MISCELLANEOUS</b> Disbursements – Dated November 3, 2022 Disbursements – Dated November 10, 2022 Monthly Progress Report Point Reyes Light -Salinity Notice – October 27, 2022

All times are approximate and for reference only.

The Board of Directors may consider an item at a different time than set forth herein.

Est. Time	Item	Subject
		Point Reyes Light - Salinity Notice – November 3, 2022 Point Reyes Light - Salinity Notice – November 10, 2022
		<u>News Articles:</u> Marin IJ – Desalination process must improve as state's reliance increases – CALIFORNIA VOICE Marin IJ – District finishes new water well to cut salt influx – WEST MARIN Marin IJ – Doctors warn of viral risk in Marin – RESPIRATORY DISEASE Marin IJ – COVID, flu-season of respiratory infections – SEASONAL SICKNESS Press Democrat – Lake Sonoma's level at lowest point in history, Experts say reservoir has enough water to last another year – SONOMA COUNTY DROUGHT CONCERNS
		<u>Social Media Posts:</u> NMWD Web and Social Media Report – October 2022
8:30 p.m.	17.	<b>ADJOURNMENT</b>

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DRAFT  
NORTH MARIN WATER DISTRICT  
MINUTES OF REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
November 1, 2022

**CALL TO ORDER**

President Petterle announced that due to the Coronavirus outbreak and pursuant to the Brown Act as modified by Assembly Bill 361, this was a virtual meeting. President Petterle called the regular meeting of the Board of Directors of North Marin Water District to order at 6:00 p.m. and the agenda was accepted as presented. President Petterle added that there was not a public location for participating in this meeting, but any interested members of the public could participate remotely by utilizing the video or phone conference dial-in method using information printed on the agenda. President Petterle announced that in the event of technical difficulties during the meeting, the District Secretary will adjourn the meeting and the remainder of the agenda will be rescheduled for a future special meeting which shall be open to the public and noticed pursuant to the Brown Act.

President Petterle welcomed the public to participate in the remote meeting and asked that they mute themselves, except during open time and while making comments on the agenda items. President Petterle noted that due to the virtual nature of the meeting he will request a roll call of the Directors. A roll call was done, those in remote attendance established a quorum. Participating remotely were Directors Jack Baker, Rick Fraites, Jim Grossi, Michael Joly and Stephen Petterle.

President Petterle announced that all public attendees will be invited to speak and will need to use the raised hand icon in Zoom or dial \*9 to be called upon.

Mr. Williams performed a roll call of staff, participating remotely were, Tony Williams (General Manager), Terrie Kehoe (District Secretary), Eric Miller (Assistant GM/Chief Engineer), Chris Kehoe (Interim Construction/Maintenance Superintendent), Pablo Ramudo (Water Quality Supervisor) and Rebecca Sylvester (Receptionist/Customer Service Assistant). Additionally, District employees Connie Filippi, Stacie Goodpaster and Eileen Mulliner joined the meeting. Julie Blue (Auditor-Controller) joined the meeting shortly after rollcall.

President Petterle requested that for those joining the virtual meeting from the public to identify themselves and there was no response.

**MINUTES**

On motion of Director Joly seconded by Director Baker, the Board approved the minutes with minor edits from the October 18, 2022 Regular Board Meeting by the following vote:

AYES: Director Baker, Fraites, Grossi, Joly and Petterle

NOES: None

ABSTAIN: None

ABSENT: None

#### **GENERAL MANAGER'S REPORT**

Mr. Williams apprised that the Board that he had a brief meeting with State Senator Mike McGuire on October 21<sup>st</sup>. He noted that he requested a follow up meeting with Senator McGuire. Mr. Williams stated that he will likely want to discuss the Potter Valley Project since it is within Senator McGuire's district, and there will be more to come on that project.

Mr. Williams announced that progress is being made on the Connection Fee Study that Mark Hildebrand is working on. He stated that he hopes to bring a draft report back to the Board either on November 15<sup>th</sup> or at the December 6<sup>th</sup> Board Meeting, followed by a Public Hearing at the subsequent Board Meeting.

Mr. Williams reported that Mr. Ramudo will report on West Marin's water supply under Item 4.

Mr. Williams reminded the Board that there will be a Closed Session that will follow after the adjournment of the Open Session. He noted that there is a separate Zoom invitation for the Closed Session.

President Petterle asked if there were any comments or questions from the Directors.

Director Joly noted that Lake Sonoma is at 105,000-acre feet, and wanted to know at what time will the Army Corp of Engineers get involved if the lake level falls below 100,000-acre feet. Director Joly added that he understands that there is an equal chance that we could have a normal winter rain year, but in the event we don't, he would like to know what the trigger is. Mr. Williams replied that he does not have that information in front of him and can report back at a future time. He noted that as of today he has heard of no concerns from Sonoma County Water Agency. Director Joly asked if Mr. Williams could report back in the next month or two, in the event we do not have a robust rain year.

President Petterle asked if anyone from the public would like to speak and there was no response.

#### **OPEN TIME**

President Petterle asked if anyone from the public wished to bring up an item not on the agenda and there was no response.

#### **STAFF/DIRECTORS REPORTS**

President Petterle asked if any Directors or staff wished to bring up an item not on the agenda and the following was discussed.

Mr. Ramudo reported that Gallagher Well 2 had its final inspection from the State Division of Drinking Water on Monday, October 31<sup>st</sup> at 9:00 a.m. He stated that they gave the District verbal approval to start using the well for water supply on the spot. Mr. Ramudo added that in anticipation of approval, staff mobilized the Construction and Operations/Maintenance crews to connect the well to electrical power, flush the pipeline and start treating the water. He reported the well is pumping 168 gallons per minute, and noted that the current needed supply for the entire Point Reyes system is 185,000 gallons per day. Mr. Ramudo added that this will allow for more Gallagher Well water in our distribution system to help replace the Coast Guard well water that is currently within the distribution system.

Director Joly stated that this was great news. Mr. Ramudo reminded the Board that there were some setbacks on this project, however during that time staff did not waste a single minute moving forward with permitting, testing, soliciting bids, and acquiring the correct materials to get it built. He commended Chris Kehoe and the Construction crew, Kent LeBrun and the Maintenance crew and the operators involved in getting the well online. Director Petterle asked if there was a press release in the Marin IJ. Mr. Ramudo confirmed, added that he also spoke with Ike Allen at the Point Reyes Light and suggested it might be good to have a public event. Director Grossi stated that it would be important to show our customers the work the District has done. Director Joly asked if Ken Levin was kept up to speed. Mr. Ramudo stated that he had planned to reach out to him on Wednesday. Mr. Williams stated that he did talk to Mr. Levin the previous Friday about it and he knew it was scheduled to be up and running. Director Petterle stated that this was a wonderful achievement.

#### **CONSENT CALENDAR**

Director Joly requested the Item, Re-Authorizing Meeting by Teleconference of Legislative Bodies of North Main Water, be pulled off the consent calendar for further discussion.

Director Joly stated that he would like the Board to go back to in person meetings. He added that he understands the COVID reinfection rates are going up, however in person meetings have constructive use. Director Joly noted that the Governor's order expires in February and he would like to have a criteria in place to go back to physical meetings. Director Petterle stated that he did not disagree with Director Joly, however the issue for him is the current temporary location

of the District office. He added that he thought the space could be limited and problematic especially if we need to practice social distancing. Director Petterle suggested that perhaps the meetings could be held at another location like the City of Novato, Novato Unified School District or Novato Sanitary District. Director Joly asked what was the estimated date staff will be back in the Rush Creek Place Office. Mr. Williams replied that the new renovated building will not be ready until late September or October of 2023. Mr. Williams stated that the current temporary location can accommodate the Board in a hybrid situation in which some staff and some of the public can still participate in-person and the remainder remotely. Director Petterle noted that there may be some security issues and asked how we would handle someone who is arriving late to the meeting. Mr. Williams replied that staff would need to check with the building's maintenance personnel to make sure the other suites were locked up and that we could place portable signage to direct the public to the meeting on the 3<sup>rd</sup> Floor. Director Petterle stated that there would also need to be additional information about the location posted on the agenda and on our website. Director Baker stated that it would be appropriate to get back on target since some of the other agencies are getting back to in person meetings again. He noted that it is infrequent that we have the public come to our meetings, but we should be prepared with a game plan so we are ready when the time is right to meet in person again. Mr. Williams reminded the Board that as described at a previous Board Meeting, staff knows what needs to be done. He noted that the District is still experiencing COVID outbreaks amongst employees and staff is also waiting to see what the Governor says in February. Director Fraites stated that he is in no rush and wants to be safe. He added that he would not feel comfortable in a crowded meeting and would like to discuss this more at a future meeting. Director Petterle encouraged the Directors to visit the building, if they haven't already done so. He noted that finding the location of the NMWD office space in the Wood Hollow building is not straight forward. Director Baker asked if our colleagues at Novato Sanitary District, Novato Fire Protection District or Novato Unified School District meet in person. Mr. Williams replied that he knows most sewer districts are still meeting virtually, the City of Novato has a hybrid meeting with limited public participation, and most smaller agencies are still virtual. He proposed that NMWD continue using a virtual meeting format and wait to see what happens in February. Director Joly suggested that further discussion could be done in December. Director Petterle stated that the other option would be to wait until February or until there is more information from the state. Director Joly stated that with the continued agenda item to renew the virtual meeting options, it would be helpful to set a date. Director Fraites stated that the County of Marin Board Meetings are in person, but their board room is large, emphasizing his concern is with spacing people. Director Petterle stated that it would be best to discuss this at a future Board

Meeting in December.

President Petterle asked if anyone from the public had any comments or questions and there was no response.

On the motion of Director Joly, and seconded by Director Baker the Board approved the consent calendar by the following vote:

AYES: Director Baker, Fraites, Grossi, Joly and Petterle

NOES: None

ABSTAIN: None

ABSENT: None

**RE-AUTHORIZING MEETINGS BY TELECONFERENCE OF LEGISLATIVE BODIES OF NORTH MARIN WATER**

After discussion and eventual vote described above, the Board approved Re-Authorizing Meetings by Teleconference of Legislative Bodies of North Marin Water District. Resolution 22-29 will extend the continuation of teleconference meetings effective November 1, 2022 through November 30, 2022 pursuant to Brown Act provisions.

**INFORMATION ITEMS**

**STRATEGIC PLAN PROGRESS REPORT – YEAR 4 REVIEW (FY 2021-22)**

Mr. Williams reported on the 2018 Strategic Plan four-year review with the focus on FY 2021-22. He provided a tabulation for each of the six major goals and summarized which objectives were completed, in progress or slated for a future activity. Mr. Williams noted that the only original staff member that worked on this strategic plan was Mr. Clark. He added that the attached tables provide a detailed summary of what has been accomplished, highlighting; the SCWA Resiliency Study, the Potter Valley Project transitioning from relicensing to decommissioned, the start of the new Administration/ Lab building and Local Water Supply Enhancement Study. Mr. Williams stated that next year an update or a new five-year plan can be done, in which there would be input by both staff and the Board moving forward.

President Petterle asked if there were any comments or questions from the Directors.

Director Joly stated that the emergency planning in Goal #6 should include seismic vulnerability and noted that there was no progress on that item. Mr. Williams replied that the Goal #6 actions are reported as complete. He added that there is nothing specific on seismic resiliency, however, the District had participated in the County's Multi-Jurisdictional Hazard Mitigation Plan and noted ongoing efforts with the Stafford Dam Emergency Action Plan which was taken to the Board back in January of 2021. Mr. Williams noted that in the future we plan to cover those types of resiliencies and vulnerabilities when an update of the West Marin and Novato Master Plans is

completed. Director Joly appreciated the clarification, stating he would also like to know how many miles of pipeline might be exposed if we were to experience a substantial earthquake. He added that it is his job as a Director to be aware of water supply, dam safety, infrastructure, and seismic vulnerabilities. Director Joly stated that he is more interested in being able to respond to our customers than he is in making a five-year plan. Director Fraites stated that the pipes are subject to break at a 7.5 earthquake, however the recent 5.0 earthquake was a good shake. He noted that a full comprehensive seismic study would take quite awhile to complete. Director Joly stated that he would like to know at what scale the earth starts shaking that we should be concerned. Mr. Williams noted that this subject was not currently on the agenda, but he knows there has been a lot of discussion about dam safety and there is more seismic discussion evolving around that each year. He added that we have the ability to bypass our critical areas of our pipelines, noting we are not 100% resilient. Mr. Williams stated that we have done prior seismic analysis of our storage tanks which is in our CIP to review again in 2023. He stated that SCWA just released a confidential document targeting vulnerabilities in their pipeline, creek crossings and natural hazards; which included seismic vulnerability. He also noted that other hazards such as sea level rise will affect the community over time. Mr. Williams added that there are many complicated issues and there is a lot additional analysis needed to answer all questions. Director Joly stated that maybe in the next couple of months the Board can learn more on this subject; adding it is his job as a Director to ask these questions. Director Petterle stated that there have been some who have been Board members for a long time, and agreed that it would be helpful if Mr. Williams could have a discussion offline to further explain our vulnerabilities to those new on Board. He noted that the District recently bought some generators in order to give us more flexibility with our water supply in an event of power loss during an emergency. Mr. Williams stated that he can send the link to the Multi-Jurisdictional Hazard Mitigation Plan, noting these are all long-term projects that require funding. He noted that there is a lot more we can do, but there are significant cost implications.

President Petterle asked if there were any comments or questions from the public and there was no response.

#### **RESIGNATION AND RETIREMENT FROM NMWD – DISTRICT SECRETARY**

Ms. Kehoe announced her resignation and retirement from NMWD effective February 3, 2023. She expressed her appreciation for the opportunities given to her at the District and although it saddened her to leave, after 35 years of service she was ready to pursue this new chapter in her life.

President Petterle asked if there were any comments or questions from the Directors.

Director Baker state that he hoped that Ms. Kehoe will still drop by and not be a total stranger. Director Joly stated that Ms. Kehoe has been incredible in her roll as District Secretary. Director Petterle stated that he has seen District Secretaries over the years, and they have all been good, but Ms. Kehoe has been exemplary. He added that she was always personable, helpful and gracious when dealing with the Board and the public, and it seemed to be who she was as a person. Director Petterle stated that Ms. Kehoe will be missed and maybe the District could name a generator after her. Mr. Williams suggested a pump station. Director Fraites stated that he was sorry to see Ms. Kehoe go, but as a retiree he knows she will love retirement. Ms. Kehoe thanked the Board for all their kind words.

President Petterle asked if anyone from the public would like to speak and there was no response.

#### **MISCELLANEOUS**

The Board received the following miscellaneous items: Disbursements – Dated October 20, 2022, Point Reyes Light – Salinity Notice for October 20, 2022, NOAA Three Month Precipitation Outlook – November, December, January, NOAA Seasonal Drought Outlook and FY23 1<sup>st</sup> Quarter Labor Cost Report.

Disbursements - Dated September 22, 2022, Disbursements – Dated September 29, 2022, Point Reyes Light – Salinity Notice September 29, 2022 and Three-Month Outlook Temperature and Precipitation Probability.

The Board received the following news articles: Marin IJ – Causeway gets key support – HIGHWAY 37; Marin IJ – Tsunami strategy – MARIN COASTLINE; Marin IJ – Possible reallocation of water supply could hit agriculture; Marin IJ – County edging to virus ‘uptick’ - COVID-19 PANDEMIC; Marin IJ – Housing balance shifts in analysis -UNINCORPORATED MARIN; Marin IJ – Newsom to end virus emergency in February – SACRAMENTO; Marin IJ – Report raises water issues in Marin low-income areas – STATE ASSESSMENT; Marin IJ – Water plan could trigger earlier conservation calls – MARIN MUNICIPAL; Marin IJ – Housing mandate changes sought – MARIN and Marin IJ – Nothing simple about building a desal plant in Marin – MARIN VOICE.

President Petterle asked if there were any comments from the Directors and there was no response.

President Petterle asked if anyone from the public had any comments or questions and there was no response.

#### **CLOSED SESSION**

President Petterle adjourned the regular session at 6:43 p.m. and convened to closed

session at 6:52 p.m. in accordance with Labor Negotiators (§ 54957.6) Agency designated representatives: Tony Williams, Julie Blue and Christopher Boucher Employee organization: North Marin Water District Employee Association and for Conference with Labor Negotiators (§ 54957.6) Employee Organization and Unrepresented Employees.

**OPEN SESSION AND REPORT OUT**

The Board reconvened into open session at 7:14 p.m., President Petterle announced the Board had not taken any reportable action.

**ADJOURNMENT**

President Petterle adjourned the meeting at 7:14 p.m.

Submitted by

Theresa Kehoe  
District Secretary



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## MEMORANDUM

To: Board of Directors November 15, 2022

From: Tony Williams, General Manager *AW*

Subject: Re-Authorizing – Meetings by Teleconference of Legislative Bodies of North Marin Water District

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**RECOMMENDED ACTION:** Adopt Resolution No. 22-XX: "Resolution Finding Proclaimed State of Emergency, That Local Officials Continue to Recommend Physical Distancing, and that Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees; and Re-Authorizing Meetings by Teleconference of Legislative Bodies of North Marin Water District from November 15, 2022 through December 15, 2022 Pursuant to Brown Act Provisions".

**FINANCIAL IMPACT:** None

As authorized by the Governor's Executive Order N-29-20, Board meetings have been held virtually since March 17, 2020 to protect attendees, including members of public, District employees, and Board members, from potential exposure to the novel coronavirus disease 2019 ("COVID-19"). On June 11, 2021, the Governor issued Executive Order N-08-21 which rescinded these temporary modifications to the Brown Act, effective September 30, 2021. On September 16, 2021, the Governor signed Assembly Bill 361 (2021) ("AB 361") amending the Brown Act to allow local legislative bodies to continue to conduct meetings virtually under specified conditions and pursuant to special rules on notice, attendance, and other matters. AB 361 took full effect on October 1, 2021.

AB 361 authorizes the Board of Directors to meet virtually during declared states of emergency without noticing the location of individual Board Members or requiring such locations to be open to the public if certain findings are made and certain procedures are followed. Where a virtual meeting is held pursuant to AB 361, the members of the public must be able to observe and participate during the meeting.

Approved by GM *AW*

Date *11/10/22*

The Governor's March 4, 2021 declaration of a State of Emergency remains in effect. On December 15, 2021, the State reinstated a universal masking requirement for all individuals while indoors to help combat the surge in COVID-19 cases due to the Omicron variant. On December 30, 2021, Marin County Health and Human Services issued new guidance changing the local rules on masking to align with the State mandate. On February 7, 2022, the State issued a new health order, effective February 16, 2022, which limits indoor masking requirements to specified indoor settings and unvaccinated individuals. However, both the State and Marin County Health and Human Services continue to recommend wearing masks while indoors. CDC, OSHA, and Cal/OSHA continue to recommend mask wearing and physical distancing of at least six feet while indoors to protect against transmission of COVID-19. Therefore, the current circumstances support a determination by the Board that meeting in person would continue to present imminent risks to the health and safety of attendees.

On October 5, 2021, the Board adopted Resolution 21-22, thereby finding a proclaimed state of emergency, that local officials continue to recommend physical distancing, and that meeting in person would present imminent risks to the health or safety of attendees; and authorizing meetings by teleconference of legislative bodies of North Marin Water District from October 5, 2021 through November 4, 2021 pursuant to Brown Act provisions.

On November 2, 2021, November 16, 2021, December 7, December 21, 2021, January 18, 2022, February 15, 2022, March 15, 2022, April 5, 2022, May 3, 2022, May 17, 2022, June 7, 2022, June 21, 2022, July 19, 2022, August 16, 2022, September 6, 2022, October 4, 2022 and November 1, 2022 the Board adopted Resolutions 21-26, -27, -28, -30, 22-01, -04, -05, -06, -12, -15, -17, -20, -24, -26, -27, -28, -29 respectively, thereby finding a proclaimed state of emergency, that local officials continue to recommend physical distancing, and that meeting in person would present imminent risks to the health or safety of attendees; and re-authorizing meetings by teleconference of legislative bodies of North Marin Water District for 30 days pursuant to the Brown Act provisions.

If adopted, Resolution No. 22-XX will allow the Board to continue to meet virtually for another 30 days, after which the Board will need to reconsider its findings and confirm the need to hold virtual meetings. This reconsideration and confirmation will need to occur every thirty days until the Board determines it is safe to meet in person.

RECOMMENDED ACTION:

Adopt Resolution No. 22-XX: "Resolution Finding Proclaimed State of Emergency, That Local Officials Continue to Recommend Physical Distancing, and that Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees; and Re-Authorizing Meetings by Teleconference of Legislative Bodies of North Marin Water District from November 15, 2022 through December 15, 2022 Pursuant to Brown Act Provisions".

ATTACHMENTS: 1 – Resolution 22-XX

## RESOLUTION NO. 22-XX

### RESOLUTION OF THE BOARD OF DIRECTORS OF NORTH MARIN WATER DISTRICT FINDING PROCLAIMED STATE OF EMERGENCY, THAT LOCAL OFFICIALS CONTINUE TO RECOMMEND PHYSICAL DISTANCING, AND THAT MEETING IN PERSON WOULD PRESENT IMMINENT RISKS TO THE HEALTH OR SAFETY OF ATTENDEES; AND RE-AUTHORIZING MEETINGS BY TELECONFERENCE OF LEGISLATIVE BODIES OF NORTH MARIN WATER DISTRICT FROM NOVEMBER 1, 2022 THROUGH NOVEMBER 30, 2022 PURSUANT TO BROWN ACT PROVISIONS

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**WHEREAS**, all meetings of the legislative bodies of the North Marin Water District (“District”) are open and public, as required by the Ralph M. Brown Act (“Brown Act”), Government Code Section 54950, *et seq.*, and any member of the public may observe, attend, and participate in the business of such legislative bodies; and

**WHEREAS**, on March 4, 2020, Governor Newsom declared a State of Emergency as a result of the rapid spread of the novel coronavirus disease 2019 (“COVID-19”); and

**WHEREAS**, on March 10, 2020, the Board of Supervisors of the County of Marin ratified proclamations of health and local emergency due to COVID-19; and

**WHEREAS**, on March 16, 2020, the City Council of the City of Novato ratified and confirmed a proclamation of local emergency due to COVID-19;

**WHEREAS**, on March 17, 2020, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20 suspending certain provisions of the Brown Act in order to allow local legislative bodies to conduct meetings telephonically or by other means, after which District staff implemented virtual meetings for all meetings of legislative bodies within the District; and

**WHEREAS**, on June 11, 2021, Governor Newsom issued Executive Order N-08-21, which terminated the provisions of Executive Order N-29-20 that allows local legislative bodies to conduct meetings telephonically or by other means effective September 30, 2021; and

**WHEREAS**, on September 16, 2021, Governor Newsom signed Assembly Bill 361 (2021) (“AB 361”), which amended the Brown Act to allow local legislative bodies to continue to conduct meetings by teleconference under specified conditions and pursuant to special rules on notice, attendance, and other matters; and

**WHEREAS**, AB 361 took full effect on October 1, 2021, and makes provisions under Government Code section 54953(e) for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and



**WHEREAS**, it is further required that state or local officials have imposed or, local officials have recommended, measures to promote social distancing, or, the legislative body must find that meeting in person would present imminent risks to the health and safety of attendees; and

**WHEREAS**, on October 5, 2021, the Board of Directors previously adopted Resolution No. 21-22, finding that the requisite conditions exist for the legislative bodies of North Marin Water District ("District") to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on November 2, 2021, the Board of Directors previously adopted Resolution No. 21-26, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on November 16, 2021, the Board of Directors previously adopted Resolution No. 21-27, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on December 7, 2021, the Board of Directors previously adopted Resolution No. 21-28, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on December 21, 2021, the Board of Directors previously adopted Resolution No. 21-30, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on January 18, 2022, the Board of Directors previously adopted Resolution No. 22-01, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on February 15, 2022, the Board of Directors previously adopted Resolution No. 22-04, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on March 15, 2022, the Board of Directors previously adopted Resolution No. 22-05, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on April 5, 2022, the Board of Directors previously adopted Resolution No. 22-06, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on May 3, 2022, the Board of Directors previously adopted Resolution No. 22-12, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on May 17, 2022, the Board of Directors previously adopted Resolution No. 22-15, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on June 7, 2022, the Board of Directors previously adopted Resolution No. 22-17, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on June 21, 2022, the Board of Directors previously adopted Resolution No. 22-20, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on July 19, 2022, the Board of Directors previously adopted Resolution No. 22-24, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on August 16, 2022, the Board of Directors previously adopted Resolution No. 22-26, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on September 6, 2022, the Board of Directors previously adopted Resolution No. 22-27, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on October 4, 2022, the Board of Directors previously adopted Resolution No. 22-28, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, on November 1, 2022, the Board of Directors previously adopted Resolution No. 22-29, reaffirming the finding that the requisite conditions exist for the legislative bodies of North Marin Water District to continue to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

**WHEREAS**, as a condition of extending the use of the provisions found in section 54953 (e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

**WHEREAS**, emergency conditions continue to persist in the District, specifically, the State of Emergency for the State of California declared by Governor Newsom as a result of the COVID-19 pandemic remains in effect; and

**WHEREAS**, the Centers for Disease Control and Prevention ("CDC") recommends physical distancing of at least six feet from unvaccinated individuals while indoors; and

**WHEREAS**, "Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace," promulgated by the Occupational Safety and Health Administration ("OSHA") under the United States Department of Labor, provides that "[m]aintaining physical distancing at the workplace for unvaccinated and at-risk workers is an important control to limit the spread of COVID-19" and recommends that employers train employees about the airborne nature of COVID-19 and importance of exercising multiple layers of safety measures, including physical distancing, and that employers implement "physical distancing in all communal work areas for unvaccinated and otherwise at-risk workers," including physical distancing from members of the public, as a "key way to protect such workers"; and

**WHEREAS**, Title 8, Section 3205, subdivision (c)(5)(D) of the California Code of Regulations, promulgated by the Division of Occupational Safety and Health of the California Department of Industrial Relations ("Cal/OSHA"), requires employers to provide instruction to employees on using a combination of "physical distancing, face coverings, increased ventilation indoors, and respiratory protection" to decrease the spread of COVID-19; and

**WHEREAS**, the Board of Directors recognizes the recommendations by state and local officials to use physical distancing as a layer of protection against COVID-19 and desires to continue to provide a safe workplace for its employees and a safe environment for the open and public meetings of the District's legislative bodies; and

**WHEREAS**, due to the continued threat of COVID-19, the District continues to implement multiple layers of protection against COVID-19, including physical distancing, for the safety of employees and members of the public; and

**WHEREAS**, while the District believes District work-related activities may be conducted safely in person through imposition of various safety protocols, Board meetings continue to present a unique challenge due to their being open to the public generally, with limited space in the boardroom, and no ability to verify vaccination status or to provide contact tracing for potentially exposed individual attendees; and

**WHEREAS**, the Board of Directors hereby finds that the presence of COVID-19 and the increase of cases due to the Omicron variant has caused, and will continue to cause, conditions of concern to the safety of certain persons within the District, including older and immunocompromised individuals that are likely to be beyond the control of the services, personnel, equipment, and facilities of the District, and, therefore, continues to present imminent risks to the health or safety of attendees, including members of the public and District employees, should meetings of the District's legislative bodies be held in person; and

**WHEREAS**, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of North Marin Water District shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b)

of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

**WHEREAS**, the District will continue to conduct meetings for all meetings of legislative bodies within the District virtually (i.e. through the use of Zoom, or similar virtual meeting provider) and/or telephonically, in conformance with requirements under the Brown Act.

**THEREFORE, BE IT RESOLVED** by the Board of Directors of the North Marin Water District as follows:

1. The above recitals are true and correct and hereby incorporated into this Resolution.
2. In compliance with the special teleconference rules of Section 54953 of the Government Code, as established by Assembly Bill 361 (2021), the Board of Directors hereby makes the following findings:
  - a. The Board of Directors has considered the circumstances of the state of emergency; and
  - b. The states of emergency, as declared by the Governor, continue to impact directly the ability of the District's legislative bodies, as well as staff and members of the public, to safely meet in person;
  - c. The CDC, and Cal/OSHA continue to recommend physical distancing of at least six feet to protect against transmission of COVID-19; and
  - d. Meeting in person would continue to present imminent risks to the health and safety of members of the public, members of the District's legislative bodies, and District employees due to the continued presence and threat of COVID-19.
3. The District's legislative bodies may continue to meet remotely from November 15, 2022 through December 15, 2022 in compliance with the special teleconference rules of Section 54953 of the Government Code, as amended by Assembly Bill 361 (2021), in order to protect the health and safety of the public.
4. The Board of Directors will review these findings and the need to conduct meetings by teleconference within thirty (30) days of adoption of this resolution.

\* \* \* \* \*

I hereby certify that the foregoing is a true and complete copy of a resolution duly and regularly adopted by the Board of Directors of NORTH MARIN WATER DISTRICT at a regular meeting of said Board held on the 15th day of November 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

---

Theresa Kehoe, Secretary  
North Marin Water District

t:\gm\bod misc 2022\resolution meetings by teleconference 11.15.2022 final.doc

6



## MEMORANDUM

To: Board of Directors November 15, 2022

From: Eric Miller, Assistant General Manager/Chief Engineer *EM*  
 Avram Pearlman, Associate Engineer *AP*

Subject: Notice of Completion for New Gallagher Well No. 2 Project (Maggiora Bros. Drilling, Inc.)

R:\Folders by Job No\6000 jobs\6609.20 New Gallagher Well No 2\BOD Memos\11-15-22 Notice of Completion\6609.20 Notice of Completion BOD memo.doc

**RECOMMENDED ACTION:** Authorize the General Manager to execute and file a Notice of Completion for the New Gallagher Well No. 2 project

**FINANCIAL IMPACT:** None

Pursuant to and in conformance with contract requirements for the New Gallagher Well No. 2 project, the contractor, Maggiora Bros. Drilling Inc. (MB), has fulfilled their obligations under the contract. All work performed by MB was completed on July 19, 2022 and has been inspected by District staff to confirm that correction of all work deficiencies and punch list items have been completed.

Per the Contract Documents, MB has furnished written notice that the work is complete and that all subcontractors and equipment suppliers have been paid (Attachment A). MB has released the District of all claims. A Notice of Completion is provided as Attachment B which, if approved, will be filed with Marin County on November 16, 2022. Final payment (for monies held in retention) in the amount of \$9,437.75 will be processed for release, on or after December 16, 2022 subject to absence of any additional claims filed during the 30-day notice period.

Project Cost Summary

The Board approved the award of the contract with MB for \$192,315 for the New Gallagher Well No. 2 project with a contingency of \$19,231.50 (10% of contract value). Total payment to MB will be \$188,755, which is 1.85% below the budget provided to the Board at the time of award. 100% of the funding for this contract was provided by the Department of Water Resources Small Community Drought Relief Grant Program.

RECOMMENDATION

Authorize the General Manager to execute and file a Notice of Completion for the New Gallagher Well No. 2 project.

ATTACHMENTS: A. Conditional Waiver Release and Certificate of Final Payment  
 B. Notice of Completion

Approved by GM *[Signature]*

Date 11/10/22

RECEIVED

NOV 03 2022

**NORTH MARIN WATER DISTRICT** North Marin Water District  
**CONDITIONAL WAIVER AND RELEASE ON FINAL PAYMENT**

**NOTICE: THIS DOCUMENT WAIVES THE CLAIMANT'S LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS EFFECTIVE ON RECEIPT OF PAYMENT. A PERSON SHOULD NOT RELY ON THIS DOCUMENT UNLESS SATISFIED THAT THE CLAIMANT HAS RECEIVED PAYMENT.**

Name of Claimant: Maggiora Bros Drilling, Inc.  
Name of Customer: North Marin Water District  
Job Location: 14500 Pt. Reyes-Petaluma Rd

Job: New Gallagher Well No. 2  
Job No.: 2 6609.20  
Contract Dated: February 15, 2022

**Certification of Final Payment**

With reference to said contract, as amended, between the undersigned contractor and the North Marin Water District (District), the undersigned hereby certifies and represents that it has made full payment of all costs, charges and expenses incurred by it or on its behalf for work, labor, services, materials and equipment supplied to the foregoing site and/or used in connection with its work under said contract.

The undersigned further certifies that to its best knowledge and belief, each of its subcontractors and materialmen has made full payment of all costs, charges and expenses incurred by them or on their behalf for work, labor, services, materials and equipment supplied to the foregoing site and/or used by them in connection with the undersigned's work under said contract.

**Conditional Waiver and Release**

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and material delivered, to the customer on this job. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. This document is effective only on the claimant's receipt of payment from the financial institution on which the following check is drawn:

Maker of Check: North Marin Water District  
Amount of Check: \$9,437.75  
Check Payable to: Maggiora Bros. Drilling, Inc.

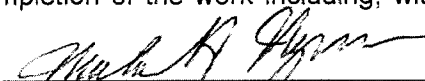
**Exceptions**

This document does not affect any of the following:  
Disputed claims for extras in the amount of: \$

If none, write "NONE" in the space above. If the space above is left blank, it is interpreted that "NONE" is claimed. Any claims excepted must be described and the specific amount claimed must be set forth.

**Signature**

The foregoing shall not relieve the undersigned of its obligations under the provisions of said contract, as amended, which by their nature survive completion of the work including, without limitation, warranties, guarantees and indemnities.

  
Claimant's Signature

Michael F. Maggiora - Secretary  
Printed Name and Title of Claimant

10/31/2022  
Date of Signature

Distribution:  
Original: Contractor  
Copy: Job File

Consistent with  
Civil Code Section 8136



Posting requested by:  
  
NORTH MARIN WATER DISTRICT

After Posting Time has Expired Mail To:  
  
North Marin Water District  
P. O. Box 146  
Novato, CA 94948-0146

NORTH MARIN WATER DISTRICT  
NOVATO, CALIFORNIA

NOTICE OF COMPLETION

To:	Marin County Clerk 3501 Civic Center Dr., Rm 234 San Rafael, CA 94903	Date: November 16, 2022 File No.: 2 6609.20 Date of Completion: July 19, 2022
Owner:	North Marin Water District 999 Rush Creek Place Novato, CA 94947	

OWNER'S ESTATE OR INTEREST:  
Easement \_\_\_\_\_ Fee Title   X   Encroachment Permit \_\_\_\_\_  
Other (describe) \_\_\_\_\_

CONTRACTOR:  
  
Maggiora Bros. Drilling, Inc.  
595 Airport Blvd  
Watsonville, CA 95076

TITLE OF PROJECT: New Gallagher Well No. 2

DESCRIPTION OF PROJECT: In general, the Work consists of but is not limited to developing a new production well for drinking water.

DESCRIPTION OF SITE (LOCATION): 14500 Pt. Reyes-Petaluma Rd., Pt. Reyes Station, CA

Final payment will be made to the above contractor on or after 35 days from the recording date of this notice of completion, except where otherwise provided for by law.

The undersigned under penalty of perjury says that he is the General Manager of the North Marin Water District, the public agency authorizing the work or improvement referred to in the foregoing notice of completion; that he has executed such notice of completion on behalf of such public agency and likewise makes this verification on behalf of said public agency pursuant to authority granted by the District's Board of Directors; and that he has read said notice of completion and knows the contents thereof and that the facts therein stated are true.

\_\_\_\_\_  
Anthony Williams, General Manager

**VERIFICATION**  
**STATE OF CALIFORNIA )**  
**COUNTY OF MARIN     )**

THE UNDERSIGNED, declares that he has read the foregoing notice, knows the contents thereof, and the same is true of his own knowledge. I certify under penalty of perjury that the foregoing is true and correct.

SEAL: \_\_\_\_\_  
Anthony Williams, General Manager  
  
\_\_\_\_\_  
Date and Place

Disposition:  
Original: County Recorder  
Copy: Contractor  
Copy: Project File

**7**



## MEMORANDUM

To: Board of Directors

November 15, 2022

From: Tony Williams, General Manager *AW*Subject: Approve Filling Board Vacancy – Director Grossi  
t:\bod\elections\board vacancy 2022\grossi vacancy\bod memo re vacancy grossi\_11-15-22.doc**RECOMMENDED ACTION:** Approve Filling Board Vacancy – Director Grossi**FINANCIAL IMPACT:** None at this time

Due to the death of Director Grossi a vacancy now exists on the Board. Government Code Section 1770 states that a vacancy occurs upon the death of an incumbent before the expiration of the term. Director Grossi passed away on November 4, 2022 and each remaining member of the Board was notified on November 6, 2022 via telephone.

Attachment 1 is a summary, outlining statutory requirements and process to consider regarding an appointment by the Board to fill the vacancy. This summary is based on legal guidance received from District counsel. An alternate approach to fill the vacancy is to hold a Special election. Based on general information available from the Marin County Elections Department, the cost is estimated to be approximately \$40,000. The actions to consider taking tonight should include the following:

1. Declare a vacancy on the Board effective November 6, 2022.
2. Authorize staff to notify the County of Marin Elections Department of the Board's intent to appoint a replacement to fill the vacancy created by the election of Director Grossi to a term beginning December 2, 2022 as well as a companion letter to Sonoma County (Attachment 2).
3. Set a special meeting at 6:00 p.m. on December 13, 2022 to conduct candidate interviews (Attachment 3).
4. Approve the tentative timeline shown below to fill the vacancy.
5. Authorize the notice (Attachment 4) be placed in the following conspicuous places soliciting letters of interest and resumes from residents residing in Division 1 of the District who are interested in serving on the Board: District headquarters, Novato City hall, Novato library, and at the Point Reyes Station and Oceana Marin post offices.

In accordance with the requirements of the Government Code, the District shall post a notice of the vacancy in three or more conspicuous places in the District at least 15 days before the District board makes the appointment. Past practice has been to post the notice of the vacancy at District headquarters, Novato City hall, Novato library, and at the Point Reyes Station and Oceana Marin

post offices. The notice can also be posted on the District website. The notice will recognize the date of the vacancy, the fact that the appointee will serve until the next scheduled general election (2024) and solicit letters of interest and resumes from registered voters of the District who are interested in serving. A draft notice is provided as Attachment 4. In the past, the solicitation to fill the vacancy has been held open for a period of approximately one month and interviews with applicants have been held at either a regular or special meeting of the Board in open session. Should the solicitation result in an overwhelming number of applicants a screening can be performed to reduce the number to be interviewed. Given the short period of time for making an appointment and in light of the upcoming holidays, staff recommends a deadline to submit letters of interest of December 2, 2022. This will allow for coordination and preparation of the interview process. A special meeting is proposed on December 13, 2022 to hold interviews and make an appointment. If any scheduling complications arise, a back-up meeting date can be January 3, 2023 for interviews and an appointment.

A tentative timeline for the entire process is provided below:

November 15, 2022	Announce vacancy occurred November 6, 2022
November 16, 2022	Issue public notice of vacancy and solicit letters of interest for appointment at 3 or more conspicuous places and on the NMWD website
December 2, 2022	Deadline to submit letters of interest for appointment
December 5-9	Individual screening of applicants
December 13, 2022 <i>or January 3, 2023</i>	Special Meeting to hold interviews and make appointment

**RECOMMENDATION:**

That the Board take the following actions:

1. Declare a vacancy on the Board effective November 6, 2022.
2. Authorize staff to notify the County of Marin and County of Sonoma of the Board's intent to appoint a replacement to fill the vacancy.
3. Set a special meeting at 6pm on December 13, 2022 to conduct candidate interviews (Attachment 3).
4. Approve the tentative timeline shown above to fill the vacancy.

5. Authorize the notice be placed in the following conspicuous places soliciting letters of interest and resumes from residents residing in Division 1 of the District who are interested in serving on the Board: District headquarters, Novato City hall, Novato library, and at the Point Reyes Station and Oceana Marin post offices.

ATTACHMENTS:

1. Appointment to Fill Board Vacancy
2. Letter to Marin and Sonoma County Registrar
3. Notice of Special Meeting
4. Notice – NMWD Board Vacancy

**APPOINTMENT TO FILL BOARD VACANCY  
CREATED BY DEATH OF DIRECTOR JAMES GROSSI**

**SUMMARY**

1. Government Code section 1780 (a) requires notice to county election officials within 15 days of notice of a vacancy or of effective date of vacancy.
2. The effective date of the vacancy is important, because that is the first date on which the Board's authority to appoint a replacement arises. Sixty days after that date, if the Board of Directors has not appointed a successor, the authority to do so is automatically transferred to the Board of Supervisors.
3. An action item is on the agenda for announcing the death of Director Grossi and the need for filling the vacancy on the Board. The effective date of the vacancy November 4, 2022, but the date the Board was notified is set as November 6, 2022. Sixty days after that date is January 4, 2023.
4. As required by the Government Code, the District must post a notice of vacancy in three or more conspicuous places in the District as least 15 days before the Board makes the appointment.
5. No process is specified by law for how the Board is to choose a successor. The following comments are not "prioritized."
  - The Board can decide how it will announce the opportunity to seek consideration as a candidate to fill the vacancy until the District's next general election, scheduled for November 2024. The Board also can decide what process it will follow - e.g., written application forms might be used, or letters of interest might be solicited. Discussion of these issues must be done at the Board Meeting.
  - The Board should decide on whether, and if so how, it will conduct interviews of candidates for appointment. This discussion, and the interviews themselves, must be conducted in open public session, since closed sessions may only be held for the purpose of discussing appointment of an employee - members of legislative bodies are expressly excluded from the definition of "employee."
  - Technically, if the Board delegates responsibility to a two-Director ad hoc committee, that committee could meet without having to comply with the notice and open meeting

requirements of the Brown Act. However, use of such a committee approach could give rise to questions regarding trust within the community and within the Board itself.

- Once the Board makes an appointment, it should be made effective within 60 days after the date of the vacancy.
6. Appointment of a successor requires an affirmative vote of 3 Directors.
  7. The appointed successor will be in office until the next District general election (November 2024).



**NORTH MARIN  
WATER DISTRICT**

999 Rush Creek Place  
P.O. Box 146  
Novato, CA 94948-0146

**PHONE**  
415-897-4133

**EMAIL**  
[info@nmwd.com](mailto:info@nmwd.com)

**WEB**  
[www.nmwd.com](http://www.nmwd.com)

November 16, 2022

Ms. Lynda Roberts  
Marin County Registrar of Voters  
P.O. Box "E"  
San Rafael, CA 94913

Subject: North Marin Water District Board Vacancy

Dear Ms. Roberts:

Director James Grossi of the North Marin Water District Board of Directors died on Friday, November 4th, 2022. The Board of Directors was notified of Director Grossi's death on November 6, 2022. Government Code Section 1780 statutory timeline requirements to fill the vacancy now begins. The North Marin Water District Board intends to conduct a public solicitation and appoint a successor to fill the vacant seat. This letter provides notice of the vacancy pursuant to the Government Code requirements.

Sincerely,

Anthony Williams  
General Manager

cc:

Bold, Polisher, Maddow, Nelson and Judson  
2125 Oak Grove Road, #210  
Walnut Creek, CA 94598

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ATTACHMENT 2





999 Rush Creek Place  
P.O. Box 146  
Novato, CA 94948-0146

**PHONE**  
415-897-4133

**EMAIL**  
[info@nmwd.com](mailto:info@nmwd.com)

**WEB**  
[www.nmwd.com](http://www.nmwd.com)

November 16, 2022

Ms. Deva Marie Proto  
Sonoma County Registrar of Voters  
435 Fiscal Dr.  
Santa Rosa, CA 95403  
Subject: North Marin Water District Board Vacancy

Dear Ms. Proto:

Director James Grossi of the North Marin Water District Board of Directors died on Friday, November 4th, 2022. The Board of Directors was notified of Director Grossi's death on November 6, 2022. Government Code Section 1780 statutory timeline requirements to fill the vacancy now begins. The North Marin Water District Board intends to conduct a public solicitation and appoint a successor to fill the vacant seat. This letter provides notice of the vacancy pursuant to the Government Code requirements.

Sincerely,

Anthony Williams  
General Manager

cc:

Bold, Polisner, Maddow, Nelson and Judson  
2125 Oak Grove Road, #210  
Walnut Creek, CA 94598

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**ATTACHMENT 2**



### **NOTICE OF SPECIAL MEETING**

Notice is hereby given that a Special Meeting of the North Marin Water District Board of Directors will be held on Tuesday, December 13, 2022 at 6:00 p.m., at the District office, 100 Wood Hollow Drive, Novato CA.

The purpose of the special meeting is to interview and make appointment to fill a vacancy on the Board.

Theresa Kehoe  
District Secretary  
North Marin Water District

Dated: November 16, 2022

Cc:  
NMWD Directors  
NMWD Department Heads  
Attorney Robert Maddow, Bold and Polisner, et al  
Novato Advance  
Marin Independent Journal  
Point Reyes Light  
Current Agenda Notice List

### **NOTICE – NMWD BOARD VACANCY**

Effective November 6, 2022, a vacancy exists on the Board of Directors of North Marin Water District due to the death of Director James Grossi. The Board will appoint a successor who will serve until the next general election of the District scheduled for November 2024. Any registered voter residing within Division 1 of the District and interested in the post is invited to contact the District Secretary at (415) 897-4133. The area of the District generally includes the greater Novato area and the Point Reyes Station, Olema, Bear Valley, Inverness Park, Paradise Ranch Estates and Oceana Marin areas of West Marin. Applicants are requested to submit a letter of interest by December 2, 2022 and describe their experience, educational background and previous public service and outline why they are interested in serving on the Board of Directors. The Board of Directors will review the letters of interest and interview applicants at an open public meeting to be scheduled. The meeting will be held at the District headquarters located at 100 Wood Hollow Drive, Novato, California. The Board will make an appointment to fill the vacancy at an open public meeting to be held no later than January 3, 2023.

Theresa Kehoe  
District Secretary  
North Marin Water District

Dated: November 16, 2022

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## MEMORANDUM

To: Board of Directors

November 15, 2022

From: Julie Blue, Auditor-Controller *JB*
 Subj: Accept – Outside Auditor's FY 21/22 Financial Report and Management Report  
T:\FINANCE\Audit\Audit22\BOD Accept Outside Auditor's 2022 Report.docx
**RECOMMENDED ACTION:** Accept FY 21/22 Financial Report and Management Report**FINANCIAL IMPACT:** None with this action. Annual Audit Cost is \$19,385

Chris Brown of Fedak & Brown LLP will attend the board meeting to present the fiscal year 2021-22 (FY22) Annual Comprehensive Financial Report (ACFR) (Attachment 1) and the Management Report (Attachment 2). His presentation is included as Attachment 3 to this memorandum.

The key statement in the Independent Auditor's Report, found on page 10, states: "In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Marin Water District as of June 30, 2022 and 2021, and the changes in net position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America." This unmodified opinion is the most favorable opinion that an outside auditor can issue on an entity's financial statements.

The Management Report (Attachment 2) states that the auditor did not identify any deficiencies in the District's internal control that might result in material misstatement of the District's financial statements. The independent auditor did not have any comments or recommendations regarding internal controls.

Accounting adjustments were made by staff after submitting the general ledger trial balance to the outside auditor and are disclosed on the last twelve pages of the Management Report. The number of adjusting entries increased from the prior fiscal year from 19 to 35. The increase in adjusting entries is due to numerous entries posted for closing out open jobs, pension adjustments (GASB 68), other post-employment benefit adjustments (OPEB, GASB 75), and implementation of GASB 87, which recognizes leases as capital lease assets or liabilities. The following changes make up a substantial portion of the adjusting entries:

- 1) A GASB 68 adjustment to net pension expense of \$2,720,698 offset by a significant decrease in the Pension Liability of \$5,460,626 to \$9,267,034.
- 2) A GASB 75 other post-employment benefits (OPEB) net expense of \$11,842 and a decrease in the OPEB Liability of \$594,431 to \$4,343,600.

- 3) Multiple entries to close out and reclass open jobs including capitalizing approximately \$252 thousand in assets and expensing approximately \$37 thousand in non-capitalizable expenses.
- 4) Recording of lease receivables and assets of approximately \$61 thousand. These adjusting entries were made in order to implement GASB 87 which established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

**RECOMMENDATION:**

Accept the Outside Auditor's FY21/22 Financial Report and Management Report.

**ATTACHMENTS:**

1. Draft Annual Comprehensive Financial Report FY 21/22 (ACFR)
2. Draft Management Report FY 21/22
3. Outside Auditor's Presentation FY 21/22





# **NORTH MARIN WATER DISTRICT**

Novato, California

## **Annual Comprehensive Financial Report**

**For the Fiscal Years Ended June 30, 2022 and 2021**





## **NORTH MARIN WATER DISTRICT**

<b>Name</b>	<b>Title</b>	<b>Elected/ Appointed</b>	<b>Current Term</b>
<b>Stephen Petterle</b>	<b>President</b>	<b>Elected</b>	<b>12/20 - 12/24</b>
<b>Rick Fraites</b>	<b>Vice-President</b>	<b>Elected</b>	<b>12/18 - 12/22</b>
<b>Jack Baker</b>	<b>Director</b>	<b>Elected</b>	<b>12/20 - 12/24</b>
<b>Michael Joly</b>	<b>Director</b>	<b>Elected</b>	<b>12/20 - 12/24</b>
<b>James Grossi</b>	<b>Director</b>	<b>Elected</b>	<b>12/18 - 12/22</b>

**Anthony Williams, General Manager  
North Marin Water District  
999 Rush Creek Place  
Novato, California 94945  
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**North Marin Water District**  
**Annual Comprehensive Financial Report**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**NORTH MARIN WATER DISTRICT**

999 Rush Creek Place  
Novato, California 94945

Prepared by:  
Finance Department  
*Julie Blue, Auditor-Controller*  
*Nancy Holton, Accounting Supervisor*  
*Nancy Williamson, Senior Accountant*

**North Marin Water District  
Annual Comprehensive Financial Report  
For the Fiscal Years Ended June 30, 2022 and 2021**

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# **Introductory Section**





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November 15, 2022

To: Members of the Board of Directors and Customers of the North Marin Water District

It is our pleasure to submit the Annual Financial Report for the North Marin Water District (District) for the fiscal years ended June 30, 2022 and 2021, following guidelines set forth by the Governmental Accounting Standards Board. District staff prepared the data incorporated in this financial report. The District is ultimately responsible for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures in this financial report. We believe that the data presented is accurate in all material respects. This report is designed in a manner that the Governmental Accounting Standards Board believes necessary to enhance your understanding of the District's financial position and activities.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview and analysis to accompany the financial statements in the form of the Management's Discussion and Analysis (MD&A) section. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The District's MD&A can be found on page 13 of this report.

### **District Structure and Leadership**

The District is an independent special district, which operates under the authority of Division 12 of the California Water Code. The District has been providing water service to its customers since 1948. The District is governed by a five-member Board of Directors, with each Director elected from one of five geographical areas from within the District's service area. The General Manager administers the day-to-day operations of the District in accordance with policies and procedures established by the Board of Directors. As of June 30, 2022, the District employed 51 regular employees, plus temporary and seasonal employees as the workload dictates. There were 54 full time positions budgeted, 24 office positions and 30 field positions. The District's Board of Directors meets on the first and third Tuesday of each month. Meetings are publicly noticed and citizens are encouraged to attend.

### **District Services**

The District provides water service to the greater Novato area and to areas of West Marin (Point Reyes Station, Olema, Bear Valley, Inverness Park and Paradise Ranch Estates). The District provides sewer service to the Oceana Marin subdivision adjacent to the Dillon Beach Village community.

The District provides water service to over 61,000 residents in the greater Novato area through 20,700 potable water service connections and 97 recycled water connections. The District also provides water service to approximately 1,800 residents in the Point Reyes service area of West Marin County through 789 service connections and sewer service to approximately 500 residents in the Oceana Marin service area of West Marin County through 235 service connections.

Residential customers comprise approximately 93% of the District's customer base and consume approximately 80% of the water produced annually by the District. On average, the District purchases approximately 75% of its Novato water supply from the Sonoma County Water Agency (Agency) with the balance derived from the District's Stafford Lake Reservoir and some recycled water. The District purchased approximately 1.9 billion gallons of water in fiscal year 2022 and 2.3 billion gallons of water in fiscal year 2021 from the Agency.

### **Economic Condition, Outlook, and Major Initiatives**

The District carries out its Mission with a highly-motivated and competent staff empowered to conduct the District's business that meets or exceeds customer needs and expectations. Each day, District employees strive to carry out the mission of providing potable and recycled water and sewer services that are reliable, high-quality, environmentally responsible, and reasonably priced.

Since March 2020, the economic condition for the District's service area has experienced varying degrees of impacts with the continuation of the COVID-19 pandemic. Compared to the prior year, the impacts of the pandemic and associated health orders were substantially less in this fiscal year and for the most part, local businesses and government agencies were "back to normal" operations.

As a Special District, the risk/exposure of revenue loss, during the continued pandemic, was relatively minimal for the District. Generation of revenue is a result of assessing Board of Director approved rates and charges rather than relying on voter approved tax assessments. It is the intent of the governing body to ensure the costs of providing goods and services to the general public on a continuing basis be recovered primarily through approved rates and charges. However, the continued drought conditions and subsequent mandatory water use reductions at the state, regional and District levels had an impact on water sales as discussed below.

The Russian River water delivery system operated by the Agency typically provides 75% of Novato's water supply. Novato rainfall in fiscal year 2022 totaled 18.25" which was about 69% of the historical average annual rainfall. As a result of the three-year drought, the District adopted Emergency Water Conservation Ordinance 41 in March, 2021. This Ordinance was revised later to enact Stage 1 20% voluntary reduction in water and ultimately Stage 2 mandatory reduction in water use effective July 1, 2021 which remained in effect throughout FY 2021-22. Ordinance 41, as modified, also enacted the drought surcharge as long as Stage 2 mandatory reductions remain in effect. In the Russian River Watershed due to worsening drought conditions, the State Water Resources Control Board (SWRCB) issued an order on June 14, 2021 that reduced minimum instream flow requirements in the lower Russian River from 85 cubic feet per second (cfs) to 35 cfs. The order, known officially as the Temporary Urgency Change Order (TUCO), also required that the Agency and its water contractors reduce total diversions from the Russian River by 20% compared to the same period of 2020 from July 1 through October 31, 2021. A subsequent order issued on December 11, 2021 changed the hydrologic index for the watershed based on conditions in Lake Mendocino. On June 17, 2022 the SWRCB issued another TUCO which reduced minimum instream flow requirements in the

upper and the lower Russian River to 25 cubic feet per second (cfs) and 35 cfs, respectively. The various orders, issued at the request of the Agency, will allow the Agency to preserve storage in Lake Sonoma, which is the primary source of drinking water for more than 600,000 people in Sonoma and Marin counties.

North Marin's Stafford Lake water treatment plant produced 168 million gallons of water to augment Russian River supplies with local water supply during the fiscal year. In FY 22, 13MG of backfeed water was purchased from Sonoma County Water Agency to supplement the diminished local water supply due to the drought conditions. Recycled water treatment facilities at Novato Sanitary District, Las Gallinas Valley Sanitary District and North Marin's Deer Island treatment facilities combined to provided 252 million gallons of highly treated recycled wastewater to large landscape irrigation customers and commercial car washes in Novato.

The Agency initiated a Regional Water Supply Resiliency Study, and due to the ongoing drought conditions in 2021, the drought resiliency component became a primary effort, resulting in a completed analysis in April 2022. In addition to short term water supply projects identified in the drought analysis, the Agency is also focused on compliance with the Biological Opinion in the Russian River watershed issued by the National Marine Fisheries Service, laying out the requirements to preserve, protect and restore the fisheries and maintain the existing Russian River water supplies.

A 6% rate increase for customers in the Novato service area was authorized by the Board of Directors effective July 1, 2021. At \$875 per year, the cost of water service for a typical Novato detached single-family home using 97,000 gallons of water a year remains a good value for Novato customers. These rates are at the median when compared to 16 other Bay Area water suppliers.

In West Marin, "normal year" water supply conditions on Lagunitas Creek became effective on April 1, 2022, since the Marin Water reservoirs received significantly more rainfall than other parts of the Bay Area with total rainfall of over 45" (as of April 1st), well above the normal year minimum threshold of 28" (by April). This followed two previous dry year conditions in the watershed. Consequently, the District's Emergency Water Conservation Ordinance 39 restrictions for a Stage 2 25% mandatory water use reductions was removed and a voluntary 15% reduction (Stage 1) was enacted.

### **Major Initiatives**

The activities of the Board and staff are driven by our mission to provide water and sewer services that are reliable, of high-quality, environmentally responsible, and reasonably priced. To that end, in light of the ever changing climate, the District's major strategic priorities and initiatives include the following:

1. Increase local control and the long-term reliability of the water supply;
2. Increase communication with customers and ensure quality service;
3. Provide proactive and cost-effective asset management and operations;
4. Retain a high quality, motivated, and efficient workforce with excellent programs and investments in equipment, technology and training;
5. Ensure long-term financial stability, security, and ratepayer value; and
6. Increase preparedness for emergencies as well as long-term challenges such as drought and climate change.

## **Accomplishments**

The District completed the following in fiscal year 2021-22 based on the initiatives highlighted above:

- Completed the Local Water Supply Enhancement Study;
- Completed the PRE Tank 4C water storage tank project in West Marin;
- Initiated construction of the Gallagher Well No. 2 in West Marin;
- Received \$764,632 in Hazard Mitigation Grant Program funds for the Ocean Marin Ponds Repair Project;
- Held two public workshops to seek feedback on water supply strategies;
- Increased water conservation rebate incentives resulting in significant water savings;
- Smoothly transitioned the retirement of two senior staff via succession planning and strategic recruitments;
- Secured financing of a \$20 Million Dollar loan at 3.11% interest for the Administration and Laboratory Upgrade Project and other Capital Projects;
- Received state approval of the Stafford Dam Emergency Action Plan

## **District Water Supply**

### ***Stafford Lake – Local Source Provides 25% of the District's Supply***

Stafford Lake lies four miles west of downtown Novato and collects the runoff from 8.3 square miles of watershed land adjacent to the upper reaches of Novato Creek. The lake has a surface area of 230 acres and holds 4,450 AF (acre-feet) (1,450 MG) of water by virtue of the Stafford Dam which was originally built in 1951 and subsequently raised 9 feet in 1984. Water from Stafford Lake is fed into the 6 million gallons per day (mgd) treatment plant located just below the dam. In fiscal year 2022 and 2021, 516 AF (168 MG) and 648 AF (211 MG) respectively, was produced by the Stafford Lake Water Treatment Plant.

### ***Russian River – Provides 75% of the District's Annual Supply***

Russian River water originates from both the Eel River and the Russian River watersheds northeast of the City of Ukiah (Lake Mendocino) and west of Healdsburg (Lake Sonoma). Lake Mendocino's Coyote Dam impounds the Eel River diversions and winter runoff from the local watershed. Lake Sonoma's Warm Springs Dam impounds winter runoff from the Dry Creek and Warm Springs watersheds. Lakes Mendocino and Sonoma combined can store 367,500 acre-feet (AF) to meet the regions' water supply needs, which totaled 44,237 acre-feet in fiscal year 2022, which is the most recent data available. Releases from the lakes flow to a point about 10 miles upstream of Guerneville where six deep Ranney Collector wells collect river water that has been filtered through 60 to 90 feet of natural sand and gravel to perforated pipes located at the bottom of each well. The thick layer of sand and gravel through which the water must pass before reaching the intake pipes provides a highly efficient, natural filtration process which, with chlorination treatment, produces a clear, potable, bacteria-free water. This water is then fed directly into the Agency's aqueduct system.

During the fiscal years 2022 and 2021, the District received 5,797 AF (1,889 MG) and 7,304 AF (2,380 MG) respectively, of Russian River water. The District has an agreement in place with the Agency to provide sufficient supply to meet the District's current and future water supply needs. There continues to be competing interests for Russian River water, principally to protect steelhead and salmon listed as threatened species under the Endangered Species Act.



The Biological Opinion for water supply in the Russian River watershed has been issued by the National Marine Fisheries Service laying out the requirements to preserve, protect and restore the fisheries and maintain the existing Russian River water supplies. The District continues to actively support the necessary development of the Russian River water supply and protection of the Russian River fisheries.

### **Internal Control Structure**

District management is responsible for the establishment and maintenance of the internal control structure that ensures the assets of the District are protected from loss, theft or misuse. The internal control structure also ensures that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District's internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefit likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

### **Budgetary Control**

The District Board of Directors annually adopts an operating and capital budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operations and accountability for the District's enterprise operations and capital projects. The budget and reporting applied to the District is consistent with the accrual basis of accounting and the financial statement basis.

### **Investment Policy**

The Board of Directors has adopted an investment policy that conforms to state law, District ordinance and resolutions, prudent money management, and the "prudent person" standard. The objective of the Investment Policy is safety, maturity, and yield. District funds are invested in the State Treasurer's Local Agency Investment Fund, US Treasury notes and time certificates of deposit.

### **Water Rates and District Revenues**

Revenue from user charges generated from District customers supports District operations. Accordingly, water and sewer rates are reviewed annually. Water and sewer rates are user charges imposed on customers for services and are the primary component of the District's revenue. Water rates are comprised of a commodity (water use) charge and a bi-monthly service charge; whereas, sewer rates are comprised exclusively of a fixed charge.

### **Audit and Financial Reporting**

State Law and Bond covenants require the District to obtain an annual audit of its financial statements by an independent Certified Public Accountant. The accounting firm of Fedak and Brown LLP has conducted the audit of the District's financial statements. Their unmodified Independent Auditor's Report appears in the Financial Section.

### **Awards and Acknowledgements**

For the thirteenth consecutive year, the District was awarded the Government Finance Officers Association of the United States and Canada's (GFOA) *Certificate of Achievement for Excellence in Financial Reporting* for its 2021 and 2020 Annual Comprehensive Financial Report. To be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that this Annual Comprehensive Financial Report meets the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for 2022.

Preparation of this report was accomplished by the combined efforts of District staff. We appreciate the dedicated efforts and professionalism that these staff members contribute to the District. We would also like to thank the members of the Board of Directors for their continued support in planning and implementation of the North Marin Water District's fiscal policies.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Anthony Williams', written over a horizontal line.

Anthony Williams, General Manager

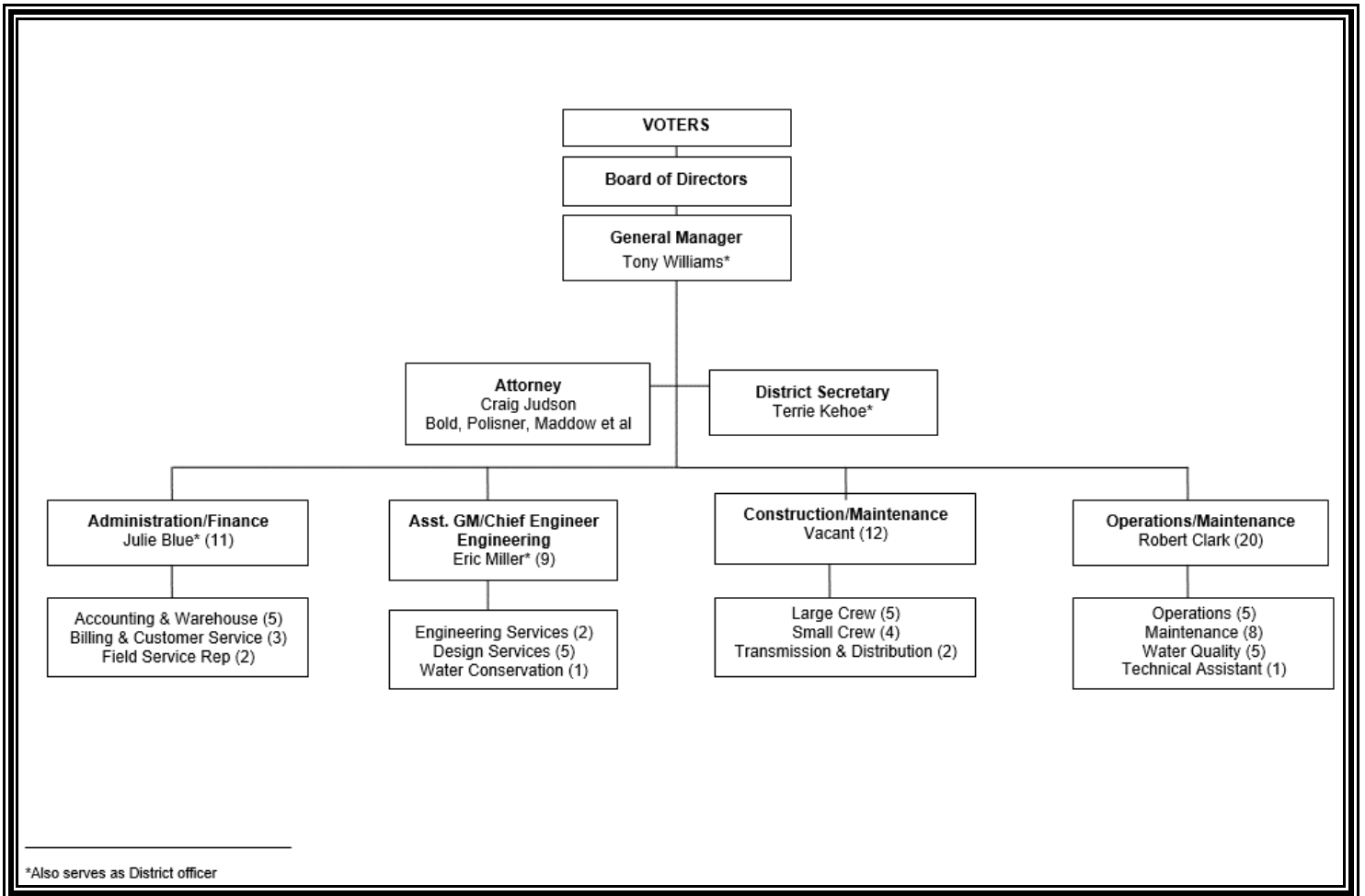
A handwritten signature in black ink, appearing to read 'Julie Blue', written over a horizontal line.

Julie Blue, Auditor-Controller

# North Marin Water District Organizational Chart

As of  
June 30, 2022

Budgeted FTE: 54







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**North Marin Water District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

## **Financial Section**



## **Independent Auditor's Report**

Board of Directors  
North Marin Water District  
Novato, California

### **Report on the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the North Marin Water District (District), which comprises the statements of net position as of June 30, 2022 and 2021, and the related statements of revenues, expenses, and changes in net position and cash flows for the years then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the North Marin Water District as of June 30, 2022 and 2021, and the changes in net position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management 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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



## **Independent Auditor's Report, continued**

### ***Auditor's Responsibilities for the Audits of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audits 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 control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control–related matters that we identified during the audits.

### ***Emphasis of Matter***

As discussed in Note 1.C to the financial statements, in June 30, 2022, the District adopted new accounting guidance *Governmental Accounting Standards Board Statement No. 87*.

As part of our audit of the June 30, 2022, financial statements, we audited the adjustments described in note 14 to the financial statements. Adjustments were recognized for the District's lessor agreements. The District has recorded a lease receivable, a deferred inflow of resources, reclassified a portion of its rental income to interest income, and has recorded a prior period adjustment to restate net position as of July 1, 2020 and 2021. Our opinion is not modified with respect to this matter.

## **Independent Auditor's Report, continued**

### ***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 13 through 18 and the required supplementary information on pages 65 through 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audits 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.

#### ***Supplementary Information***

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section on pages 1 through 9, the supplementary information of combining schedules on pages 68 through 71, and the statistical section on pages 72 through 86 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information of combining schedules is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audits of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated November 15, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 87 and 88.

**North Marin Water District**  
***Management's Discussion and Analysis***  
**For the Fiscal Years Ended June 30, 2022 and 2021**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the North Marin Water District (District) provides an introduction to the financial statements of the District for the fiscal years ended June 30, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with the transmittal letter in the Introductory Section and with the basic financial statements and related notes, which follow this section.

**Financial Highlights**

- In fiscal year 2022, the District's net position decreased 1.2% or \$1,442,868 to \$120,256,577 due to net expense from ongoing operations of \$3,268,371, due primarily to \$4,395,375 in current year GASB 68 pension adjustments offset by capital contributions of \$1,825,503.
- In fiscal year 2022, the District's total revenues decreased 7.3% or \$1,874,219 to \$23,958,685.
- In fiscal year 2022, the District's operating revenues decreased 7.1% or \$1,790,754 to \$23,587,781.
- In fiscal year 2022, the District's non-operating revenues decreased by 18.4% or \$83,465 to \$370,904.
- In fiscal year 2022, the District's total expenses including depreciation and amortization increased 7.0% or \$1,791,744 to \$27,227,056.
- In fiscal year 2022, the District's operating expenses, before depreciation, increased 4.5% or \$926,269 to \$21,663,342.
- In fiscal year 2022, the District's non-operating expenses increased by 89.9% or \$729,335 to \$1,540,478.
- In fiscal year 2022, the District's capital contributions decreased by 60.2% or \$2,762,585 to \$1,825,503.

**Required Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets), deferred outflows resources, obligations to creditors (liabilities), and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District, and assessing the liquidity and financial flexibility of the District. All the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period.

**North Marin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Required Financial Statements, continued**

The Statement of Cash Flows reports cash receipts, cash payments, and the net change in cash resulting from operations, investing, non-capital financing, and capital and related financing activities, and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**Financial Analysis of the District**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about the District in a way that helps the reader answer this question. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in it. One can think of the District's net position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases* or *decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, new or changed government legislation or accounting standards, as well as changes in Federal and State water quality standards.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 24 through 64.

**Statements of Net Position**

Below is a summary of the statements of net position, and presents a comparison between June 30, 2022 and 2021.

**Condensed Statements of Net Position**

	<b>2022</b>	<b>As Restated 2021</b>	<b>Change</b>
<b>Assets:</b>			
Current assets	\$ 47,718,488	30,818,785	16,899,703
Non-current assets	6,391,431	4,235,383	2,156,048
Capital assets, net	140,803,815	139,341,932	1,461,883
<b>Total assets</b>	<b>194,913,734</b>	<b>174,396,100</b>	<b>20,517,634</b>
<b>Deferred outflows of resources</b>	<b>2,797,995</b>	<b>3,497,233</b>	<b>(699,238)</b>
<b>Liabilities:</b>			
Current liabilities	8,677,249	6,056,565	2,620,684
Non-current liabilities	59,548,203	48,957,580	10,590,623
<b>Total liabilities</b>	<b>68,225,452</b>	<b>55,014,145</b>	<b>13,211,307</b>
<b>Deferred inflows of resources</b>	<b>9,229,700</b>	<b>1,179,743</b>	<b>8,049,957</b>
<b>Net position:</b>			
Net investment in capital assets	93,875,763	110,643,664	(16,767,901)
Restricted	22,725,885	6,166,090	16,559,795
Unrestricted	3,654,929	4,889,691	(1,234,762)
<b>Total net position</b>	<b>\$ 120,256,577</b>	<b>121,699,445</b>	<b>(1,442,868)</b>

**North Marin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Statements of Net Position, continued**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of the District exceeded liabilities and deferred inflows by \$120,256,577 and \$121,699,445 as of June 30, 2022 and 2021, respectively.

By far the largest portion of the District's net position (78% and 91% as of June 30, 2022 and 2021, respectively) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are *not* available for future spending.

At the end of fiscal years 2022 and 2021, the District showed a positive balance in its unrestricted net position of \$3,654,929 and \$4,889,691. See note 13 for further information.

**Statements of Revenues, Expenses, and Changes in Net Position**

Below is a summary of the statements of revenues, expenses, and changes in net position, and presents a comparison between the years ended June 30, 2022 and 2021.

**Condensed Statements of Revenues, Expenses, and Changes in Net Position**

	<u>2022</u>	<u>As Restated 2021</u>	<u>Change</u>
<b>Revenue:</b>			
Operating revenue	\$ 23,587,781	25,378,535	(1,790,754)
Non-operating revenue	370,904	454,369	(83,465)
<b>Total revenue</b>	<u>23,958,685</u>	<u>25,832,904</u>	<u>(1,874,219)</u>
<b>Expense:</b>			
Operating expense	21,663,342	20,737,073	926,269
Depreciation and amortization	4,023,236	3,887,096	136,140
Non-operating expense	1,540,478	811,143	729,335
<b>Total expense</b>	<u>27,227,056</u>	<u>25,435,312</u>	<u>1,791,744</u>
<b>Net income(expense) before capital contributions</b>	<u>(3,268,371)</u>	397,592	(3,665,963)
<b>Capital contributions</b>	<u>1,825,503</u>	<u>4,588,088</u>	<u>(2,762,585)</u>
<b>Changes in net position</b>	<u>(1,442,868)</u>	4,985,680	(6,428,548)
<b>Net position, beginning of year</b>	<u>121,699,445</u>	<u>116,713,765</u>	<u>4,985,680</u>
<b>Net position, end of year</b>	<u>\$ 120,256,577</u>	<u>121,699,445</u>	<u>(1,442,868)</u>

The statement of revenues, expenses, and changes of net position shows how the District's net position changed during the fiscal year. In the case of the District, net position decreased 1.2% or \$1,442,868 to \$120,256,577 due primarily to net expense from ongoing operations of \$3,268,371 sourcing from GASB 68 related pension adjustments of \$4,395,375 offset by capital contributions of \$1,825,503.

A closer examination of the sources of changes in net position reveal that:

In 2022, the District's operating revenues decreased 7.1% or \$1,790,754 due primarily to a decrease in water consumption sales of \$3,141,596 offset by an increase in bi-monthly meter service charges of \$1,307,410.

In 2022, the District's non-operating revenues decreased 18.4% or \$83,465 due primarily to a decrease in net investments earnings of \$143,166 offset by increases in gain on sale of property and equipment of \$34,135, other non-operating revenues of \$9,468, and property taxes of \$7,233.

**North Marin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Statements of Revenues, Expenses, and Changes in Net Position, continued**

In 2022, the District's capital contributions decreased by 60.2% or \$2,762,585 due primarily to decreases in connection fees of \$2,534,109 and developer contributions of \$415,425; which were offset by an increase in state and local capital grants of \$186,949.

In 2022, the District's operating expenses increased 4.5% or \$926,269 due primarily to increases in general and administrative of \$1,218,116 which includes \$1,389,384 in GASB 68 related pension adjustments, transmission and distribution of \$932,824 which includes \$1,503,218 in GASB 68 related pension adjustments, water treatment of \$670,349 which includes \$811,416 in GASB 68 related pension adjustments, water facilities operations of \$167,177 which includes \$459,359 in GASB 68 related pension adjustments, and water conservation of \$166,874 which includes \$147,685 in GASB 68 related pension adjustments; which were offset by decreases in source of supply of \$2,173,395 and pumping of \$119,760.

In 2022, the District's non-operating expenses increased by 89.9% or \$729,335 due primarily to increases in investment unrealized loss, net investment earnings of \$497,513 due primarily to year-end market value adjustments of \$637,944, debt issuance costs of \$124,000, non-operating expenses of \$58,770, and interest expense on long-term debt of \$49,052.

In 2022 the District's depreciation and amortization increased by 3.5% or \$136,140 due primarily to the capitalization of additions to the distribution system, treatment plant, other plant and equipment, and equipment leases.

**Total District Revenues**

Below is a detailed schedule of the District's total revenues segregated between operating revenues and non-operating revenues.

	<b>2022</b>	<b>As Restated 2021</b>	<b>Change</b>
<b>Operating revenues:</b>			
Water consumption sales	\$ 16,405,015	19,546,611	(3,141,596)
Monthly meter service charge	6,517,572	5,210,162	1,307,410
Sewer service charge	290,460	276,360	14,100
Other charges and services	374,734	345,402	29,332
<b>Total operating revenues</b>	<b>23,587,781</b>	<b>25,378,535</b>	<b>(1,790,754)</b>
<b>Non-operating revenues:</b>			
Property tax revenue	132,649	125,416	7,233
Investment earnings, net	-	143,166	(143,166)
Interest earnings from note receivable – BPGL	11,177	11,551	(374)
Interest earnings from loan receivable – MMWD	56,418	60,352	(3,934)
Interest earnings from leases	14,054	14,782	(728)
Rental revenue	94,843	80,942	13,901
Gain on sale of property and equipment	34,135	-	34,135
Other non-operating revenues	27,628	18,160	9,468
<b>Total non-operating revenues</b>	<b>370,904</b>	<b>454,369</b>	<b>(83,465)</b>
<b>Total revenues</b>	<b>\$ 23,958,685</b>	<b>25,832,904</b>	<b>(1,874,219)</b>

In 2022, total revenues decreased \$1,874,219.

**North Marin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Total District Expenses**

Below is a detailed schedule of the District's total expenses segregated between operating revenues and non-operating revenues.

	<u>2022</u>	<u>As Restated 2021</u>	<u>Change</u>
<b>Operating expenses including depreciation expense:</b>			
Source of supply	\$ 6,450,873	8,624,268	(2,173,395)
Pumping	522,717	642,477	(119,760)
Water facilities operations	1,385,267	1,218,090	167,177
Water treatment	2,588,135	1,917,786	670,349
Transmission and distribution	4,556,025	3,623,201	932,824
Sewage collection and treatment	219,023	185,533	33,490
Customer service	501,005	470,411	30,594
General and administrative	4,877,009	3,658,893	1,218,116
Water conservation	563,288	396,414	166,874
Depreciation and amortization	4,023,236	3,887,096	136,140
<b>Total operating expenses including depreciation expense</b>	<u>25,686,578</u>	<u>24,624,169</u>	<u>1,062,409</u>
<b>Non-operating expenses:</b>			
Unrealized loss, net of investment earnings	497,513	-	497,513
Interest expense – long-term debt	789,056	740,004	49,052
Capital contribution to Agency	124,000	-	124,000
Other non-operating expenses	129,909	71,139	58,770
<b>Total non-operating expenses</b>	<u>1,540,478</u>	<u>811,143</u>	<u>729,335</u>
<b>Total expenses</b>	<u>\$ 27,227,056</u>	<u>25,435,312</u>	<u>1,791,744</u>

In 2022, total expenses increased \$1,791,744.

**Capital Asset Administration**

Changes in capital asset amounts for 2022 were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2022</u>
Capital assets:				
Non-depreciable assets	\$ 8,876,858	4,621,625	(3,484,820)	10,013,663
Depreciable assets	198,573,660	4,362,146	(103,656)	202,832,150
Accumulated depreciation	(68,108,586)	(4,023,237)	89,825	(72,041,998)
<b>Total capital assets, net</b>	<u>\$ 139,341,932</u>	<u>4,960,534</u>	<u>(3,498,651)</u>	<u>140,803,815</u>

**North Marin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Years Ended June 30, 2022 and 2021**

**Capital Asset Administration, continued**

Changes in capital asset amounts for 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2021</u>
Capital assets:				
Non-depreciable assets	\$ 6,442,627	4,388,484	(1,954,253)	8,876,858
Depreciable assets	196,453,956	2,119,704	-	198,573,660
Accumulated depreciation	<u>(64,221,490)</u>	<u>(3,887,096)</u>	<u>-</u>	<u>(68,108,586)</u>
Total capital assets, net	\$ <u>138,675,093</u>	<u>2,621,092</u>	<u>(1,954,253)</u>	<u>139,341,932</u>

At the end of fiscal years 2022 and 2021, the District's investment in capital assets (net of accumulated depreciation) totaled \$140,803,815 and \$139,341,932, respectively. This investment in capital assets (net of accumulated depreciation) includes land, transmission and distribution systems, reservoirs, tanks, pumps, buildings and structures, equipment, vehicles, and construction-in-progress. See note 8 for further information.

**Debt Administration**

Changes in long-term debt amounts for 2022 were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2022</u>
Long-term debt:				
Capital lease	\$ 268,052	710,689	(178,675)	800,066
Loans payable	<u>30,509,356</u>	<u>20,000,000</u>	<u>(2,451,132)</u>	<u>48,058,224</u>
Total long-term debt	\$ <u>30,777,408</u>	<u>20,710,689</u>	<u>(2,629,807)</u>	<u>48,858,290</u>

Changes in long-term debt amounts for 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2021</u>
Long-term debt:				
Capital lease	\$ 263,002	63,438	(58,388)	268,052
Loans payable	<u>32,903,399</u>	<u>-</u>	<u>(2,394,043)</u>	<u>30,509,356</u>
Total long-term debt	\$ <u>33,166,401</u>	<u>63,438</u>	<u>(2,452,431)</u>	<u>30,777,408</u>

See note 10 for further information.

**Conditions Affecting Current Financial Position**

Management is unaware of any conditions, which could have a significant impact on the District's current financial position, net position, or operating results in terms of past, present, and future.

**Requests for Information**

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Auditor-Controller at 999 Rush Creek Place, Novato, California 94945, Telephone: (415) 897-4133.



# **Basic Financial Statements**

**North Marin Water District**  
**Statements of Net Position**  
**June 30, 2022 and 2021**

	<b>2022</b>	<b>As Restated 2021</b>
<b>Current assets:</b>		
Cash and cash equivalents (note 2)	\$ 19,032,327	17,029,287
Restricted – cash and cash equivalents (note 2)	22,725,885	4,576,289
Restricted – investments (note 2)	-	2,741,536
Accrued interest receivable	53,608	23,168
Accounts receivable – water and sewer sales and services	4,095,646	4,490,430
Accounts receivable – governmental agencies	309,411	532,602
Accounts receivable – other	67,632	87,413
Leases receivable (note 3)	27,522	25,030
Note receivable (note 4)	38,024	37,646
Loan receivable (note 4)	152,942	148,902
Materials and supplies inventory	852,274	687,346
Prepaid expenses and deposits	363,217	439,136
<b>Total current assets</b>	<b>47,718,488</b>	<b>30,818,785</b>
<b>Non-current assets:</b>		
Restricted – investments (note 2)	2,899,976	250,440
Leases receivable (note 3)	403,371	430,893
Note receivable (note 4)	1,060,788	1,098,812
Loan receivable (note 4)	1,777,296	1,930,238
Notes receivable – employee housing assistance loans, net (note 5)	250,000	525,000
Capital assets, not being depreciated (note 8)	10,013,663	8,876,858
Depreciable capital assets, net (note 8)	130,790,152	130,465,074
<b>Total non-current assets</b>	<b>147,195,246</b>	<b>143,577,315</b>
<b>Total assets</b>	<b>194,913,734</b>	<b>174,396,100</b>
<b>Deferred outflows of resources:</b>		
Deferred other post-employment benefits outflows (note 11)	28,485	489,891
Deferred pension outflows (note 12)	2,769,510	3,007,342
<b>Total deferred outflows of resources</b>	<b>\$ 2,797,995</b>	<b>3,497,233</b>

Continued on next page

See accompanying notes to the basic financial statements

**North Marin Water District**  
**Statements of Net Position, continued**  
**June 30, 2022 and 2021**

	<b>2022</b>	<b>As Restated 2021</b>
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 2,578,445	1,710,455
Accrued wages and related payables	312,415	304,520
Accrued claims payable	23,440	23,440
Customer advances and deposits	1,861,255	1,584,319
Accrued interest payable – long-term debt	243,814	148,400
Long-term liabilities – due within one year:		
Compensated absences (note 9)	184,290	199,978
Leases payable (note 10)	531,843	71,321
Loans payable (note 10)	2,941,747	2,014,132
<b>Total current liabilities</b>	<b>8,677,249</b>	<b>6,056,565</b>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (note 9)	552,869	599,934
Leases payable (note 10)	268,223	196,731
Loans payable (note 10)	45,116,477	28,495,224
Total other post-employment benefits liability (note 11)	4,343,600	4,938,031
Net pension liability (note 12)	9,267,034	14,727,660
<b>Total non-current liabilities</b>	<b>59,548,203</b>	<b>48,957,580</b>
<b>Total liabilities</b>	<b>68,225,452</b>	<b>55,014,145</b>
<b>Deferred inflows of resources:</b>		
Deferred lease inflows (note 3)	402,237	440,642
Deferred other post-employment benefits inflows (note 11)	249,134	104,267
Deferred pension inflows (note 12)	8,578,329	634,834
<b>Total deferred inflows of resources</b>	<b>9,229,700</b>	<b>1,179,743</b>
<b>Net position: (note 13)</b>		
Net investment in capital assets	93,875,763	110,643,664
Restricted	22,725,885	6,166,090
Unrestricted	3,654,929	4,889,691
<b>Total net position</b>	<b>\$ 120,256,577</b>	<b>121,699,445</b>

See accompanying notes to the basic financial statements

**North Marin Water District**  
**Statements of Revenues, Expenses, and Changes in Net Position**  
**For the Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>As Restated 2021</b>
<b>Operating revenues:</b>		
Water consumption sales	\$ 16,405,015	19,546,611
Bi-monthly meter service charge	6,517,572	5,210,162
Sewer service charges	290,460	276,360
Other charges and services	374,734	345,402
<b>Total operating revenues</b>	<b>23,587,781</b>	<b>25,378,535</b>
<b>Operating expenses:</b>		
Source of supply	6,450,873	8,624,268
Pumping	522,717	642,477
Water facilities operations	1,385,267	1,218,090
Water treatment	2,588,135	1,917,786
Transmission and distribution	4,556,025	3,623,201
Sewage collection and treatment	219,023	185,533
Customer service	501,005	470,411
General and administrative	4,877,009	3,658,893
Water conservation	563,288	396,414
<b>Total operating expenses</b>	<b>21,663,342</b>	<b>20,737,073</b>
Operating income before depreciation	1,924,439	4,641,462
Depreciation and amortization expense – capital recovery	(4,023,236)	(3,887,096)
<b>Operating (loss) income</b>	<b>(2,098,797)</b>	<b>754,366</b>
<b>Non-operating revenues(expenses):</b>		
Property tax revenue	132,649	125,416
Investment (market value unrealized loss) earnings, net	(497,513)	143,166
Interest earnings from note receivable – BPGL	11,177	11,551
Interest earnings from loan receivable – MMWD	56,418	60,352
Interest earnings from leases receivable	14,054	14,782
Rental revenue	94,843	80,942
Interest expense – long-term debt	(789,056)	(740,004)
Debt issuance costs	(124,000)	-
Gain on sale of property and equipment	34,135	-
Other non-operating revenues	27,628	18,160
Other non-operating expenses	(129,909)	(71,139)
<b>Total non-operating expenses, net</b>	<b>(1,169,574)</b>	<b>(356,774)</b>
<b>Net (loss) income before capital contributions</b>	<b>(3,268,371)</b>	<b>397,592</b>
<b>Capital contributions:</b>		
Developers and others	590,514	1,005,939
Connection fees	961,980	3,496,089
Capital grants – state and local	273,009	86,060
<b>Total capital contributions</b>	<b>1,825,503</b>	<b>4,588,088</b>
<b>Change in net position</b>	<b>(1,442,868)</b>	<b>4,985,680</b>
<b>Net position, beginning of year</b>	<b>121,699,445</b>	<b>116,713,765</b>
<b>Net position, end of year</b>	<b>\$ 120,256,577</b>	<b>121,699,445</b>

See accompanying notes to the basic financial statements

**North Marin Water District**  
**Statements of Cash Flows**  
**For the Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
<b>Cash flows from operating activities:</b>		
Cash receipts from customers and others	\$ 24,306,910	25,784,781
Cash paid to employees for salaries and wages	(6,194,360)	(5,695,977)
Cash paid to vendors and suppliers for materials and services	(12,180,630)	(14,987,520)
<b>Net cash provided by operating activities</b>	<u>5,931,920</u>	<u>5,101,284</u>
<b>Cash flows from non-capital financing activities:</b>		
Property tax revenue	132,649	125,416
<b>Net cash provided by non-capital financing activities</b>	<u>132,649</u>	<u>125,416</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition and construction of capital assets	(5,485,119)	(4,553,935)
Proceeds from the sale of capital assets	34,135	-
Proceeds from capital contributions and connection fees	2,048,694	4,718,365
Proceeds from principal issued on long-term debt	20,000,000	-
Proceeds from capital leases	710,689	-
Costs paid on debt issuance	(124,000)	-
Principal paid on long-term debt	(2,629,807)	(2,388,993)
Interest paid on long-term debt	(693,642)	(749,218)
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>13,860,950</u>	<u>(2,973,781)</u>
<b>Cash flows from investing activities:</b>		
Proceeds from sale of investments	2,820,000	3,456,504
Purchases of investments	(2,728,000)	(249,000)
Principal received on notes receivable	37,646	37,271
Principal received on loans receivable	173,932	(310,955)
Principal received on employee housing assistance loans	275,000	-
Investment earnings, net of fair value	(351,461)	369,499
<b>Net cash provided by investing activities</b>	<u>227,117</u>	<u>3,303,319</u>
<b>Net increase in cash and cash equivalents</b>	20,152,636	5,556,238
<b>Cash and cash equivalents, beginning of year</b>	<u>21,605,576</u>	<u>16,049,338</u>
<b>Cash and cash equivalents, end of year</b>	<u>\$ 41,758,212</u>	<u>21,605,576</u>
<b>Reconciliation of cash and cash equivalents to statement of financial position:</b>		
Cash and cash equivalents	\$ 19,032,327	17,029,287
Restricted assets – cash and cash equivalents	22,725,885	4,576,289
<b>Total cash and cash equivalents</b>	<u>\$ 41,758,212</u>	<u>21,605,576</u>

Continued on next page

See accompanying notes to the basic financial statements

**North Marin Water District**  
**Statements of Cash Flows, continued**  
**For the Years Ended June 30, 2022 and 2021**

	<u>2022</u>	<u>As Restated 2021</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating (loss) income	\$ (2,098,797)	754,366
<b>Adjustments to reconcile operating income to net cash provided by operating activities:</b>		
Depreciation expense – capital recovery	4,023,236	3,887,096
Other non-operating revenue	27,628	18,160
Other non-operating expenses	(129,909)	(71,139)
<b>Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:</b>		
(Increase)Decrease in assets:		
Accounts receivable – water and sewer sales and services	394,784	(88,270)
Accounts receivable – other	19,781	164,348
Materials and supplies inventory	(164,928)	(58,398)
Prepaid expenses and other deposits	75,919	6,981
(Increase)Decrease in deferred outflows of resources:		
Other post-employment benefits related	461,406	(148,040)
Pension related	237,832	(211,701)
Increase(Decrease) in liabilities:		
Accounts payable and accrued expenses	867,990	(1,188,863)
Accrued wages and related payables	7,895	19,336
Accrued claims payable	-	(97)
Customer advances and deposits	276,936	312,008
Compensated absences	(62,753)	94,959
Other post-employment benefit liability	(594,431)	280,006
Net pension liability	(5,460,626)	1,074,473
Increase(Decrease) in deferred inflows of resources:		
Lease related	(38,405)	440,642
Other post-employment benefits related	144,867	(17,562)
Pension related	7,943,495	(167,021)
<b>Total adjustments</b>	<u>8,030,717</u>	<u>4,346,918</u>
<b>Net cash provided by operating activities</b>	<u>\$ 5,931,920</u>	<u>5,101,284</u>
<b>Non-cash investing, capital, and financing transactions:</b>		
Change in fair value of investments	<u>\$ (637,944)</u>	<u>(51,674)</u>

See accompanying notes to the basic financial statements

**North Marin Water District**  
**Notes to the Basic Financial Statements**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The North Marin Water District (District) is an independent special district formed in April 1948, which operates under the authority of Division 12 of the California Water Code. The District's service area includes the City of Novato, adjacent areas, plus annexed areas in West Marin County. The District is governed by a five-member Board of Directors who serve overlapping four-year terms.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Standards Board Statement No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The District's operations are accounted for by the following service areas, some of which were originally established as Improvement Districts. Although the Improvement Districts are legally separate organizations, they are reported herein as if they were part of the primary government because the primary government controls the Improvement Districts, and the Board of Directors serve as their governing board. The following service areas are reported as blended component units.

**Novato Water System** – The Novato Water System is the primary service division of the District and represents the basic primary component of the District.

**West Marin Water System** (formerly *Point Reyes Service Area*) – This service area began in 1970 as a separate voter-approved Improvement District. Point Reyes was consolidated with the Olema Improvement District in 1996 and the Paradise Ranch Estate Improvement District in 2002, forming the West Marin Water System.

**Oceana Marin Sewer Service** – By agreement with a private developer, this service area was formed to provide sewer service to area residents commencing in June 1973.

**Novato Recycled Water System** – This enterprise fund was formed by the District in 2007 to account for the operation of the District's recycled water treatment and distribution system.

**B. Basis of Accounting and Measurement Focus**

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the cost of providing water or wastewater disposal to its service area on a continuing basis be financed or recovered primarily through user charges (water sales and sewer service charges), capital grants, and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and sewer service charges, along with water purchases and wastewater disposal, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal value. Management, administration, and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income, and interest expense, result from non-exchange transactions in which the District gives (receives) value without directly receiving (giving) value in exchange.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting**

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

The District has adopted the following GASB pronouncements in the current year:

In June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of Annual Comprehensive Financial Report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for Annual Comprehensive Financial Report sounds like a profoundly objectionable racial slur. This Statement's introduction of the new term is founded on a commitment to promoting inclusiveness.



**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, and deferred inflows and disclosures of contingent assets at the date of the financial statements and the changes in net position during the reporting period.

**2. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

**3. Investments and Investment Policy**

The District has adopted an investment policy directing the District's Auditor-Controller to deposit funds in financial institutions.

Changes in fair value that occur during a 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.

**4. Fair Value Measurements**

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset, as follows:

- **Level 1** – Valuation is based on quoted prices in active markets for identical assets.
- **Level 2** – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- **Level 3** – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of defaults, loss severity, and other assumptions that are internally generated and cannot be observed in the market.

**5. Accounts Receivable**

The District extends credit to customers in the normal course of operations. Management deems all accounts receivable as collectible at year-end. Accordingly, an allowance for doubtful accounts has not been recorded.

**6. Property Taxes**

The County of Marin Assessor's Office assesses all real and personal property within the County each year. The County of Marin Tax Collector's Office bills and collects the District's share of property taxes and assessments. The County of Marin Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

**7. Restricted Assets**

Restricted assets are financial resources generated for a specific purpose such as capital projects or debt service. These assets are for the benefit of a specified purpose and, as such, are legally or contractually restricted by an external third-party agreement.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**8. Prepaid Expenses**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**9. Capital Assets and Leased Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for capitalizing equipment purchases at \$5,000. Donated assets are recorded at estimated cost at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Dam – 100 years
- Transmission and distribution systems – 50 to 150 years
- Treatment plant – 20 to 50 years
- Sewer mains and pumps – 10 to 40 years
- Buildings and storage facilities – 35 to 50 years
- Equipment and vehicles – 5 to 10 years

Leased assets are amortized on a straight-line basis over the life of the lease term.

**10. Deferred Outflows of Resources**

The statements of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets applicable to future periods and, therefore, will *not* be recognized as an outflow of resources (expenditure) until that time. The District has the following items that qualify for reporting in this category:

*Post-Employment Benefits Other Than Pensions (OPEB)*

- Deferred outflow for the net differences between the actual and expected experience which will be amortized over a closed period equal to the average of the expected remaining service lives of all employees that are provided with post-employment benefits.

*Pensions*

- Deferred outflow which is equal to the employer contributions made after the measurement date of the net pension liability. This amount will be amortized-in-full against the net pension liability in the next fiscal year.
- Deferred outflow for the net difference between the actual and expected experience which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with pension.
- Deferred outflow as a result of the net change in proportions of the net pension liability which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with pension.

**11. Compensated Absences**

The District's employees have a vested interest in accrued vacation time. All vacation hours will eventually be either used or paid-off by the District. Employees earn vacation time on a semi-monthly basis. Employees normally earn and use their current vacation time with a small portion being unused each year. As this occurs, the District incurs a future obligation to pay for these unused hours and accrues a liability for such accumulated and unpaid vacation time.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**11. Compensated Absences, continued**

Full-time District employees earn sick leave at a rate of one day per month. District employees may elect to be paid for accumulated and unused sick leave in excess of 90 days, at a rate of one-half of the value of such accumulated amount. The District has accrued a liability for such excess amounts. Employees hired after 10/1/2000 may apply their unused sick leave credit to enhance CalPERS retirement benefits but are not eligible to receive any pay for accrued unused sick leave from the District.

**12. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' 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.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation Dates: June 30, 2020 and 2019
- Measurement Date: June 30, 2021 and 2020
- Measurement Period: July 1, 2020 to June 30, 2021 and July 1, 2019 to June 30, 2020

**13. Deferred Inflows of Resources**

The statements of net position will sometimes report a separate section for deferred inflows of resources. This financial statement element, *deferred inflows of resources*, represents an acquisition of net assets applicable to future periods and, therefore, will *not* be recognized as an inflow of resources (revenue) until that time. The District has the following items that qualify for reporting in this category:

*Post-Employment Benefits Other Than Pensions (OPEB)*

- Deferred inflow for the net change in assumptions which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with post-employment benefits.

*Pensions*

- Deferred outflow for the net difference between the projected and actual earnings on investments of the pension plan's fiduciary net position. This amount is amortized over a five-year period.
- Deferred inflow for the net difference between actual contributions and the proportionate share of employer contribution which will be amortized over a closed period equal to the expected average remaining service lives of all employees that are provided with pension.

**14. Water and Sewer Sales**

Water sales are billed on a bi-monthly cyclical basis. Estimated unbilled water and sewer sales and service charges through June 30<sup>th</sup> have been accrued as of year-end.

**15. Capital Contributions**

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies, or real estate developers desiring services that require capital expenditures or capacity commitment.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position, continued**

**16. Capital and Operating Grants**

When a grant agreement is approved and eligible expenditures are incurred, the amount is recorded as a capital or operating grant receivable on the statements of net position and as capital grant contribution or operating grant revenue, as appropriate, on the statements of revenues, expenses, and changes in net position.

**17. Budgetary Policies**

The District adopts an annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparison of actual revenue and expense with planned revenue and expense for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

**18. Net Position**

The financial statements utilize a net position presentation. Net position is 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** – This component of net position consists of constraints placed on net position use imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted** – This component of net position consists of net position that does not meet the definition of *net investment in capital assets* or *restricted* components of net position.

**19. Reclassification**

The District has reclassified certain prior year information to conform to current year presentations.

**(2) Cash and Investments**

Cash and investments as of June 30 are classified in the accompanying financial statements as follows:

	<b>2022</b>	<b>2021</b>
Cash and cash equivalents	\$ 19,032,327	17,029,287
Restricted – cash and cash equivalents	22,725,885	4,576,289
Total cash and cash equivalents	<u>41,758,212</u>	<u>21,605,576</u>
Restricted – investments	-	2,741,536
Restricted – investments non-current	2,899,976	250,440
Total restricted investments	<u>2,899,976</u>	<u>2,991,976</u>
Total cash and investments	<u>\$ 44,658,188</u>	<u>24,597,552</u>

Cash and investments as of June 30 consist of the following:

	<b>2022</b>	<b>2021</b>
Cash on hand	\$ 350	350
Deposits with financial institutions	705,307	1,324,649
Deposits with County of Marin Treasury	1,038,110	1,054,044
California Local Agency Investment Fund	40,014,445	19,226,533
Investments	<u>2,899,976</u>	<u>2,991,976</u>
Total cash and investments	<u>\$ 44,658,188</u>	<u>24,597,552</u>

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(2) Cash and Investments, continued**

***Investments Authorized by the California Government Code and the District's Investment Policy***

The table below identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage Of Portfolio *	Maximum Investment in One Issuer
State and Local Agency Bonds	5 years	100%	None
U.S. Treasury Obligations	5 years**	100%	None
U.S. Agency Securities	5 years**	100%	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	40%	10%
Non-negotiable Certificates of Deposit	1 year	30%	None
Negotiable Certificates of Deposit	5 years	30%	None
Medium-Term Notes	5 years	30%	None
Repurchase agreements	30 days	100%	None
Money Market Mutual Funds	N/A	20%	10%
California Local Agency Investment Fund (LAIF)	N/A	100%	None
California Asset Management Program (CAMP)	N/A	100%	None

\* Excluding amounts held by bond trustee that are not subject to California Government Code.

\*\* Except when authorized by the District's legislative body in accordance with Government Code Section 53601

***Custodial Credit Risk***

The custodial credit risk for *deposits* is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The custodial credit risk for *investments* is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). In addition, the District's investment policy requires that no more than two-thirds of the District's deposits in a depository to be collateralized by mortgage-backed securities and the remainder to be collateralized by non-mortgage-backed securities. The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of secured public deposits. As of June 30, 2022 and 2021, bank balances are federally insured up to \$250,000. The remaining balance is collateralized in accordance with the Code; however, collateralized securities are not held in the District's name.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(2) Cash and Investments, continued**

***Deposit in California Local Agency Investment Fund***

The District is a voluntary participant in the California Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The fair value factor for LAIF is reported on a quarterly basis. The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on an amortized cost basis.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio matures or comes close to maturity evenly over time as necessary to provide requirements for cash flow and liquidity needed for operations.

As of June 30, 2022, the District's investments are scheduled to mature as follows:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 months or less	13 to 24 months	25-60 months	More than 60 months
Certificates-of-deposit	\$ 2,899,976	-	2,666,396	233,580	-
Total	\$ 2,899,976	-	2,666,396	233,580	-

As of June 30, 2021, the District's investments are scheduled to mature as follows:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 months or less	13 to 24 months	25-60 months	More than 60 months
Certificates-of-deposit	\$ 2,991,976	2,741,536	250,440	-	-
Total	\$ 2,991,976	2,741,536	250,440	-	-

Credit ratings as of June 30, 2022, were as follows:

Investment Type	Amount	Minimum Legal Rating	Exempt From Disclosure	Ratings AA+ to AA-
Certificates-of-deposit	\$ 2,899,976	N/A	2,899,976	-
Total	\$ 2,899,976		2,899,976	-

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(2) Cash and Investments, continued**

Credit ratings as of June 30, 2021, were as follows:

<b>Investment Type</b>	<b>Amount</b>	<b>Minimum Legal Rating</b>	<b>Exempt From Disclosure</b>	<b>Ratings AA+ to AA-</b>
Certificates-of-deposit	\$ 2,991,976	N/A	2,991,976	-
Total	\$ 2,991,976		2,991,976	-

***Fair Value Measurements***

Assets measured at fair value on a recurring basis, based on their fair value hierarchy at June 30, 2022, are as follows:

<b>Investment Type</b>	<b>Total</b>	<b>Fair Value Measurements Using</b>		
		<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Certificates-of-deposit	\$ 2,899,976	-	2,899,976	-
Total investments measured at fair value	\$ 2,899,976	-	2,899,976	-

Assets measured at fair value on a recurring basis, based on their fair value hierarchy at June 30, 2021, are as follows:

<b>Investment Type</b>	<b>Total</b>	<b>Fair Value Measurements Using</b>		
		<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
Certificates-of-deposit	\$ 2,991,976	-	2,991,976	-
Total investments measured at fair value	\$ 2,991,976	-	2,991,976	-

Inputs and valuations methods used for each of the District's investment classes are as follows:

- U.S. Treasury securities – The fair value U.S. Treasury securities is generally based on quoted market prices in active markets (Level 1).
- Certificates-of-deposit – The fair value of certificate-of-deposit is generally determined using a market-based model in which valuation consideration is given to yield or price of comparable securities, coupon rate, maturity, credit quality, and dealer-provided prices (Level 2).

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(3) Leases Receivable**

Changes in leases receivable for 2022 were as follows:

	<u>Restated Balance 2021</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2022</u>	<u>Current Portion</u>	<u>Long-term Portion</u>	<u>Deferred Inflows</u>
Leases receivable:							
<i>Novato Water</i>							
Indian Valley Golf Course	\$ 129,455	-	(8,792)	120,663	9,986	110,677	(110,057)
Tower development	299,235	-	(11,457)	287,778	12,437	275,341	(271,040)
Subtotal leases Novato	428,690	-	(20,249)	408,441	22,423	386,018	(381,097)
<i>West Marin Water</i>							
Horizon Cable TV Inc.	27,233	-	(4,781)	22,452	5,099	17,353	(21,140)
Total leases receivable	\$ 455,923	-	(25,030)	430,893	27,522	403,371	(402,237)

Changes in leases receivable for 2021 were as follows:

	<u>Restated Balance 2020</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Restated Balance 2021</u>	<u>Current Portion</u>	<u>Long-term Portion</u>	<u>Deferred Inflows</u>
Leases receivable:							
<i>Novato Water</i>							
Indian Valley Golf Course	\$ 137,572	-	(8,117)	129,455	8,792	120,663	(123,815)
Tower development	309,761	-	(10,526)	299,235	11,457	287,778	(290,401)
Subtotal leases Novato	447,333	-	(18,643)	428,690	20,249	408,441	(414,216)
<i>West Marin Water</i>							
Horizon Cable TV Inc.	-	31,711	(4,478)	27,233	4,781	22,452	(26,426)
Total lease receivables	\$ 447,333	31,711	(23,121)	455,923	25,030	430,893	(440,642)

***Indian Valley Golf Course***

On July 20, 1988, the District entered into a lease agreement with Indian Valley Golf Course (Indian Valley), whereby Indian Valley has agreed to pay the District monthly for approximately 208.86 acres of watershed area adjoining Stafford Lake for the purpose of maintaining and operating a golf course. The terms of the agreement require Indian Valley to pay the District in monthly installments through June 2030. Monthly installments are adjusted annually based on the cost-of-living index calculated each fiscal year.

Following the guidelines of *GASB Statement No. 87*, the District recorded a lease receivable and a deferred inflow at present value using a discount rate of 3.11%. The deferred inflow is amortized on a straight-line basis over the term of the lease. As of June 30, 2022 and 2021, deferred inflows were reported at \$110,057 and \$123,814, respectively.

Future payments to be received and deferred inflows as of June 30, 2022, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Deferred Inflows</u>
2023	\$ 9,986	3,610	13,596	\$ (13,757)
2024	11,156	3,284	14,440	(13,757)
2025	12,504	2,918	15,422	(13,757)
2026	13,963	2,508	16,471	(13,757)
2027	15,539	2,052	17,591	(13,757)
2028-2030	57,515	2,883	60,398	(41,272)
Total	120,663	17,255	137,918	\$ (110,057)
Current	(9,986)			
Non-current	\$ 110,677			



**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(3) Leases Receivable, continued**

***Tower Development***

On August 1, 2010, the District entered into a lease agreement with Verizon Wireless and Tower Development Corporation (Tower Development), whereby Tower Development has agreed to pay the District for providing for construction of a wireless communications antenna. The terms of the agreement require Tower Development to pay the District in annual installments through November 2025 and is adjusted annually by 3.00%.

Following the guidelines of *GASB Statement No. 87*, the District recorded a lease receivable and a deferred inflow at present value using a discount rate of 3.11%. The deferred inflow is amortized on a straight-line basis over the term of the lease. As of June 30, 2022 and 2021, deferred inflows were reported at \$271,040 and \$290,401, respectively.

Future payments to be received and deferred inflows as of June 30, 2022, are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Deferred Inflows</b>
2023	\$	12,437	8,950	21,387	\$ (19,360)
2024		13,465	8,563	22,028	(19,360)
2025		14,545	8,144	22,689	(19,360)
2026		15,677	7,692	23,369	(19,360)
2027		16,866	7,204	24,070	(19,360)
2028-2032		104,278	27,350	131,628	(96,800)
2033-2036		110,510	8,818	119,328	(77,440)
Total		287,778	76,721	364,499	\$ (271,040)
Current		(12,437)			
Non-current	\$	275,341			

***Horizon Cable***

On November 1, 2020, the District entered into a lease agreement with Horizon Cable TV Inc. (Horizon Cable), whereby Horizon Cable has agreed to pay the District for the purpose of operating, maintaining, and replacing facilities for off-air television signal receiving at the District's water tank site number four. The terms of the agreement require Horizon Cable to pay the District in annual installments through October 2026 and is adjusted annually by 3.00%.

Following the guidelines of *GASB Statement No. 87*, the District recorded a lease receivable and a deferred inflow at present value using a discount rate of 3.11%. The deferred inflow is amortized on a straight-line basis over the term of the lease. As of June 30, 2022 and 2021, deferred inflows were reported at \$21,140 and \$26,425, respectively.

Future payments to be received and deferred inflows as of June 30, 2022, are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Deferred Inflows</b>
2023	\$	5,099	698	5,797	\$ (5,285)
2024		5,431	540	5,971	(5,285)
2025		5,779	371	6,150	(5,285)
2026		6,143	191	6,334	(5,285)
Total		22,452	1,800	24,252	\$ (21,140)
Current		(5,099)			
Non-current	\$	17,353			

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(4) Note and Loan Receivable**

Changes in note and loan receivable for 2022 were as follows:

	Balance 2021	Additions	Principal Payments	Balance 2022	Current Portion	Long-term Portion
Note receivable:						
Marin Country Club	\$ 1,136,458	-	(37,646)	1,098,812	38,024	1,060,788
Total notes receivable	1,136,458	-	(37,646)	1,098,812	38,024	1,060,788
Loan receivable:						
Marin Municipal Water District	2,079,140	-	(148,902)	1,930,238	152,942	1,777,296
Total loans receivable	2,079,140	-	(148,902)	1,930,238	152,942	1,777,296
Total notes and loans receivable \$	3,215,598	-	(186,548)	3,029,050	190,966	2,838,084

Changes in notes and loan receivable for 2021 were as follows:

	Balance 2020	Additions	Principal Payments	Balance 2021	Current Portion	Long-term Portion
Note receivable:						
Marin Country Club	\$ 1,173,729	-	(37,271)	1,136,458	37,646	1,098,812
Total notes receivable	1,173,729	-	(37,271)	1,136,458	37,646	1,098,812
Loan receivable:						
Marin Municipal Water District	2,224,108	-	(144,968)	2,079,140	148,902	1,930,238
Total loans receivable	2,224,108	-	(144,968)	2,079,140	148,902	1,930,238
Total notes and loans receivable \$	3,397,837	-	(182,239)	3,215,598	186,548	3,029,050

**Marin Country Club**

On June 10, 2015, the District entered into a contractual agreement with the Marin Country Club (Country Club), whereby the Country Club agreed to reimburse the District for construction costs incurred for a new recycled water facility in-lieu of connection fees. The Country Club is the primary customer of the Central Service Area pipeline and the receivable from this agreement contributes significantly to the related District debt (see note 8 for further information). The terms of the agreement require the Country Club to reimburse the District in bi-monthly installments through November 2047, and bear an interest rate of 1.00%.

Future payments to be received under the agreement as of June 30, 2022, are as follows:

Fiscal Year	Principal	Interest	Total
2023	\$ 38,024	10,830	48,854
2024	38,406	10,448	48,854
2025	38,791	10,063	48,854
2026	39,181	9,673	48,854
2027	39,574	9,280	48,854
2028-2032	203,912	40,356	244,268
2033-2037	214,358	29,910	244,268
2038-2042	225,339	18,930	244,269
2043-2047	236,882	7,386	244,268
2048	24,345	81	24,426
Total	1,098,812	146,957	1,245,769
Current	(38,024)		
Non-current	\$ 1,060,788		

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(4) Note and Loan Receivable, continued**

***Marin Municipal Water District – Interconnection Agreement AEEP***

In February 2019, the District entered into an agreement with Marin Municipal Water District (MMWD) for MMWD to fund a portion of the cost to replace 24,000 feet of the District's aqueduct (Aqueduct Energy Efficiency Project). MMWD uses the District's aqueduct to take water delivery from the Sonoma County Water Agency. On an annual basis, MMWD utilizes 51% of water flowing through the aqueduct. MMWD benefits from the continued use of the aqueduct through 2040 in exchange for funding a portion of the cost. The District received an initial payment of \$480,000 and financed the remaining \$3,142,883. The loan bears an interest rate of 2.71% and matures on July 2032. Principal and interest payments of \$205,320 are due annually on July 1.

Future payments to be received under the agreement as of June 30, 2022, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 152,942	52,378	205,320
2024	157,092	48,228	205,320
2025	161,355	43,965	205,320
2026	165,734	39,586	205,320
2027	170,231	35,089	205,320
2028-2032	923,002	103,598	1,026,600
2033	199,882	5,438	205,320
Total	1,930,238	328,282	2,258,520
Current	(152,942)		
Non-current	\$ 1,777,296		

**(5) Notes Receivable – Employee Housing Assistance Loans**

The District's Employer Assisted Housing Program (Program) allows up to \$300,000 to be loaned to an employee for a period of up to 15 years for the purchase of a home within the District's service area. This allows an employee to respond rapidly to customer calls or emergencies affecting the operation of the District. Repayment is due upon sale of the employee's residence, termination of employment, or other events as described in the Program documents. Interest earned on the loan is based on the amount of interest foregone using the District's investment portfolio yield.

The following schedule lists the loans for employee housing assistance and their corresponding origination dates as of June 30, 2022 and 2021:

<u>Origination</u>	<u>2022</u>	<u>2021</u>
March 2015	\$ 250,000	250,000
June 2018	-	275,000
Total	\$ 250,000	525,000

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(6) Interfund Loan**

In 2022, the District entered into an interfund loan agreement between the Novato Water system and West Marin Water system for \$1,000,000 with an interest rate of 2.75% per annum. The proceeds from the loan were used for the purpose of covering construction in progress projects and expense deficits. Principal and interest payments on the loan are due annually beginning July 1, 2023 and maturing in 2033. See the Combining Schedule of Net Position on page 68.

Annual debt service requirements for the loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	-	-
2024	88,253	27,467	115,720
2025	90,677	25,043	115,720
2026	93,168	22,553	115,721
2027	95,727	19,993	115,720
2028-2032	519,549	59,053	578,602
2033	112,626	3,094	115,720
Total	1,000,000	157,203	1,157,203
Current	-		
Non-current	\$ 1,000,000		

**(7) Transfer**

In 2022, the Novato Water system transferred \$743,438 to the Novato Recycled system to assist the Novato Recycled system's operations.

In 2021, the Novato Water system transferred \$890,074 to the Novato Recycled system to assist the Novato Recycled system's operations.

**(8) Capital Assets**

***Construction-In-Progress***

The District has been involved in various construction projects throughout the year. The balance of the various construction projects that comprise construction-in-progress at June 30 are as follows:

	<u>2022</u>	<u>2021</u>
Developer construction – Novato Water	\$ 1,659,492	1,362,797
Other construction – Novato Water	4,613,699	2,520,374
Other construction – Novato Recycled	89,594	470,660
Other construction – West Marin Water	1,835,126	2,768,124
Other construction – Oceana Marin Sewer	322,661	281,812
Total construction-in-progress	\$ 8,520,572	7,403,767

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(8) Capital Assets, continued**

The change in capital assets for 2022 are as follows:

	<b>Balance 2021</b>	<b>Additions/ Transfers</b>	<b>Deletions/ Transfers</b>	<b>Balance 2022</b>
Non-depreciable assets:				
Land and land rights	\$ 1,473,091	20,000	-	1,493,091
Construction-in-progress	7,403,767	4,601,625	(3,484,820)	8,520,572
Total non-depreciable assets	8,876,858	4,621,625	(3,484,820)	10,013,663
Depreciable assets:				
Distribution system	108,484,791	1,440,462	-	109,925,253
Treatment plant	22,750,232	262,731	-	23,012,963
Storage facilities	24,593,098	1,581,660	-	26,174,758
Transmission system	29,405,627	97,500	-	29,503,127
Source facilities	5,675,845	-	-	5,675,845
Sewer facilities	1,258,111	9,489	-	1,267,600
Structures and improvements	2,119,365	-	-	2,119,365
Other plant and equipment	3,929,099	259,616	(77,367)	4,111,348
Structure leases	-	587,691	-	587,691
Equipment leases	357,492	122,997	(26,289)	454,200
Total depreciable assets	198,573,660	4,362,146	(103,656)	202,832,150
Accumulated depreciation:				
Distribution system	(35,970,010)	(1,966,348)	-	(37,936,358)
Treatment plant	(11,087,726)	(732,544)	-	(11,820,270)
Storage facilities	(8,435,483)	(502,637)	-	(8,938,120)
Transmission system	(4,729,591)	(254,255)	-	(4,983,846)
Source facilities	(2,510,615)	(107,411)	-	(2,618,026)
Sewer facilities	(713,946)	(29,558)	-	(743,504)
Structures and improvements	(1,440,083)	(52,587)	-	(1,492,670)
Other plant and equipment	(3,130,061)	(225,227)	77,367	(3,277,921)
Structure leases	-	(81,669)	-	(81,669)
Equipment leases	(91,071)	(71,001)	12,458	(149,614)
Total accumulated depreciation	(68,108,586)	(4,023,237)	89,825	(72,041,998)
Total depreciable assets, net	130,465,074	338,909	(13,831)	130,790,152
Total capital assets, net	\$ 139,341,932	4,960,534	(3,498,651)	140,803,815

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(8) Capital Assets, continued**

The change in capital assets for 2021 are as follows:

	<u>Balance 2020</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land and land rights	\$ 1,473,091	-	-	1,473,091
Construction-in-progress	4,969,536	4,388,484	(1,954,253)	7,403,767
Total non-depreciable assets	<u>6,442,627</u>	<u>4,388,484</u>	<u>(1,954,253)</u>	<u>8,876,858</u>
Depreciable assets:				
Distribution system	106,970,601	1,514,190	-	108,484,791
Treatment plant	22,604,626	145,606	-	22,750,232
Storage facilities	24,593,098	-	-	24,593,098
Transmission system	29,405,627	-	-	29,405,627
Source facilities	5,675,845	-	-	5,675,845
Sewer facilities	1,258,111	-	-	1,258,111
Structures and improvements	2,119,365	-	-	2,119,365
Other plant and equipment	3,826,683	102,416	-	3,929,099
Equipment leases	-	357,492	-	357,492
Total depreciable assets	<u>196,453,956</u>	<u>2,119,704</u>	<u>-</u>	<u>198,573,660</u>
Accumulated depreciation:				
Distribution system	(33,999,131)	(1,970,879)	-	(35,970,010)
Treatment plant	(10,357,459)	(730,267)	-	(11,087,726)
Storage facilities	(7,933,535)	(501,948)	-	(8,435,483)
Transmission system	(4,475,335)	(254,256)	-	(4,729,591)
Source facilities	(2,403,204)	(107,411)	-	(2,510,615)
Sewer facilities	(686,563)	(27,383)	-	(713,946)
Structures and improvements	(1,386,554)	(53,529)	-	(1,440,083)
Other plant and equipment	(2,979,709)	(150,352)	-	(3,130,061)
Equipment leases	-	(91,071)	-	(91,071)
Total accumulated depreciation	<u>(64,221,490)</u>	<u>(3,887,096)</u>	<u>-</u>	<u>(68,108,586)</u>
Total depreciable assets, net	<u>132,232,466</u>	<u>(1,767,392)</u>	<u>-</u>	<u>130,465,074</u>
Total capital assets, net	<u>\$ 138,675,093</u>	<u>2,621,092</u>	<u>(1,954,253)</u>	<u>139,341,932</u>

**(9) Compensated Absences**

The change in compensated absences for 2022 was as follows:

	<u>Balance 2021</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2022</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$	799,912	1,004,544	(1,067,297)	737,159	184,290	552,869

The change in compensated absences for 2021 was as follows:

	<u>Balance 2020</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2021</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$	704,953	1,097,385	(1,002,426)	799,912	199,978	599,934

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt**

The change in long-term debt for 2022 was as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2022</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
Long-term debt:						
Leases payable:						
Enterprise vehicle lease	\$ 268,052	122,998	(98,518)	292,532	91,150	201,382
100 Wood Hollow structure lease	-	420,347	(41,670)	378,677	334,705	43,972
Buck Institute structure lease	-	167,344	(38,487)	128,857	105,988	22,869
Total leases payable	<u>268,052</u>	<u>710,689</u>	<u>(178,675)</u>	<u>800,066</u>	<u>531,843</u>	<u>268,223</u>
Loans payable:						
<i>Novato Water</i>						
2005 DWR loan	7,564,614	-	(868,840)	6,695,774	442,223	6,253,551
2011 B of M loan	4,191,237	-	(344,179)	3,847,058	356,125	3,490,933
2018 JP Morgan Chase Loan	3,830,000	-	(275,000)	3,555,000	280,000	3,275,000
2022 Webster Bank loan	-	20,000,000	-	20,000,000	879,669	19,120,331
<i>Novato Recycled</i>						
2005 SWRCB loan	1,510,788	-	(237,108)	1,273,680	242,799	1,030,881
2011-2012 SWRCB loans	6,300,389	-	(464,682)	5,835,707	475,745	5,359,962
2016 SWRCB Loan	6,497,101	-	(210,802)	6,286,299	212,910	6,073,389
<i>West Marin Water</i>						
2011 B of M loan	<u>615,227</u>	<u>-</u>	<u>(50,521)</u>	<u>564,706</u>	<u>52,276</u>	<u>512,430</u>
Total loans payable	<u>30,509,356</u>	<u>20,000,000</u>	<u>(2,451,132)</u>	<u>48,058,224</u>	<u>2,941,747</u>	<u>45,116,477</u>
Total long-term debt	<u>\$ 30,777,408</u>	<u>20,710,689</u>	<u>(2,629,807)</u>	<u>48,858,290</u>	<u>3,473,590</u>	<u>45,384,700</u>

The change in long-term debt for 2021 was as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Principal Payments</u>	<u>Balance 2021</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
Long-term debt:						
Leases payable:						
Enterprise vehicle lease	\$ 263,002	63,438	(58,388)	268,052	71,321	196,731
Total leases payable	<u>263,002</u>	<u>63,438</u>	<u>(58,388)</u>	<u>268,052</u>	<u>71,321</u>	<u>196,731</u>
Loans payable:						
<i>Novato Water</i>						
2005 DWR loan	8,413,055	-	(848,441)	7,564,614	431,840	7,132,774
2011 B of M loan	4,523,871	-	(332,634)	4,191,237	344,179	3,847,058
2018 JP Morgan Chase Loan	4,100,000	-	(270,000)	3,830,000	275,000	3,555,000
<i>Novato Recycled</i>						
2005 SWRCB loan	1,742,339	-	(231,551)	1,510,788	237,108	1,273,680
2011-2012 SWRCB loans	6,754,264	-	(453,875)	6,300,389	464,681	5,835,708
2016 SWRCB Loan	6,705,816	-	(208,715)	6,497,101	210,802	6,286,299
<i>West Marin Water</i>						
2011 B of M loan	<u>664,054</u>	<u>-</u>	<u>(48,827)</u>	<u>615,227</u>	<u>50,522</u>	<u>564,705</u>
Total loans payable	<u>32,903,399</u>	<u>-</u>	<u>(2,394,043)</u>	<u>30,509,356</u>	<u>2,014,132</u>	<u>28,495,224</u>
Total long-term debt	<u>\$ 33,166,401</u>	<u>63,438</u>	<u>(2,452,431)</u>	<u>30,777,408</u>	<u>2,085,453</u>	<u>28,691,955</u>

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt, continued**

***Enterprise Vehicle Lease***

In May 2019, the District entered into an agreement with Enterprise Fleet Management Trust (Enterprise) to lease vehicles from time to time, commencing on the delivery date of each vehicle. As of June 30, 2022, the District maintains leases for 15 vehicles with delivery dates from June 2019 through January 2022. Each vehicle has a term of 60 months with principal and interest due monthly through 2026.

Following the guidelines set forth by *GASB Statement No. 87*, the District has recorded a right-to-use asset and a lease payable at present value with interest rates ranging from -0.03% to -0.21%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	91,150	1,144	92,294
2024		91,380	567	91,947
2025		65,300	99	65,399
2026		36,823	2	36,825
2027		7,879	4	7,883
Total		292,532	1,816	294,348
Current		(91,150)		
Non-current	\$	201,382		

***100 Wood Hollow Structure Lease***

In March 2022, the District entered into an agreement with 100 Wood Hollow Drive Owner LLC to rent 10,289 square feet of building space for the purpose of providing a temporary location for the District's headquarters operations for the duration of the District's headquarters remodeling project. Terms of the agreement commence on May 15, 2022, for a period of 15 months, with base rent due monthly at \$28,295 per month, for months 1-12 and \$29,735 for months 13-15.

Following the guidelines set forth by *GASB Statement No. 87*, the District has recorded a right-to-use asset and a lease payable at present value with an implicit rate of 3.11%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	334,705	7,062	341,767
2024		43,972	151	44,123
Total		378,677	7,213	385,890
Current		(334,705)		
Non-current	\$	43,972		



**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt, continued**

***Buck Institute Structure Lease***

In February 2022, the District entered into an agreement with The Buck Institute for Research on Aging to rent laboratory facility space for purposes of conducting water quality testing for the duration of the District's headquarters remodeling project. Terms of the agreement commence on February 16, 2022, for a period of 19 months with base rent due quarterly at \$8,964 per month for months 1-12 and \$9,233 for months 13-19.

Following the guidelines set forth by *GASB Statement No. 87*, the District has recorded a right-to-use asset and a lease payable at present value with an implicit rate of 3.11%. The right-to-use asset is amortized on a straight-line basis over the term of the lease.

Annual lease payments are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	105,988	2,790	108,778
2024		22,869	213	23,082
Total		128,857	3,003	131,860
Current		(105,988)		
Non-current	\$	22,869		

***2005 DWR Loan – Novato Water segment***

In 2005, the District entered into an agreement with the California Department of Water Resources (DWR) for a loan in an amount not-to-exceed \$16,528,850 with an interest rate of 2.39% per annum. The proceeds from the loan were used for the reconstruction of the Stafford Water Treatment Plant. Principal and interest payments on the loan are due semi-annually on January 1<sup>st</sup> and July 1<sup>st</sup> and matures in 2030.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	442,223	80,014	522,237
2024		900,362	144,112	1,044,474
2025		922,010	122,465	1,044,475
2026		944,177	100,297	1,044,474
2027		966,878	77,597	1,044,475
2028-2030		2,520,124	91,062	2,611,186
Total		6,695,774	615,547	7,311,321
Current		(442,223)		
Non-current	\$	6,253,551		

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt, continued**

**2005 SWRCB Loan – Novato Recycled Water segment**

In 2005, the District entered into an agreement with the California State Water Resources Control Board (SWRCB) for a loan in an amount of \$4,302,560 with an interest rate of 2.40% per annum. The proceeds from the loan were used to construct the Deer Island Recycled Water Facility. Principal and interest are payable annually on June 19<sup>th</sup> and matures in 2027.

As noted in note 3, the District entered into a contractual agreement with Stone Tree Golf Course whereby Stone Tree Golf Course agreed to reimburse the District for construction costs incurred for the new recycled water facility in-lieu of connection fees. As the major customer of the recycled water facility, Stone Tree Golf Course contributed a significant amount towards the District's repayment of this loan.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 242,799	30,569	273,368
2024	248,626	24,741	273,367
2025	254,593	18,774	273,367
2026	260,703	12,664	273,367
2027	266,959	6,407	273,366
Total	1,273,680	93,155	1,366,835
Current	(242,799)		
Non-current	\$ 1,030,881		

**2011-2012 SWRCB Loans – Novato Recycled Water segment – North and South Service Areas**

In 2011, the District entered into an agreement with the California State Water Resources Control Board (SWRCB) for a loan in an amount not-to-exceed \$4,364,335 with an interest rate of 2.60% per annum. The proceeds from the loan were used to construct the Recycled Water Expansion project – North Service Area. As of June 30, 2013, the loan totaled \$4,375,605 consisting of eligible reimbursement cost of \$4,364,335 and capitalized interest charges of \$11,270. Principal and interest payments of \$281,892 are payable annually and matures in 2033.

In 2012, the District entered into an agreement with the California State Water Resources Control Board (SWRCB) for a loan in an amount not-to-exceed \$5,480,740 with an interest rate of 2.20% per annum. The proceeds from the loan were used to construct the Recycled Water Expansion project – South Service Area. Principal and interest payments of \$332,407 are payable annually and matures in 2034.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 475,745	138,554	614,299
2024	487,075	127,224	614,299
2025	498,676	115,623	614,299
2026	510,556	103,743	614,299
2027	522,720	91,579	614,299
2028-2032	2,806,534	264,960	3,071,494
2033-2034	534,401	14,367	548,768
Total	5,835,707	856,050	6,691,757
Current	(475,745)		
Non-current	\$ 5,359,962		

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt, continued**

**2011 Bank of Marin Loan – Novato Water and West Marin Water Segments**

In October 2013, the District entered into a loan agreement with the Bank of Marin for a 20-year \$8.0 million construction loan with an interest rate of 3.42% per annum. The proceeds of the loan were used for the North Marin Aqueduct Energy Efficiency Project and West Marin water improvements. Principal and interest payments of \$46,067 are payable monthly on the 27<sup>th</sup> day of each month and matures in September 2031.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	408,401	144,400	552,801
2024		422,223	130,577	552,800
2025		437,229	115,571	552,800
2026		452,405	100,395	552,800
2027		468,107	84,693	552,800
2028-2032		2,223,399	172,068	2,395,467
Total		4,411,764	747,704	5,159,468
Current		(408,401)		
Non-current	\$	4,003,363		

**2016 SWRCB Loan – Novato Recycled Water segment – Central Service Area**

In 2016, the District entered into an agreement with the California State Water Resources Control Board (SWRCB) for an amount not-to-exceed \$10,450,708. The amount consists of a 30-year loan totaling \$7,130,503 with an interest rate of 1.00% per annum and capital grant totaling \$3,320,205. The proceeds of the loan were used to construct the Recycled Water Expansion project – Central Service Area. Principal and interest are payable annually on December 31<sup>st</sup> and matures in 2048.

As noted in note 3, the District entered into a contractual agreement with the Marin Country Club whereby the Country Club agreed to reimburse the District for construction costs incurred for the new recycled water pipeline in-lieu of connection fees. As the primary customer of the Central Service Area pipeline, the Country Club contributes a significant amount towards the District's repayment of this loan.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$	212,910	62,863	275,773
2024		215,039	60,734	275,773
2025		217,189	58,584	275,773
2026		219,361	56,412	275,773
2027		221,555	54,218	275,773
2028-2032		1,141,454	237,410	1,378,864
2033-2037		1,199,680	179,185	1,378,865
2038-2042		1,003,657	99,434	1,103,091
2043-2047		1,582,411	72,226	1,654,637
2048		273,043	2,730	275,773
Total		6,286,299	883,796	7,170,095
Current		(212,910)		
Non-current	\$	6,073,389		

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(10) Long-term Debt, continued**

**2018 JP Morgan Chase Loan**

In 2018, the District entered into an agreement with JP Morgan Chase Bank for a loan in an amount of \$4,600,000 with an interest rate of 2.69% per annum. The proceeds of the loan were used to finance the acquisition and construction of the automated meter information system throughout the District's Novato service area. Principal and interest payments on the loan are due semi-annually on September 1<sup>st</sup> and March 1<sup>st</sup> and matures in 2033.

Annual debt service requirements for the loan are as follows:

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 280,000	95,630	375,630
2024	290,000	88,098	378,098
2025	300,000	80,297	380,297
2026	305,000	72,227	377,227
2027	315,000	64,022	379,022
2028-2032	1,700,000	188,973	1,888,973
2033	365,000	9,819	374,819
Total	3,555,000	599,066	4,154,066
Current	(280,000)		
Non-current	\$ 3,275,000		

**2022 Webster Bank Loan**

In May 2022, the District entered into an agreement with Webster Bank, N.A. for a loan in an amount of \$20,000,000 with an interest rate of 3.11% per annum. The proceeds of the loan were used to finance the improvements to its system, consisting of the District's headquarters building upgrade and expansion project, and other capital projects. Principal and interest payments on the loan are due semi-annually on September 1<sup>st</sup> and March 1<sup>st</sup> and matures in 2042.

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2023	\$ 879,669	468,228	1,347,897
2024	753,254	594,642	1,347,896
2025	776,681	571,216	1,347,897
2026	800,835	547,061	1,347,896
2027	825,741	522,155	1,347,896
2028-2032	4,530,266	2,209,218	6,739,484
2033-2037	5,279,923	1,459,560	6,739,483
2038-2042	6,153,631	585,851	6,739,482
Total	20,000,000	6,957,931	26,957,931
Current	(879,669)		
Non-current	\$ 19,120,331		

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(11) Other Post-employment Benefits (OPEB) Plan**

**General Information about the OPEB Plan**

*Plan description* – The District's defined benefit OPEB plan (Plan) provides OPEB for all permanent full-time employees. The Plan is a single-employer defined benefit OPEB plan administered by the District. The District's Board of Directors has the authority to establish and amend the benefit terms and financing requirements of the Plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

*Benefits provided* – The District offers other post-employment medical benefits to retired employees who satisfy the eligibility rules. Spouses and surviving spouses are also eligible to receive benefits.

The District contributes up to \$319.22 to PEMHCA on behalf of each retiree eligible for PEMHCA. The District makes supplemental contributions towards certain retirees' PEMHCA premiums if the retiree has attained age 55 and has completed at least 12 years of service with the District at the time of retirement. For employees hired on or after October 1, 2018, the retiree must be at least age 55 at the date of retirement with a minimum of 20 years of full-time equivalent service.

The District's contribution varies by group and retirement date, as follows:

(1) Retiring on or after January 1, 2013, all groups: Up to 85% of the Kaiser 2-party rate each year, offset by the District's basic contribution of \$319.22/month to PEMHCA. If there is no covered spouse, or once the spouse has attained age 65, this changes to 85% of the Kaiser 1-party rate. The supplement ends upon the retiree's attainment of age 65\*.

(2) Retiring on or after June 1, 2005, but before January 1, 2013, all groups: Up to 90% of the Kaiser 2-party rate each year, offset by the District's basic contribution of \$319.22/month to PEMHCA. If there is no covered spouse, or once the spouse has attained age 65, this changes to 90% of the Kaiser 1-party rate. The supplement ends upon the retiree's attainment of age 65\*.

(3) Retiring before June 1, 2005:

- *Represented* – Up to 100% of the Kaiser 2-party rate (or 1-party rate if single or if spouse has attained age 65) until retiree's age 65; after age 65, the dollar amount is capped at a flat \$409.91/month. All amounts are offset by the District's basic \$319.22/month to PEMHCA.
- *Unrepresented* – Up to 90% of the Kaiser 2-party rate (or 1-party rate if single or if spouse has attained age 65) until retiree's age 65; after age 65, the dollar amount is capped at a flat \$364.87/month. All amounts are offset by the District's basic \$319.22/month to PEMHCA.
- Coverage terminates for the spouse when the spouse becomes eligible for Medicare, or for both the retiree and spouse when the retiree becomes eligible for Medicare.

\* If a retiree covered under the medical plan dies before age 65, his/her spouse may continue District-paid group health coverage until age 65 if ineligible for other health insurance coverage, i.e., through employment or remarriage.

*Employees covered by benefit terms* – At June 30, the following employees were covered by the benefit terms:

	<u>2022</u>	<u>2021</u>
Inactive employees or beneficiaries currently receiving benefit payments	38	38
Inactive employees entitled to but not receiving benefit payments	-	-
Active employees	<u>53</u>	<u>53</u>
	<u>91</u>	<u>91</u>

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(11) Other Post-employment Benefits (OPEB) Plan, continued**

***General Information about the OPEB Plan, continued***

*Contributions* – The Plan and its contribution requirements for eligible retired employees of the District are established and may be amended by the Board of Directors. The District pays a portion of the cost of health insurance for retirees under any group plan offered by CalPERS, subject to certain restrictions as determined by the District. The annual contribution is based on the actuarially determined contribution. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of *GASB Statement No. 75*.

***Total OPEB Liability***

The District's total OPEB liability of \$4,343,600 and \$4,938,031 was measured as of June 30, 2022 and 2021, respectively, and was determined by an actuarial valuation as of July 1, 2021 and 2019, respectively.

*Actuarial assumptions and other inputs* – The total OPEB liability measured based on the July 1, 2021 and 2019 actuarial valuations, respectively, were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2022: 2.75 percent 2021: 3.00 percent
Salary increases	3.00 percent, average, including inflation
Discount rate	2022: 3.69 percent 2021: 1.92 percent
Healthcare cost trend rates	2022: 5.00 percent for 2022, increasing 0.10 percent per year to an ultimate rate of 5.20 percent for 2030 and later years 2021: 5.80 percent for 2021, decreasing 0.10 percent per year to an ultimate rate of 5.00 percent for 2029 and later years

As of and for the years ended June 30, 2022 and 2021, the discount rates were based on the Fidelity GO AA 20-Years Municipal Index of 3.69% and 1.92%, respectively.

As of and for the year ended June 30, 2022, pre-retirement mortality rates were based on the CalPERS Experience Study (2000-2019).

As of and for the year ended June 30, 2021, pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Actuarial assumptions used in the July 1, 2021 and 2019 valuations were based on a review of plan experience during the periods July 1, 2019 to June 30, 2022 and July 1, 2017 to June 30, 2019, respectively.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(11) Other Post-employment Benefits (OPEB) Plan, continued**

***Changes in the Total OPEB Liability***

	<b>Total OPEB Liability 2022</b>	<b>Total OPEB Liability 2021</b>
Balance at beginning of year	\$ 4,938,031	4,658,025
Changes for the year:		
Service cost	189,098	166,020
Interest	101,213	115,047
Difference between expected and actual experience	138,698	-
Changes in assumptions or other inputs	(758,672)	256,981
Benefit payments	(264,768)	(258,042)
Net change	(594,431)	280,006
Balance at end of year	\$ 4,343,600	4,938,031

There were no changes in benefit terms.

Changes of assumptions and other inputs reflect a change in the discount rate from 1.92% in 2021 to 3.69% in 2022.

*Sensitivity of the total OPEB liability to changes in the discount rate* – The following presents the total OPEB liability of the District as of June 30, 2022, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<b>Discount Rate - 1% (2.69%)</b>	<b>Current Discount Rate (3.69%)</b>	<b>Discount Rate + 1% (4.69%)</b>
District's total OPEB liability	\$ 4,816,874	4,343,600	3,941,634

The following presents the total OPEB liability of the District as of June 30, 2021, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	<b>Discount Rate - 1% (0.92%)</b>	<b>Current Discount Rate (1.92%)</b>	<b>Discount Rate + 1% (2.92%)</b>
District's total OPEB liability	\$ 5,486,320	4,938,031	4,470,353

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(11) Other Post-employment Benefits (OPEB) Plan, continued**

***Changes in the Total OPEB Liability, continued***

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* – The following presents the total OPEB liability of the District as of June 30, 2022, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<b>1% Decrease (4.00% increasing to 4.20%)</b>	<b>Healthcare Cost Trend Rates (5.00% increasing to 5.20%)</b>	<b>1% Increase (6.00% increasing to 6.20%)</b>
District's total OPEB liability	\$ 4,105,386	4,343,600	4,628,009

The following presents the total OPEB liability of the District as of June 30, 2021, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<b>1% Decrease (4.80% decreasing to 4.00%)</b>	<b>Healthcare Cost Trend Rates (5.80% decreasing to 5.00%)</b>	<b>1% Increase (6.80% decreasing to 6.00%)</b>
District's total OPEB liability	\$ 4,670,501	4,938,031	5,259,051

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

For the year ended June 30, 2022 and 2021, the District recognized OPEB expense of \$11,842 and \$372,446, respectively. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources at June 30:

	<b>2022</b>		<b>2021</b>	
<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in assumptions	\$ -	(249,134)	489,891	-
Differences between actual and expected experience	28,485	-	-	(104,267)
Total	\$ 28,485	(249,134)	489,891	(104,267)



**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(11) Other Post-employment Benefits (OPEB) Plan, continued**

***OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB, continued***

As of June 30, 2022, amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Fiscal Year June 30:</b>	<b>Net Changes in Assumptions</b>	<b>Net Differences between Expected and Actual Experience</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2023	\$ 15,167	5,946	21,113
2024	(2,694)	(12,187)	(14,881)
2025	(36,323)	(9,940)	(46,263)
2026	(109,552)	23,508	(86,044)
2027	(115,732)	21,158	(94,574)
Total	\$ (249,134)	28,485	(220,649)

As of June 30, 2021, amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<b>Fiscal Year June 30:</b>	<b>Net Changes in Assumptions</b>	<b>Net Differences between Expected and Actual Experience</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2022	\$ 108,940	(17,562)	91,378
2023	143,757	(17,562)	126,195
2024	125,897	(35,696)	90,201
2025	92,263	(33,447)	58,816
2026	19,034	-	19,034
Total	\$ 489,891	(104,267)	385,624

***Schedule of Changes in the District's Total OPEB Liability and Related Ratios***

See page 65 for the Required Supplementary Schedule.

**(12) Defined Benefit Pension Plan**

***Plan Description***

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Pension Plan (PERF C) administered by the California Public Employees' Retirement System (CalPERS). The PERF C consists of a miscellaneous risk pool and a safety risk pool, which are comprised of individual employer miscellaneous and safety plans respectively. Benefit provisions under the Plan are established by State Statute and the District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website or may be obtained from their executive office at 400 P Street, Sacramento, California 95814.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

***Benefits Provided***

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. Cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.0% at 60 Risk Pool Retirement Plan to new employee entrants effective December 31, 2012. For employees hired prior to January 1, 2013, who are current members of CalPERS or a reciprocal agency as of December 31, 2012 and have not been separated from service from such agency for more than six months, the retirement benefit is 2.5% at 55 years of age; highest single year of compensation. All other employees hired on or after January 1, 2013, are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA based on the average annual compensation for the last three years of employment.

The District participates in the PERF C miscellaneous risk pool. The provision and benefits for the PERF C miscellaneous pool in effect at June 30, are summarized as follows:

	<u><b>Classic</b></u>	<u><b>PEPRA</b></u>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	
Benefit payments	monthly for life	
Retirement age	50 - 55	57 - 62
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	2022: 7.96%	2022: 6.75%
	2021: 7.953%	2021: 6.750%
Required employer contribution rates	2022: 12.20%	2022: 7.59%
	2021: 12.361%	2021: 7.732%

***Contributions***

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by an actuary and shall be effective on July 1, following notice of the change in rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30, by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the fiscal years ended June 30, the District's pension contributions were as follows:

	<u><b>Miscellaneous Plan</b></u>	
	<u><b>2022</b></u>	<u><b>2021</b></u>
Contributions – employer	\$ 1,674,677	1,490,360

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

***Net Pension Liability***

As of June 30, the District reported net pension liabilities for its proportionate share of the net pension liability of the Plan as follows:

	<u>2022</u>	<u>2021</u>
Proportionate share of net pension liability	\$ 9,267,034	14,727,660

The District's net pension liability for the PERF C is measured as the proportionate share of the net pension liability for the miscellaneous pool. As of June 30, 2022 and 2021, the net pension liability of the Plan is measured as of June 30, 2021 and 2020 (the measurement dates), respectively. The total pension liability for the PERF C's miscellaneous risk pool used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 and 2019 (valuation dates), rolled forward to June 30, 2021 and 2020, respectively, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's change in the proportionate share of the net pension liability for the Plan as of the measurement dates for June 30, 2022 and 2021, were as follows:

	<u>Proportionate Share</u>
Proportion at Measurement Date – June 30, 2020	0.13324 %
Change in proportion	<u>0.00212</u>
Proportion at Measurement Date – June 30, 2021	0.13536
Change is proportion	<u>0.03599</u>
Proportion at Measurement Date – June 30, 2022	<u>0.17135 %</u>

***Deferred Pension Outflows (Inflows) of Resources***

For the years ended June 30, 2022 and 2021, the District recognized pension expense of \$4,395,375 and \$815,408, respectively.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

***Deferred Pension Outflows (Inflows) of Resources, continued***

At June 30, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date at June 30	\$ 1,674,677	-	1,490,360	-
Net difference between actual and expected experience	1,039,198		758,960	
Net change in assumptions	-	-	-	(105,044)
Net difference between projected and actual earnings on plan investments	-	(8,089,629)	437,508	-
Net difference between actual contribution and proportionate share of contribution	-	(488,700)	-	(529,790)
Net change due to differences in proportion of net pension liability	55,635	-	320,514	-
Total	\$ 2,769,510	(8,578,329)	3,007,342	(634,834)

As of June 30 2022 and 2021, the District reported \$1,674,677 and \$1,490,360, respectively, as deferred outflows of resources related to contributions subsequent to the measurement dates. Pension contributions subsequent to the measurement date for the year ended June 30, 2022, will be recognized as a reduction of the net pension liability for the year ended June 30, 2023. Pension contributions subsequent to the measurement date for the year ended June 30, 2021, were recognized as a reduction of the net pension liability for the year ended June 30, 2022.

At June 30, 2022, other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized as pension expense as follows:

Fiscal Year	Net Difference between Expected and Actual Experience	Net Change in Assumptions	Net Difference between Projected and Actual Earnings on Pension Plan Investments	Net Difference between Actual Contribution and Proportionate Share of Contribution	Net Change due to Differences in Proportions	Net, Deferred Outflows/(Inflows) of Resources
June 30,						
2023	\$ 525,898	(10,211)	(2,036,783)	(266,522)	80,753	(1,706,865)
2024	327,230	1,352	(1,934,732)	(160,427)	11,890	(1,754,687)
2025	186,070	8,859	(1,963,645)	(61,751)	(37,008)	(1,867,475)
2026	-	-	(2,154,469)		-	(2,154,469)
Total	\$ 1,039,198	-	(8,089,629)	(488,700)	55,635	(7,483,496)

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

***Deferred Pension Outflows (Inflows) of Resources, continued***

At June 30, 2021, other amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized as pension expense as follows:

<b>Fiscal Year June 30,</b>	<b>Net Difference between Expected and Actual Experience</b>	<b>Net Change in Assumptions</b>	<b>Net Difference between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Difference between Actual Contribution and Proportionate Share of Contribution</b>	<b>Net Change due to Differences in Proportions</b>	<b>Net, Deferred Outflows/(Inflows) of Resources</b>
2022	\$ 437,469	(70,872)	(90,729)	(279,269)	122,124	118,723
2023	260,084	(22,868)	117,684	(178,309)	133,620	310,211
2024	61,407	(11,304)	219,735	(72,212)	64,770	262,396
2025	-	-	190,818	-	-	190,818
Total	\$ 758,960	(105,044)	437,508	(529,790)	320,514	882,148

***Actuarial Assumptions***

The total pension liabilities in the June 30, 2020 and 2019, actuarial valuations were determined using the following actuarial assumptions and methods:

Valuation dates	June 30, 2020 and 2019
Measurement dates	June 30, 2021 and 2020
Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial assumptions	
Discount rate	7.15%
Inflation	2.50%
Salary increase	Varies by entry age and service
Mortality Table*	Derived using CalPERS membership data
Period upon which actuarial Experience survey assumptions were based	1997 – 2015
Post-retirement benefit increase	Contract COLA up to 2.50% until PPPA floor on purchasing power applies; 2.50% thereafter

\* The mortality table was developed based on CalPERS specific data. The table includes 15 years of mortality improvement using the Society of Actuaries 90 percent of scale MP 2016. For more details on this table, please refer to the December 2017, experience study report (based on CalPERS demographic data from 1997 to 2015) available online on the CalPERS website.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

**Discount Rate**

The discount rate used to measure the total pension liability as of June 30, 2021 and 2020, for the PERF C was 7.15%. This discount rate is not adjusted for administrative expenses.

The PERF C 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 for those pension plans' investments were 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 and forecasted information for all 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.

The table below reflects long-term expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

<b>Asset Class</b>	<b>New Strategic Allocation</b>	<b>Real Return Years 1–10*</b>	<b>Real Return Year 11+**</b>
Global Equity	50.00 %	4.80 %	5.98 %
Global Fixed Income	28.00	1.00	2.62
Inflation Sensitive	0.00	0.77	1.81
Private Equity	8.00	6.30	7.23
Real Estate	13.00	3.75	4.93
Infrastructure and Forestland	0.00	0.00	0.00
Liquidity	1.00	0.00	-0.92
	<u>100.00 %</u>		

**Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

As June 30, 2022, the District's proportionate share of the net position liability for the Plan calculated using the discount rate, as well as what the District's proportional share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	<b>Discount Rate - 1% (6.15%)</b>	<b>Current Discount Rate</b>	<b>Discount Rate + 1% (8.15%)</b>
District's net pension liability	\$ <u>16,589,157</u>	<u>9,267,034</u>	<u>3,213,939</u>

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(12) Defined Benefit Pension Plan, continued**

As June 30, 2021, the District's proportionate share of the net position liability for the Plan calculated using the discount rate, as well as what the District's proportional share of the net pension liability would be if it were calculated using a discount rate that is one-percentage point lower or one-percentage point higher than the current rate:

	<b>Discount Rate - 1% (6.15%)</b>	<b>Current Discount Rate</b>	<b>Discount Rate + 1% (8.15%)</b>
District's net pension liability	\$ 21,791,736	14,727,660	8,890,836

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 66 and 67 for Required Supplementary Schedules.

**(13) Net Position**

Calculation of net position per fund as of June 30, 2022, was as follows:

	<b>Novato Water</b>	<b>Novato Recycled</b>	<b>West Marin Water</b>	<b>Oceana Marin Sewer</b>	<b>Total</b>
Net investment in capital assets:					
Capital assets, not being depreciated	\$ 7,629,652	89,594	1,970,947	323,470	10,013,663
Depreciable capital assets, net	93,269,653	30,352,213	6,224,806	943,480	130,790,152
Loan receivable	1,930,238	-	-	-	1,930,238
Current:					
Leases payable	(531,843)	-	-	-	(531,843)
Loans payable	(1,958,017)	(931,454)	(52,276)	-	(2,941,747)
Non-current:					
Leases payable	(268,223)	-	-	-	(268,223)
Loans payable	(32,139,815)	(12,464,232)	(512,430)	-	(45,116,477)
Total net investment in capital assets	67,931,645	17,046,121	7,631,047	1,266,950	93,875,763
Restricted net position:					
SRF loan fund – Stafford Treatment Plant	1,035,064	-	-	-	1,035,064
Webster loan fund – administrative building	18,165,493	-	-	-	18,165,493
SRF reserve fund – Recycled Water System North, South, and Central	-	890,072	-	-	890,072
SRF reserve fund – Recycled Water System Deer Island	-	215,000	-	-	215,000
Interagency capital replacement and expansion fund	-	2,417,211	-	-	2,417,211
Tax receipts held for general obligation debt	-	-	916	2,129	3,045
Total restricted net position	19,200,557	3,522,283	916	2,129	22,725,885
Unrestricted net position:					
Non-spendable net position:					
Current:					
Materials and supplies inventory	852,274	-	-	-	852,274
Prepaid expenses and deposits	361,299	-	658	1,260	363,217
Non-current:					
Notes receivable	-	1,060,788	-	-	1,060,788
Notes receivable – employee housing loans	250,000	-	-	-	250,000
Total non-spendable net position	1,463,573	1,060,788	658	1,260	2,526,279
Spendable net position are designated as follows:					
Other post-employment benefits reserve	4,658,025	-	-	-	4,658,025
Operating reserve (deficit)	(6,743,295)	2,976,376	(232,901)	470,445	(3,529,375)
Total spendable net position (deficit)	(2,085,270)	2,976,376	(232,901)	470,445	1,128,650
Total unrestricted net position	(621,697)	4,037,164	(232,243)	471,705	3,654,929
Total net position	\$ 86,510,505	24,605,568	7,399,720	1,740,784	120,256,577

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(13) Net Position, continued**

Calculation of net position per fund as of June 30, 2021, was as follows:

	Novato Water	Novato Recycled	West Marin Water	Oceana Marin Sewer	Total
Net investment in capital assets:					
Capital assets, not being depreciated	\$ 5,251,244	470,660	2,872,364	282,590	8,876,858
Depreciable capital assets, net	93,867,241	30,730,706	4,886,590	980,537	130,465,074
Capital project loan proceeds unused	-	-	-	-	-
Loan receivable	2,079,140	-	-	-	2,079,140
Current:					
Leases payable	(71,321)	-	-	-	(71,321)
Loans payable	(1,051,019)	(912,591)	(50,522)	-	(2,014,132)
Non-current:					
Leases payable	(196,731)	-	-	-	(196,731)
Loans payable	(14,534,832)	(13,395,687)	(564,705)	-	(28,495,224)
Total net investment in capital assets	85,343,722	16,893,088	7,143,727	1,263,127	110,643,664
Restricted net position:					
SRF loan fund – Stafford Treatment Plant	1,050,461	-	-	-	1,050,461
SRF reserve fund – Recycled Water System					
North, South, and Central	-	890,072	-	-	890,072
SRF reserve fund – Recycled Water System					
Deer Island	-	1,804,801	-	-	1,804,801
Interagency capital replacement and expansion fund	-	2,417,211	-	-	2,417,211
Tax receipts held for general obligation debt	-	-	917	2,628	3,545
Total restricted net position	1,050,461	5,112,084	917	2,628	6,166,090
Unrestricted net position:					
Non-spendable net position:					
Current:					
Materials and supplies inventory	687,346	-	-	-	687,346
Prepaid expenses and deposits	437,477	-	559	1,100	439,136
Non-current:					
Notes receivable	-	1,098,812	-	-	1,098,812
Notes receivable – employee housing loans	525,000	-	-	-	525,000
Total non-spendable net position	1,649,823	1,098,812	559	1,100	2,750,294
Spendable net position are designated as follows:					
Other post-employment benefits reserve	4,658,025	-	-	-	4,658,025
Operating reserve (deficit)	(3,663,966)	528,819	192,802	423,717	(2,518,628)
Total spendable net position (deficit)	994,059	528,819	192,802	423,717	2,139,397
Total unrestricted net position	2,643,882	1,627,631	193,361	424,817	4,889,691
Total net position	\$ 89,038,065	23,632,803	7,338,005	1,690,572	121,699,445

**(14) Adjustment to Net Position**

In fiscal year 2022, the District implemented GASB pronouncement 87 to recognize its lessor arrangements. The District did not have any lessee arrangements which required restatement. As a result of the implementation, the District recognized the lease receivables and deferred inflows of resources and recorded a prior period adjustment, an (increase) to net position, of \$15,281 at June 30, 2021.

The adjustment to net position is as follows:

Net position at July 1, 2020, as previously stated	\$ 116,713,765
Effect of adjustment to record lease receivables and deferred inflows	15,281
Change in net position at June 30, 2021, as previously stated	4,970,399
Subtotal adjustments	4,985,680
Net position at June 30, 2021, as restated	\$ 121,699,445



**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(15) Deferred Compensation Savings Plan**

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program). The purpose of this 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.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, 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. 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 shown on the statements of net position. As of June 30, 2022 and 2021, the assets of the deferred compensation savings plan totaled \$7,957,240 and \$8,533,293, respectively.

**(16) 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; injuries to employees; and natural disasters. The District purchases commercial insurance policies with a variety of coverage.

At June 30, 2022, the District coverage with various insurance carriers are as follows:

- General liability coverage includes general aggregate and products and completed operations aggregate of \$10 million; personal and advertising injury and damage to premises rented by the District of \$1 million; and medical expenses of \$10,000. Each claim is subject to a deductible of \$100,000.
- Property insurance coverage is as follows: 1) Real property and business personal property blanket coverage up to \$77,518,398 and coverage extension blanket up to \$2 million subject to a \$25,000 deductible; and mobile equipment coverage up to \$653,500 for scheduled, \$100,000 for unscheduled, and \$250,000 for borrowed, rented, or leased subject to a \$25,000 deductible.
- Automobile insurance coverage as follows: 1) \$1,000,000 Combined single limit for bodily injury & property damage; \$1,000,000 each for hired auto, non-owned auto, and uninsured/underinsured motorist; \$100,000 for hired physical damage; and \$5,000 for medical payments. Liability coverages are subject to a \$100,000 deductible and physical damage coverages are subject to a \$5,000.
- Crime coverage includes employee theft of \$1 million; and forgery or alteration, theft of money and securities, robbery and safe burglary, crime outside the premises, computer fraud and money orders, and funds transfer fraud of \$250,000. Each claim is subject to a deductible of \$100,000.
- Public officials and management liability against wrongful acts, employment practices, and employee benefit plans of \$1 million. Each claim is subject to a deductible of \$100,000.
- Workers' compensation insurance: Statutory limits; Employers Liability coverage up to \$1 million per accident; each employee; policy aggregate.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the years ended June 30, 2022 and 2021.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to the report date, that have effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 91***

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 92***

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 93***

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have been postponed by one year. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 94***

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 96***

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 97***

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 99***

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

***Governmental Accounting Standards Board Statement No. 100***

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(17) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued**

***Governmental Accounting Standards Board Statement No. 101***

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

**(18) Commitments and Contingencies**

***Solar Power Services, Facilities, and Site Agreement***

In February 2012, the District entered into a Solar Power Services Agreement to purchase all the solar power generated from the Solar Power Generating Facility constructed near the District's Stafford Treatment Plant facility at a Take-or-Pay price of \$0.1700 per kilowatt hour escalating 3.0% annually to \$0.2981 per kilowatt hour over a 20-year contract period. In addition, in February 2013, the District executed a 20-year lease with the Solar Services company to construct the Solar Power Generating Facility on District land for a land lease of \$100 for the period (or \$5 per year).

***Construction Contracts***

The District has a variety of agreements with developers and private parties relating to the installation, improvement, or modification of buildings, transmission facilities, and distribution systems within its service area in addition to the acquisition of other assets. The financing of such improvements is provided primarily from advances for construction. The District also improves and modifies its existing infrastructure and finances such improvements from its reserves. The District has commitments of approximately \$13,132,701 and \$2,213,128 in capital expenditures as of June 30, 2022 and 2021, respectively.

***Grant Awards***

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**North Marin Water District**  
**Notes to the Basic Financial Statements, continued**  
**For the Years Ended June 30, 2022 and 2021**

**(19) Subsequent Events**

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of November 15, 2022, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

## **Required Supplementary Information**





**North Marin Water District**  
**Schedule of Changes in the District Total OPEB Liability and Related Ratios**  
**As of June 30, 2022**  
**Last Ten Years\***

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service cost	\$ 189,098	166,020	140,410	137,480	145,989
Interest	101,213	115,047	135,765	150,690	132,454
Differences between expected and actual experience	138,698	-	(272,373)	163,205	-
Changes in assumptions or other inputs	(758,672)	256,981	363,781	195,564	(197,296)
Benefit payments	<u>(264,768)</u>	<u>(258,042)</u>	<u>(229,722)</u>	<u>(250,340)</u>	<u>(375,787)</u>
Net change in total OPEB liability	(594,431)	280,006	137,861	396,599	(294,640)
Total OPEB liability - beginning	<u>4,938,031</u>	<u>4,658,025</u>	<u>4,520,164</u>	<u>4,123,565</u>	<u>4,418,205</u>
Total OPEB liability - ending	<u>\$ 4,343,600</u>	<u>4,938,031</u>	<u>4,658,025</u>	<u>4,520,164</u>	<u>4,123,565</u>
Covered-employee payroll	\$ 6,126,310	5,685,912	5,699,559	5,434,109	5,635,521
Total OPEB liability as a percentage of covered-employee payroll	<u>70.90%</u>	<u>86.85%</u>	<u>81.73%</u>	<u>83.18%</u>	<u>73.17%</u>
Valuation date	<u>July 1, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Methods and assumptions used to determine contribution rates:					
Single and agent employers	Entry age	Entry age	Entry age	Entry age	Entry age
Amortization method	(1)	(1)	(1)	(1)	(1)
Inflation	2.75%	3.00%	3.00%	3.00%	4.00%
Salary increases	3.00%	3.00%	3.00%	3.00%	3.00%
Mortality, retirement, turnover	(2)	(3)	(3)	(3)	(3)

(1) Level percentage of payroll, closed

(2) Preretirement Mortality Rates from CalPERS Experience Study (2000-2019).

Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019).

(3) Preretirement Mortality Rates from RP-2014 Employee Mortality, without projection

Postretirement Mortality Rates from RP-2014 Healthy Annuitant Mortality, without projection.

There are no asset accumulated in a trust that meets the criteria of GASB codification P52.101 to pay related benefits for the OPEB plan.

\* The District has presented information for those years for which information is available until a full 10-year trend

**North Marin Water District**  
**Schedules of the District's Proportionate Share of the Net Pension Liability**  
**As of June 30, 2022**  
**Last Ten Years\***

Description	Measurement Dates							
	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
District's proportion of the net pension liability	0.17135%	0.13536%	0.13324%	0.13034%	0.12881%	0.12759%	0.12558%	0.10769%
District's proportionate share of the net pension liability \$	9,267,034	\$ 14,727,660	13,653,187	12,560,160	12,774,724	11,040,789	8,619,837	6,701,264
District's covered payroll \$	5,013,891	\$ 4,877,510	4,878,849	4,953,247	4,600,500	4,542,666	4,305,518	4,106,287
District's proportionate share of the net pension liability as a percentage of its covered payroll	184.83%	301.95%	279.84%	253.57%	277.68%	243.05%	200.20%	163.20%
Plan's fiduciary net position as a percentage of the total pension liability	83.29%	72.26%	73.56%	74.43%	72.80%	73.98%	78.63%	83.47%

**Notes to schedule:**

There were no changes in benefits.

Changes in assumptions:

From fiscal year June 30, 2015 to June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014 measurement date was net of administrative expenses.

The discount rate of 7.65% used for the June 30, 2015 measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%

From fiscal year June 30, 2018 to June 30, 2019:

The inflation rate was reduced from 2.75% to 2.50%

From fiscal year June 30, 2019 to June 30, 2020:

There were no changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no changes in assumptions.

\* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

**North Marin Water District**  
**Schedules of Pension Plan Contributions**  
**As of June 30, 2022**  
**Last Ten Years\***

Description	Fiscal Years							
	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Actuarially determined contribution	\$ 1,674,677	\$ 1,490,360	1,370,702	1,155,358	1,017,325	926,448	828,792	669,066
Contributions in relation to the actuarially determined contribution	(1,674,677)	(1,490,360)	(1,370,702)	(1,155,358)	(1,017,325)	(926,448)	(828,792)	(669,066)
Contribution deficiency (excess)	\$ -	\$ -	-	-	-	-	-	-
District's covered payroll	\$ 5,013,891	\$ 4,877,510	4,878,849	4,953,247	4,600,500	4,542,666	4,305,518	4,305,518
Contribution's as a percentage of covered payroll	33.40%	30.56%	28.09%	23.33%	22.11%	20.39%	19.25%	15.54%
Notes to schedule:								
Valuation date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Methods and assumptions used to determine contribution rates:								
Actuarial cost method	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15 year Smoothed Market
Inflation	2.50%	2.63%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return	7.00% (3)	7.25% (3)	7.375% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)	7.50% (3)
Retirement age	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Mortality	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

(1) Level of percentage payroll, closed

(2) Depending on age, service, and type of employment

(3) Net of pension plan investment expense, including inflation

(4) 50 for all plans with exception of 52 for Miscellaneous 2% @ 62

(5) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

\* The District has presented information for those years for which information is available until a full 10-year trend is compiled.

## **Supplemental Information**



## **Combining Schedules**

**North Marin Water District**  
**Combining Schedule of Net Position**  
**For the Year Ended June 30, 2022**

	Novato Water	Novato Recycled	West Marin Water	Oceana Marin Sewer	Total
<b>Current assets:</b>					
Cash and cash equivalents	\$ 15,060,130	2,697,343	792,340	482,514	19,032,327
Restricted – cash and cash equivalents	19,200,557	3,522,283	916	2,129	22,725,885
Accrued interest receivable	53,608	-	-	-	53,608
Accounts receivable – water and sewer sales	3,600,081	344,461	151,104	-	4,095,646
Accounts receivable – governmental agencies	223,120	-	84,084	2,207	309,411
Accounts receivable – other	-	67,632	-	-	67,632
Leases receivable	22,423	-	5,099	-	27,522
Note receivable	-	38,024	-	-	38,024
Loan receivable	152,942	-	-	-	152,942
Materials and supplies inventory	852,274	-	-	-	852,274
Prepaid expenses and deposits	361,299	-	658	1,260	363,217
<b>Total current assets</b>	<b>39,526,434</b>	<b>6,669,743</b>	<b>1,034,201</b>	<b>488,110</b>	<b>47,718,488</b>
<b>Non-current assets:</b>					
Restricted – investments	2,899,976	-	-	-	2,899,976
Leases receivable	386,018	-	17,353	-	403,371
Notes receivable	-	1,060,788	-	-	1,060,788
Loan receivable	1,777,296	-	-	-	1,777,296
Interfund loan – West Marin (note 6)	1,000,000	-	-	-	1,000,000
Note receivable – employee housing loans, net	250,000	-	-	-	250,000
Capital assets, not being depreciated	7,629,652	89,594	1,970,947	323,470	10,013,663
Depreciable capital assets, net	93,269,653	30,352,213	6,224,806	943,480	130,790,152
<b>Total non-current assets</b>	<b>107,212,595</b>	<b>31,502,595</b>	<b>8,213,106</b>	<b>1,266,950</b>	<b>148,195,246</b>
<b>Total assets</b>	<b>146,739,029</b>	<b>38,172,338</b>	<b>9,247,307</b>	<b>1,755,060</b>	<b>195,913,734</b>
<b>Deferred outflows of resources:</b>					
Deferred other post-employment benefits outflows	28,485	-	-	-	28,485
Deferred pension outflows	2,769,510	-	-	-	2,769,510
<b>Total deferred outflows of resources</b>	<b>2,797,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,797,995</b>
<b>Current liabilities:</b>					
Accounts payable and accrued expenses	2,573,181	-	5,264	-	2,578,445
Accrued wages and related payables	232,623	35,907	32,914	10,971	312,415
Accrued claims payable	21,682	656	797	305	23,440
Customer advances and deposits	1,608,087	27,402	222,766	3,000	1,861,255
Accrued interest payable – long-term debt	136,695	107,119	-	-	243,814
Long-term liabilities – due within one year:					
Compensated absences	184,290	-	-	-	184,290
Leases payable	531,843	-	-	-	531,843
Loans payable	1,958,017	931,454	52,276	-	2,941,747
<b>Total current liabilities</b>	<b>7,246,418</b>	<b>1,102,538</b>	<b>314,017</b>	<b>14,276</b>	<b>8,677,249</b>
<b>Non-current liabilities:</b>					
Long-term liabilities – due in more than one year:					
Compensated absences	552,869	-	-	-	552,869
Interfund loan – West Marin (note 6)	-	-	1,000,000	-	1,000,000
Leases payable	268,223	-	-	-	268,223
Loans payable	32,139,815	12,464,232	512,430	-	45,116,477
Other post-employment benefits liability	4,343,600	-	-	-	4,343,600
Net pension liability	9,267,034	-	-	-	9,267,034
<b>Total non-current liabilities</b>	<b>46,571,541</b>	<b>12,464,232</b>	<b>1,512,430</b>	<b>-</b>	<b>60,548,203</b>
<b>Total liabilities</b>	<b>53,817,959</b>	<b>13,566,770</b>	<b>1,826,447</b>	<b>14,276</b>	<b>69,225,452</b>
<b>Deferred inflows of resources:</b>					
Deferred lease inflows	381,097	-	21,140	-	402,237
Deferred other post-employment benefits inflows	249,134	-	-	-	249,134
Deferred pension inflows	8,578,329	-	-	-	8,578,329
<b>Total deferred inflows of resources</b>	<b>9,208,560</b>	<b>-</b>	<b>21,140</b>	<b>-</b>	<b>9,229,700</b>
<b>Net position:</b>					
Net investment in capital assets	67,931,645	17,046,121	7,631,047	1,266,950	93,875,763
Restricted for capital projects and debt service	19,200,557	3,522,283	916	2,129	22,725,885
Unrestricted (deficit)	(621,697)	4,037,164	(232,243)	471,705	3,654,929
<b>Total net position</b>	<b>\$ 86,510,505</b>	<b>24,605,568</b>	<b>7,399,720</b>	<b>1,740,784</b>	<b>120,256,577</b>



**North Marin Water District**  
**Combining Schedule of Net Position**  
**For the Year Ended June 30, 2021**

	Novato Water	Novato Recycled	West Marin Water	Oceana Marin Sewer	As Restated Total
<b>Current assets:</b>					
Cash and cash equivalents	\$ 14,619,969	1,758,464	210,463	440,391	17,029,287
Restricted – cash and cash equivalents	1,050,461	3,522,283	917	2,628	4,576,289
Restricted – investments	2,741,536	-	-	-	2,741,536
Accrued interest receivable	23,168	-	-	-	23,168
Accounts receivable – water and sewer sales	3,914,215	382,601	193,614	-	4,490,430
Accounts receivable – governmental agencies	532,602	-	-	-	532,602
Accounts receivable – other	-	87,413	-	-	87,413
Leases receivable	20,249	-	4,781	-	25,030
Note receivable	-	37,646	-	-	37,646
Loan receivable	148,902	-	-	-	148,902
Materials and supplies inventory	687,346	-	-	-	687,346
Prepaid expenses and deposits	437,477	-	559	1,100	439,136
<b>Total current assets</b>	<b>24,175,925</b>	<b>5,788,407</b>	<b>410,334</b>	<b>444,119</b>	<b>30,818,785</b>
<b>Non-current assets:</b>					
Restricted – investments	250,440	-	-	-	250,440
Leases receivable	408,441	-	22,452	-	430,893
Note receivable	-	1,098,812	-	-	1,098,812
Loan receivable	1,930,238	-	-	-	1,930,238
Notes receivable – employee housing loans, net	525,000	-	-	-	525,000
Capital assets, not being depreciated	5,251,244	470,660	2,872,364	282,590	8,876,858
Depreciable capital assets, net	93,867,241	30,730,706	4,886,590	980,537	130,465,074
<b>Total non-current assets</b>	<b>102,232,604</b>	<b>32,300,178</b>	<b>7,781,406</b>	<b>1,263,127</b>	<b>143,577,315</b>
<b>Total assets</b>	<b>126,408,529</b>	<b>38,088,585</b>	<b>8,191,740</b>	<b>1,707,246</b>	<b>174,396,100</b>
<b>Deferred outflows of resources:</b>					
Deferred other post-employment benefits outflows	489,891	-	-	-	489,891
Deferred pension outflows	3,007,342	-	-	-	3,007,342
<b>Total deferred outflows of resources</b>	<b>3,497,233</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,497,233</b>
<b>Current liabilities:</b>					
Accounts payable and accrued expenses	1,662,214	-	48,241	-	1,710,455
Accrued wages and related payables	224,300	32,312	34,539	13,369	304,520
Accrued claims payable	21,682	656	797	305	23,440
Customer advances and deposits	1,452,336	478	128,505	3,000	1,584,319
Accrued interest payable – long-term debt	34,342	114,058	-	-	148,400
Long-term liabilities – due within one year:					
Compensated absences	199,978	-	-	-	199,978
Leases payable	71,321	-	-	-	71,321
Loans payable	1,051,019	912,591	50,522	-	2,014,132
<b>Total current liabilities</b>	<b>4,717,192</b>	<b>1,060,095</b>	<b>262,604</b>	<b>16,674</b>	<b>6,056,565</b>
<b>Non-current liabilities:</b>					
Long-term liabilities – due in more than one year:					
Compensated absences	599,934	-	-	-	599,934
Leases payable	196,731	-	-	-	196,731
Loans payable	14,534,832	13,395,687	564,705	-	28,495,224
Other post-employment benefits liability	4,938,031	-	-	-	4,938,031
Net pension liability	14,727,660	-	-	-	14,727,660
<b>Total non-current liabilities</b>	<b>34,997,188</b>	<b>13,395,687</b>	<b>564,705</b>	<b>-</b>	<b>48,957,580</b>
<b>Total liabilities</b>	<b>39,714,380</b>	<b>14,455,782</b>	<b>827,309</b>	<b>16,674</b>	<b>55,014,145</b>
<b>Deferred inflows of resources:</b>					
Deferred lease inflows	414,216	-	26,426	-	440,642
Deferred other post-employment benefits inflows	104,267	-	-	-	104,267
Deferred pension inflows	634,834	-	-	-	634,834
<b>Total deferred inflows of resources</b>	<b>1,153,317</b>	<b>-</b>	<b>26,426</b>	<b>-</b>	<b>1,179,743</b>
<b>Net position:</b>					
Net investment in capital assets	85,343,722	16,893,088	7,143,727	1,263,127	110,643,664
Restricted for capital projects and debt service	1,050,461	5,112,084	917	2,628	6,166,090
Unrestricted	2,643,882	1,627,631	193,361	424,817	4,889,691
<b>Total net position</b>	<b>\$ 89,038,065</b>	<b>23,632,803</b>	<b>7,338,005</b>	<b>1,690,572</b>	<b>121,699,445</b>

**North Marin Water District**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2022**

	Novato Water	Novato Recycled	West Marin Water	Oceana Marin Sewer	Total
<b>Operating revenues:</b>					
Water consumption sales	\$ 14,247,657	1,536,136	621,222	-	16,405,015
Bi-monthly meter service charge	6,158,496	121,197	237,879	-	6,517,572
Sewer service charges	-	-	-	290,460	290,460
Other charges and services	367,826	-	6,908	-	374,734
<b>Total operating revenues</b>	<b>20,773,979</b>	<b>1,657,333</b>	<b>866,009</b>	<b>290,460</b>	<b>23,587,781</b>
<b>Operating expenses:</b>					
Source of supply	6,146,781	266,124	37,968	-	6,450,873
Pumping	454,098	3,689	64,930	-	522,717
Water facilities operations	1,144,066	159,879	81,322	-	1,385,267
Water treatment	2,298,375	16,221	273,539	-	2,588,135
Transmission and distribution	4,348,114	50,526	157,385	-	4,556,025
Sewage collection and treatment	1,102	-	-	217,921	219,023
Customer service	462,670	1,579	34,965	1,791	501,005
General and administrative	4,538,340	119,228	172,161	47,280	4,877,009
Water conservation projects	537,533	-	25,755	-	563,288
<b>Total operating expenses</b>	<b>19,931,079</b>	<b>617,246</b>	<b>848,025</b>	<b>266,992</b>	<b>21,663,342</b>
Operating income before depreciation	842,900	1,040,087	17,984	23,468	1,924,439
Depreciation	(3,007,398)	(768,645)	(200,647)	(46,546)	(4,023,236)
<b>Operating income(loss)</b>	<b>(2,164,498)</b>	<b>271,442</b>	<b>(182,663)</b>	<b>(23,078)</b>	<b>(2,098,797)</b>
<b>Non-operating revenues(expenses):</b>					
Property tax revenue	7,017	-	60,818	64,814	132,649
Investment earnings	(548,565)	43,983	193	6,876	(497,513)
Interest earnings from note receivable – BPGL	-	11,177	-	-	11,177
Interest earnings from loan receivable – MMWD	56,418	-	-	-	56,418
Interest earnings from leases	13,207	-	847	-	14,054
Rental revenue	89,308	-	5,285	250	94,843
Interest expense – long-term debt	(524,910)	(243,909)	(20,237)	-	(789,056)
Debt issuance costs	(124,000)	-	-	-	(124,000)
Gain on sale of property and equipment	34,135	-	-	-	34,135
Other non-operating revenues	26,730	-	898	-	27,628
Other non-operating expenses	(128,277)	-	(775)	(857)	(129,909)
<b>Total non-operating revenues(expense), net</b>	<b>(1,098,937)</b>	<b>(188,749)</b>	<b>47,029</b>	<b>71,083</b>	<b>(1,169,574)</b>
<b>Net income(loss) before capital contributions</b>	<b>(3,263,435)</b>	<b>82,693</b>	<b>(135,634)</b>	<b>48,005</b>	<b>(3,268,371)</b>
<b>Capital contributions:</b>					
Developers and others	578,933	-	11,581	-	590,514
Connection fees	900,380	-	61,600	-	961,980
Capital grants – state and local	-	146,634	124,168	2,207	273,009
<b>Total capital contributions</b>	<b>1,479,313</b>	<b>146,634</b>	<b>197,349</b>	<b>2,207</b>	<b>1,825,503</b>
<b>Transfer in(out)</b>	<b>(743,438)</b>	<b>743,438</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>(2,527,560)</b>	<b>972,765</b>	<b>61,715</b>	<b>50,212</b>	<b>(1,442,868)</b>
<b>Net position, beginning of year, as restated</b>	<b>89,038,065</b>	<b>23,632,803</b>	<b>7,338,005</b>	<b>1,690,572</b>	<b>121,699,445</b>
<b>Net position, end of year</b>	<b>\$ 86,510,505</b>	<b>24,605,568</b>	<b>7,399,720</b>	<b>1,740,784</b>	<b>120,256,577</b>

**North Marin Water District**  
**Combining Schedule of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended June 30, 2021**

	Novato Water	Novato Recycled	West Marin Water	Oceana Marin Sewer	As Restated Total
<b>Operating revenues:</b>					
Water consumption sales	\$ 17,174,412	1,594,471	777,728	-	19,546,611
Bi-monthly meter service charge	4,921,137	91,653	197,372	-	5,210,162
Sewer service charges	-	-	-	276,360	276,360
Other charges and services	338,531	-	6,871	-	345,402
<b>Total operating revenues</b>	<b>22,434,080</b>	<b>1,686,124</b>	<b>981,971</b>	<b>276,360</b>	<b>25,378,535</b>
<b>Operating expenses:</b>					
Source of supply	8,289,856	309,398	25,014	-	8,624,268
Pumping	549,914	4,525	88,038	-	642,477
Water facilities operations	892,993	245,921	79,176	-	1,218,090
Water treatment	1,617,471	15,450	284,865	-	1,917,786
Transmission and distribution	3,402,169	95,099	125,933	-	3,623,201
Sewage collection and treatment	1,204	-	-	184,329	185,533
Customer service	441,993	1,600	24,950	1,868	470,411
General and administrative	3,356,533	71,917	168,002	62,441	3,658,893
Water conservation projects	352,057	-	44,357	-	396,414
<b>Total operating expenses</b>	<b>18,904,190</b>	<b>743,910</b>	<b>840,335</b>	<b>248,638</b>	<b>20,737,073</b>
Operating income before depreciation	3,529,890	942,214	141,636	27,722	4,641,462
Depreciation	(2,857,337)	(786,073)	(199,315)	(44,371)	(3,887,096)
<b>Operating income</b>	<b>672,553</b>	<b>156,141</b>	<b>(57,679)</b>	<b>(16,649)</b>	<b>754,366</b>
<b>Non-operating revenues(expenses):</b>					
Property tax revenue	6,273	-	57,678	61,465	125,416
Investment earnings, net	87,258	43,028	8,714	4,166	143,166
Interest earnings from note receivable – BPGL	-	11,551	-	-	11,551
Interest earnings from loan receivable – MMWD	60,352	-	-	-	60,352
Interest earnings from leases	13,796	-	986	-	14,782
Rental revenue	75,407	-	5,285	250	80,942
Interest expense – long-term debt	(455,568)	(262,505)	(21,931)	-	(740,004)
Other non-operating revenues	18,011	-	72	77	18,160
Other non-operating expenses	(969)	-	(782)	(69,388)	(71,139)
<b>Total non-operating revenues(expense), net</b>	<b>(195,440)</b>	<b>(207,926)</b>	<b>50,022</b>	<b>(3,430)</b>	<b>(356,774)</b>
<b>Net income before capital contributions</b>	<b>477,113</b>	<b>(51,785)</b>	<b>(7,657)</b>	<b>(20,079)</b>	<b>397,592</b>
<b>Capital contributions:</b>					
Developers and others	1,005,109	-	830	-	1,005,939
Connection fees	3,496,089	-	-	-	3,496,089
Capital grants – state and local	-	-	-	86,060	86,060
<b>Total capital contributions</b>	<b>4,501,198</b>	<b>-</b>	<b>830</b>	<b>86,060</b>	<b>4,588,088</b>
<b>Transfers in(out)</b>	<b>(890,074)</b>	<b>890,074</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net position</b>	<b>4,088,237</b>	<b>838,289</b>	<b>(6,827)</b>	<b>65,981</b>	<b>4,985,680</b>
<b>Net position, beginning of year</b>	<b>84,949,828</b>	<b>22,794,514</b>	<b>7,344,832</b>	<b>1,624,591</b>	<b>116,713,765</b>
<b>Net position, end of year, as restated</b>	<b>\$ 89,038,065</b>	<b>23,632,803</b>	<b>7,338,005</b>	<b>1,690,572</b>	<b>121,699,445</b>

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## **Statistical Information Section**



## **North Marin Water District Statistical Section**

This part of the District's Annual Comprehensive Financial Report presents detailed information as context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the District's overall financial health.

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	<b><u>Page No.</u></b>
Financial Trends These schedules contain information to help the reader understand how the District's financial performance and well-being have changed over time.	73-76
Revenue Capacity These schedules contain information to help the reader assess the District's most significant own-source revenue, water sales.	77-80
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	81-82
Demographic Information This schedule offers demographic indicators to help the reader understand the environment within which the District's financial activities take place.	83-84
Operating Information This schedule contains service and infrastructure data to help the reader understand how the information in the District's financial report relates to the service the District provides.	85-86

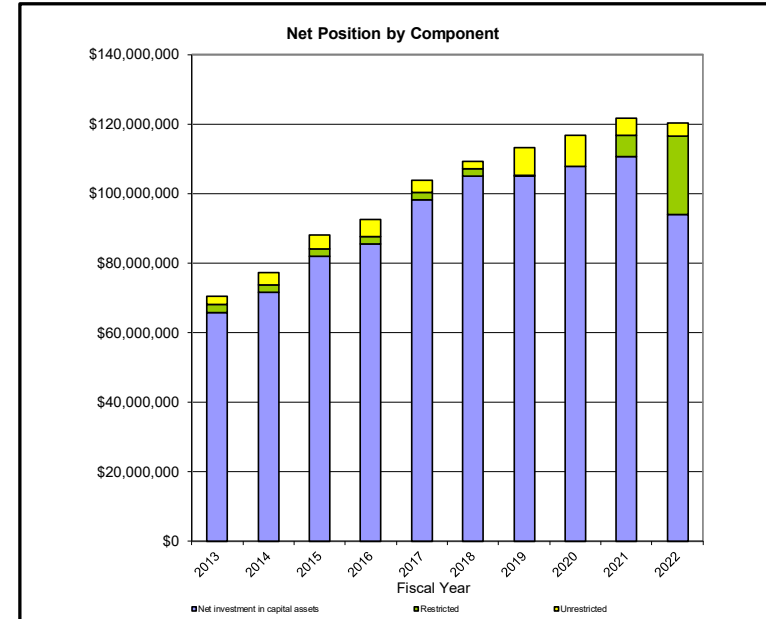
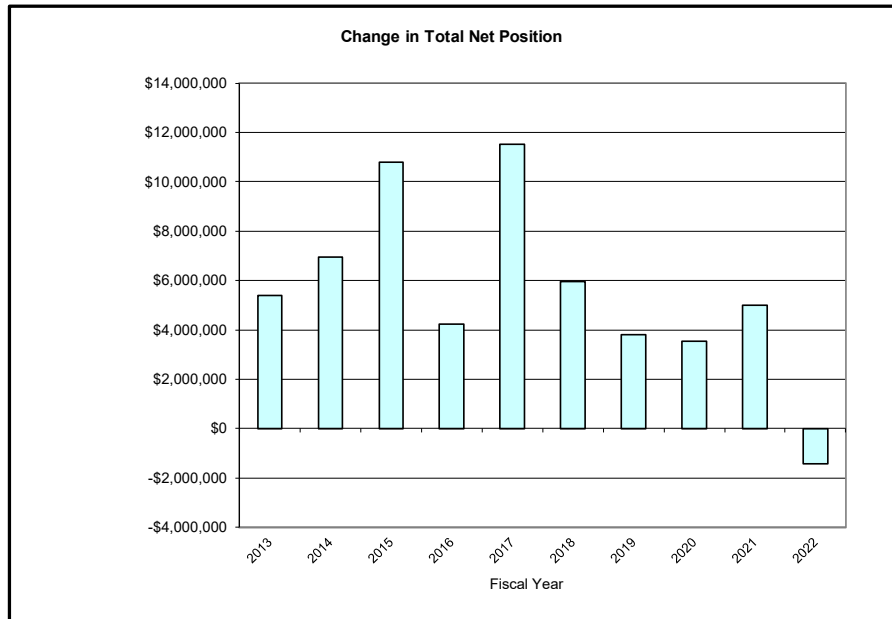
# North Marin Water District

## Changes in Net Position and Net Position by Component

### Last Ten Fiscal Years

### Schedule 1

	Fiscal Year									
	Restated 2013	Restated 2014	2015	2016	2017	Restated 2018	Restated 2019	2020	Restated 2021	2022
Change in net position:										
Operating revenues (see schedule 2)	\$18,256,638	\$20,772,429	\$18,081,308	\$17,411,543	\$18,703,476	\$22,094,094	\$21,772,246	\$23,796,921	\$25,378,535	\$23,587,781
Operating expenses (see schedule 3)	(13,140,845)	(13,309,833)	(13,328,124)	(13,704,737)	(15,099,687)	(16,461,030)	(16,371,492)	(19,404,779)	(20,737,073)	(21,663,342)
Depreciation and amortization	(2,793,360)	(3,128,302)	(3,183,725)	(3,286,353)	(3,416,411)	(3,434,069)	(3,451,155)	(3,366,216)	(3,887,096)	(4,023,236)
<b>Operating income(loss)</b>	<b>\$2,322,433</b>	<b>\$4,334,294</b>	<b>\$1,569,459</b>	<b>\$420,453</b>	<b>\$187,378</b>	<b>\$2,198,995</b>	<b>\$1,949,599</b>	<b>\$1,025,926</b>	<b>\$754,366</b>	<b>(\$2,098,797)</b>
Net non-op revenue(expense) (see schedule 4)	(285,490)	(518,474)	(488,661)	(328,734)	(304,830)	(253,110)	(59,467)	(239,641)	(356,774)	(1,169,574)
<b>Net income(loss) before capital contributions</b>	<b>\$2,036,943</b>	<b>\$3,815,820</b>	<b>\$1,080,798</b>	<b>\$91,719</b>	<b>(\$117,452)</b>	<b>\$1,945,885</b>	<b>\$1,890,132</b>	<b>\$786,285</b>	<b>\$397,592</b>	<b>(\$3,268,371)</b>
Capital contributions	3,357,870	3,144,256	9,714,111	4,139,047	11,643,388	4,020,041	1,921,709	2,762,983	4,588,088	1,825,503
<b>Change in net position</b>	<b>\$5,394,813</b>	<b>\$6,960,076</b>	<b>\$10,794,909</b>	<b>\$4,230,766</b>	<b>\$11,525,936</b>	<b>\$5,965,926</b>	<b>\$3,811,841</b>	<b>\$3,549,268</b>	<b>\$4,985,680</b>	<b>(\$1,442,868)</b>
Net position by component:										
Net investment in capital assets	\$65,839,724	\$71,538,168	\$82,037,287	\$85,542,035	\$98,131,574	\$104,921,863	\$105,092,277	\$107,946,623	\$110,643,664	\$93,875,763
Restricted	2,186,452	2,156,020	2,170,429	2,122,980	2,140,681	2,186,164	71,715	-	6,166,090	22,725,885
Unrestricted	2,404,385	3,696,449	3,977,830	5,007,769	3,639,717	2,244,629	8,000,505	8,767,142	4,889,691	3,654,929
<b>Total net position</b>	<b>\$70,430,561</b>	<b>\$77,390,637</b>	<b>\$88,185,546</b>	<b>\$92,672,784</b>	<b>\$103,911,972</b>	<b>\$109,352,656</b>	<b>\$113,164,497</b>	<b>\$116,713,765</b>	<b>\$121,699,445</b>	<b>\$120,256,577</b>



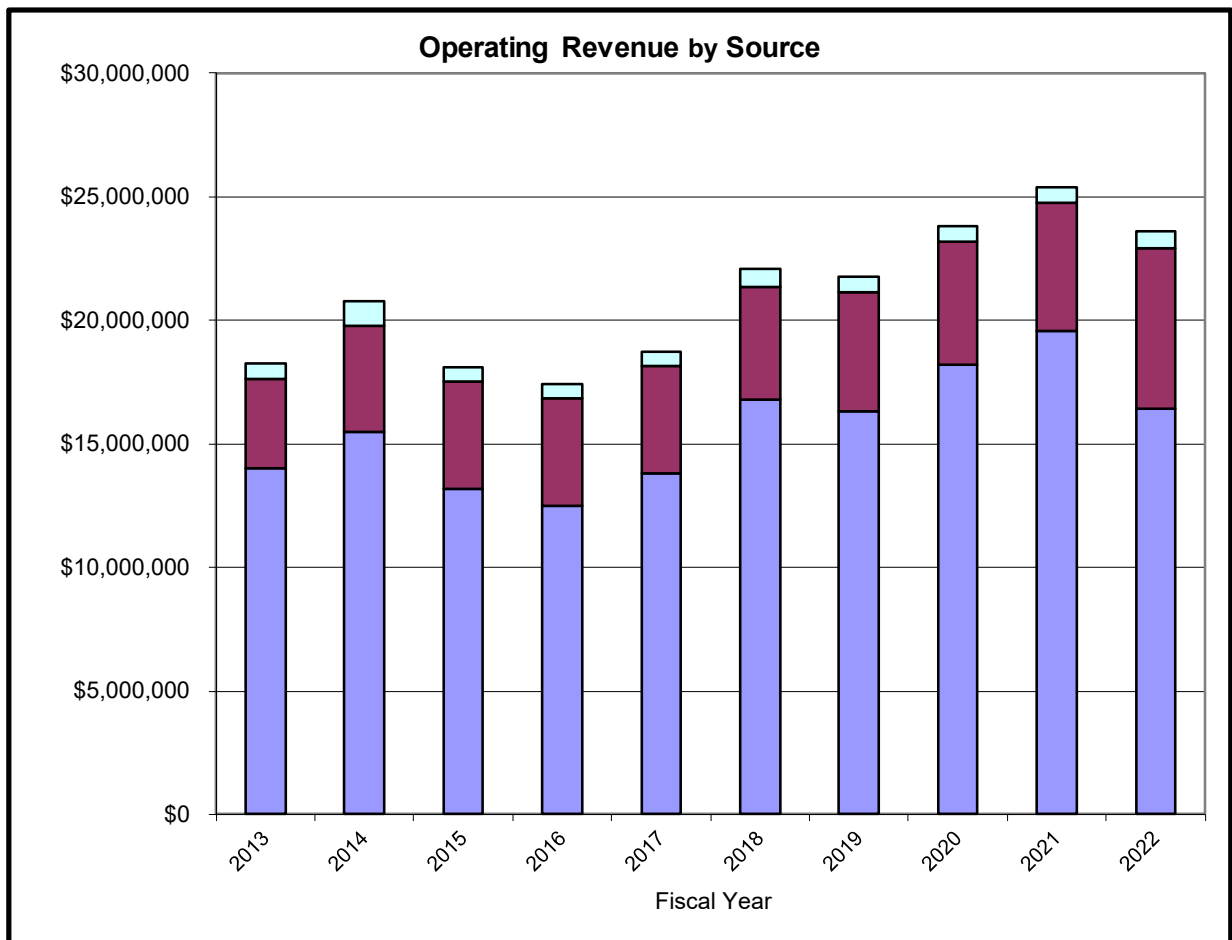
Source: North Marin Water District Audited Financial Statements



**North Marin Water District  
Operating Revenue by Source  
Last Ten Fiscal Years**

**Schedule 2**

<b>Fiscal Year</b>		<b>Water Sales</b>	<b>Bi-Monthly Service Charges</b>	<b>Other Charges and Services</b>		<b>Total Operating Revenue</b>
2013	\$	13,987,034	3,630,425	639,178	\$	18,256,638
2014		15,480,438	4,308,584	983,407		20,772,429
2015		13,180,015	4,312,108	589,188		18,081,311
2016		12,508,927	4,331,899	570,717		17,411,543
2017		13,801,864	4,334,762	566,850		18,703,476
2018		16,764,567	4,564,228	765,299		22,094,094
2019		16,337,171	4,810,296	624,779		21,772,246
2020		18,194,168	4,968,620	634,133		23,796,921
2021		19,546,611	5,210,162	621,762		25,378,535
2022		16,405,015	6,517,572	665,194		23,587,781

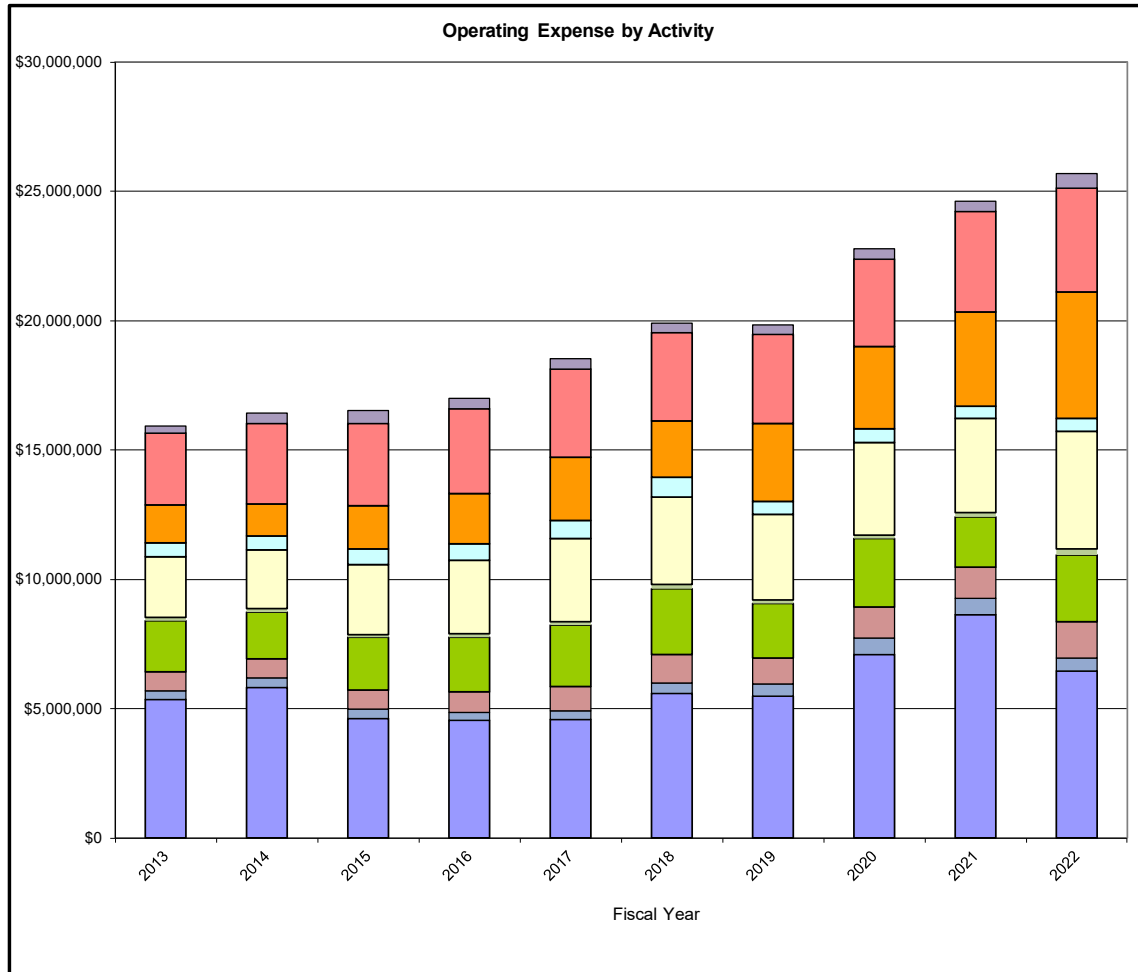


**Source:** North Marin Water District Audited Financial Statements

# North Marin Water District Operating Expenses by Activity Last Ten Fiscal Years

## Schedule 3

Fiscal Year	Source of Supply	Pumping	Operations	Water Treatment	Sewage Coll. & Treat.	Transmission & Distrib	Customer Service	General & Admin (2)	Other Op Expense	Deprec and Amortization (1)	Total Op Expense
2013	\$ 5,342,988	351,816	716,780	1,986,904	127,903	2,340,330	552,202	1,449,793	272,107	2,784,670	\$ 15,925,493
2014	5,834,854	341,597	742,706	1,815,429	120,548	2,270,764	550,709	1,221,849	411,377	3,128,302	16,438,135
2015	4,624,655	352,007	751,940	2,020,865	108,928	2,727,168	588,579	1,673,156	478,360	3,183,725	16,509,383
2016	4,565,833	281,255	797,806	2,099,887	134,193	2,871,290	628,981	1,934,011	391,481	3,286,353	16,991,090
2017	4,579,359	351,342	937,559	2,346,949	151,205	3,223,237	676,189	2,462,392	371,455	3,416,411	18,516,098
2018	5,569,766	426,356	1,079,917	2,567,146	163,957	3,387,559	742,164	2,169,660	354,505	3,434,069	19,895,099
2019	5,492,324	458,594	993,209	2,131,166	127,513	3,301,629	510,341	3,007,301	349,415	3,451,155	19,822,647
2020	7,096,645	646,366	1,176,833	2,647,688	145,032	3,560,513	534,552	3,199,140	398,010	3,366,216	22,770,995
2021	8,624,268	642,477	1,218,090	1,917,786	185,533	3,623,201	470,411	3,658,893	396,414	3,887,096	24,624,169
2022	6,450,873	522,717	1,385,267	2,588,135	219,023	4,556,025	501,005	4,877,009	563,288	4,023,236	25,686,578

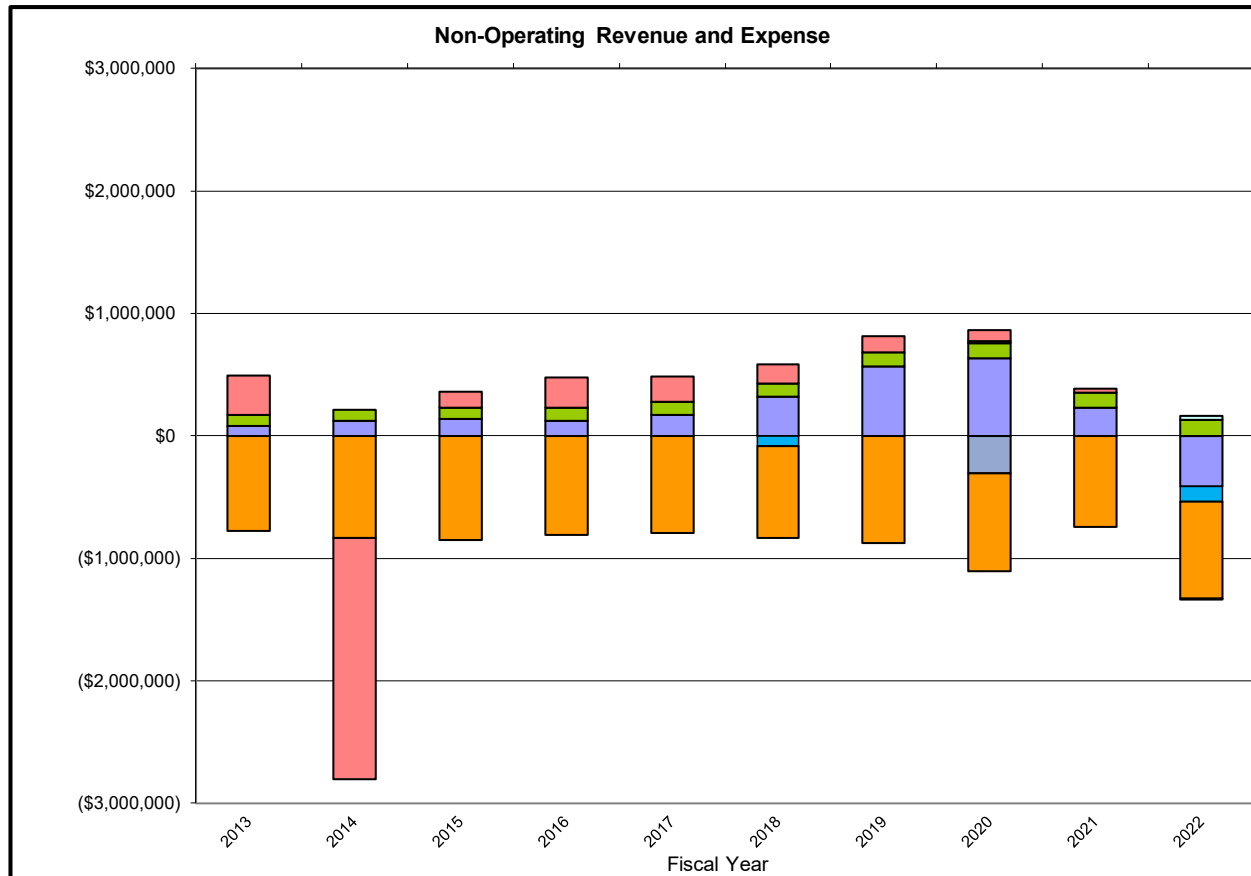


Source: North Marin Water District Audited Financial Statements

# North Marin Water District Non-operating Revenues and Expenses Last Ten Fiscal Years

## Schedule 4

Fiscal Year	Investment Income <sup>(1)</sup>	Property Taxes	Gain/(Loss) on Asset Sales	Debt Issuance Costs	Cap Contribution to Agency	Interest Expense	Other Inc & Exp, net	Net Non-Op Rev/(Exp)
2013	\$ 80,713	88,088	-	-	-	(778,762)	324,471	\$ (285,490)
2014	120,671	90,071	-	-	-	(830,830)	(1,972,027) <sup>(2)</sup>	(2,592,115)
2015	135,307	94,391	-	-	-	(847,950)	129,591	(488,661)
2016	125,078	102,259	-	-	-	(807,035)	250,969	(328,729)
2017	168,766	107,210	-	-	-	(791,211)	210,405	(304,830)
2018	316,072	109,927	-	(86,180)	-	(747,118)	154,189	(253,110)
2019	565,721	115,706	-	-	-	(875,354)	134,460	(59,467)
2020	632,208	120,821	18,816	-	(305,711)	(798,522)	92,747	(239,641)
2021	229,851	125,416	-	-	-	(740,004)	27,963	(356,774)
2022	(415,864)	132,649	34,135	(124,000)	-	(789,056)	(7,438)	(1,169,574)



**Notes:**

(1) Includes interest income and realized and unrealized gains and losses on investments.

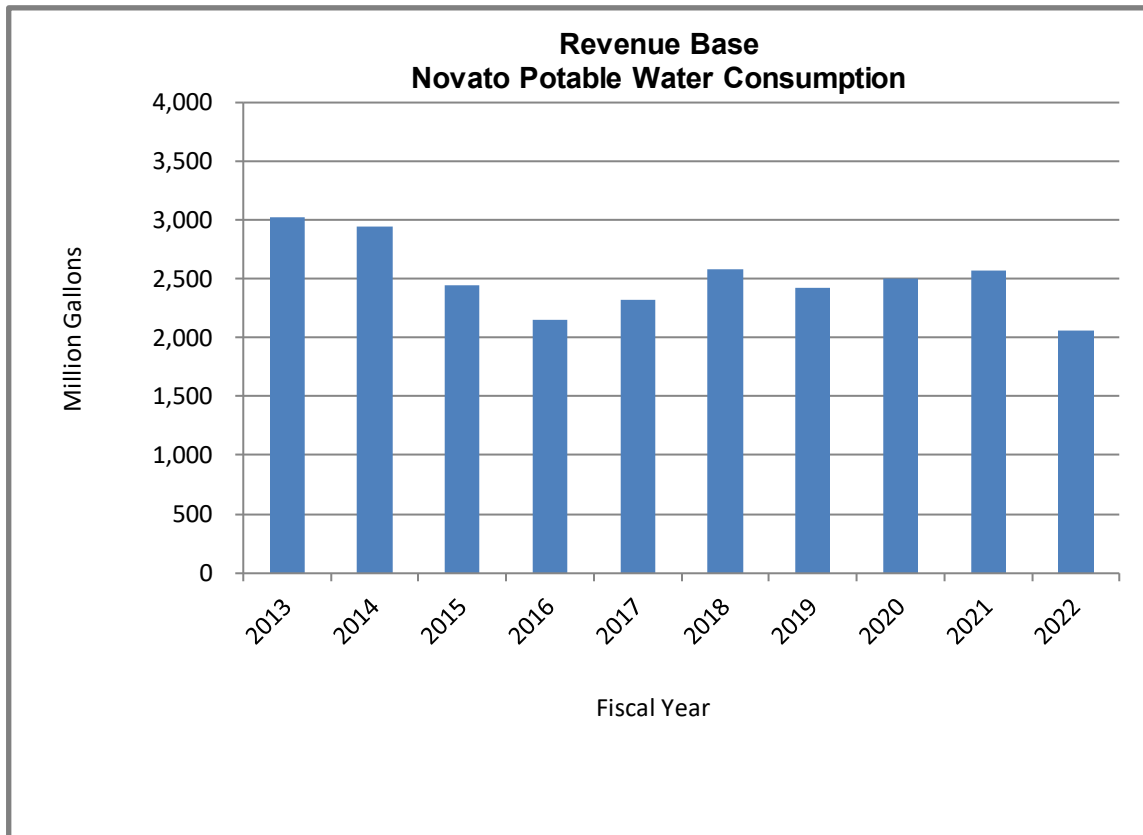
(2) Includes CalPERS Side Fund Payoff (\$2,073,701).

**Source:** North Marin Water District Audited Financial Statements

**North Marin Water District  
Revenue Base  
Last Ten Fiscal Years**

**Schedule 5**

<b>Fiscal Year</b>	<b>Novato Potable Water Consumption (Million Gallons)</b>
2013	3,018
2014	2,948
2015	2,444
2016	2,152
2017	2,317
2018	2,584
2019	2,416
2020	2,502
2021	2,570
2022	2,054



**Note:** See Schedule 2 "Revenue by Source" for information regarding water sales.

**Source:** Novato Water District Billing System

**North Marin Water District  
Customers by Type  
Last Ten Fiscal Years**

**Schedule 6**

Fiscal Year	Customer Type						Total	
	Novato Potable & Recycled					West Marin Water		Oceana Marin Sewer
	Single-Family Residential	Multi-Family Residential	Commerical/ Business	Government	Recycled			
2013	18,350	687	1,222	233	17	776	227	21,512
2014	18,491	699	1,222	231	44	776	229	21,692
2015	18,541	698	1,226	230	44	778	229	21,746
2016	18,561	704	1,239	232	44	780	230	21,790
2017	18,631	700	1,254	229	47	780	231	21,872
2018	18,449	699	1,217	220	53	785	232	21,655
2019	18,387	701	1,210	233	91	783	234	21,639
2020	18,398	711	1,213	232	91	782	235	21,662
2021	18,469	699	1,222	217	96	785	235	21,723
2022	18,552	699	1,232	217	97	789	235	21,821

Source: North Marin Water District - Finance Department

**North Marin Water District  
Novato Water Revenue Rates  
Last Ten Fiscal Years**

**Schedule 7**

<b>Bimonthly Service Charge</b>										
<b>Meter Size</b>	<b>6/30/13</b>	<b>6/30/14</b>	<b>6/30/15</b>	<b>6/30/16</b>	<b>6/30/17</b>	<b>6/30/18</b>	<b>6/30/19</b>	<b>6/30/20</b>	<b>6/30/21</b>	<b>6/30/22</b>
5/8" & 3/4"	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 31.50	\$ 33.00	\$ 34.15	\$ 34.15	\$ 41.46	\$ 43.95
1"	60.00	60.00	60.00	60.00	63.00	66.00	68.30	68.30	74.06	78.50
1 1/2"	73.00	73.00	73.00	73.00	77.00	80.50	83.30	83.30	128.38	136.08
2"	114.00	114.00	114.00	114.00	120.00	125.50	129.90	129.90	193.57	205.18
3"	227.00	227.00	227.00	227.00	238.00	248.50	257.20	257.20	367.41	389.45
4"	364.00	364.00	364.00	364.00	382.00	399.00	413.00	413.00	562.98	596.76
6"	761.00	761.00	761.00	761.00	799.00	835.00	864.00	864.00	1,106.23	1,172.60
8"	1,134.00	1,134.00	1,134.00	1,134.00	1,191.00	1,244.50	1,288.00	1,288.00	1,432.18	1,518.11

<b>Water Use Rate (per 1,000 Gallons)</b>										
<b>User Type</b>	<b>6/30/13</b>	<b>6/30/14</b>	<b>6/30/15</b>	<b>6/30/16</b>	<b>6/30/17</b>	<b>6/30/18</b>	<b>6/30/19</b>	<b>6/30/20</b>	<b>6/30/21</b>	<b>6/30/22</b>
<u>Residential Zone A</u>										
Base Rate <sup>(1)</sup>	\$ 4.03	\$ 4.29	\$ 4.46	\$ 4.77	\$ 5.01	\$ 5.24	\$ 5.42	\$ 5.42	\$ 5.50	\$ 5.83
Tier 1 <sup>(2)</sup>	6.42	6.84	7.11	7.61	7.99	8.35	8.64	8.64	6.23	6.60
Tier 2 <sup>(2)</sup>	11.17	11.90	12.38	13.25	13.91	14.54	15.05	15.05	7.57	8.13
<u>Non-Residential Zone A</u>										
Base Rate <sup>(1)</sup>	4.44	4.73	4.92	5.26	5.52	5.77	5.97	5.97	5.50	5.83
Seasonal Rate	4.77	5.08	5.28	5.65	5.93	6.20	6.42	6.42	7.67	8.13

**Notes:**

(1) Rates shown exclude additional elevation rate applicable to customers in upper elevation zones

(2) Tier 1 = 616-1845 gallons/day (gpd) FY13-FY20, 263-720 gpd FY21-FY22, Tier 2 = >1845 gpd FY13-FY20, >720 gpd FY21-FY22

N/A - Rate class was not established during the period

**Source:** North Marin Water approved rates

**North Marin Water District  
Ten Largest Water Customers by Revenue  
Current Fiscal Year and Ten Years Ago**

**Schedule 8**

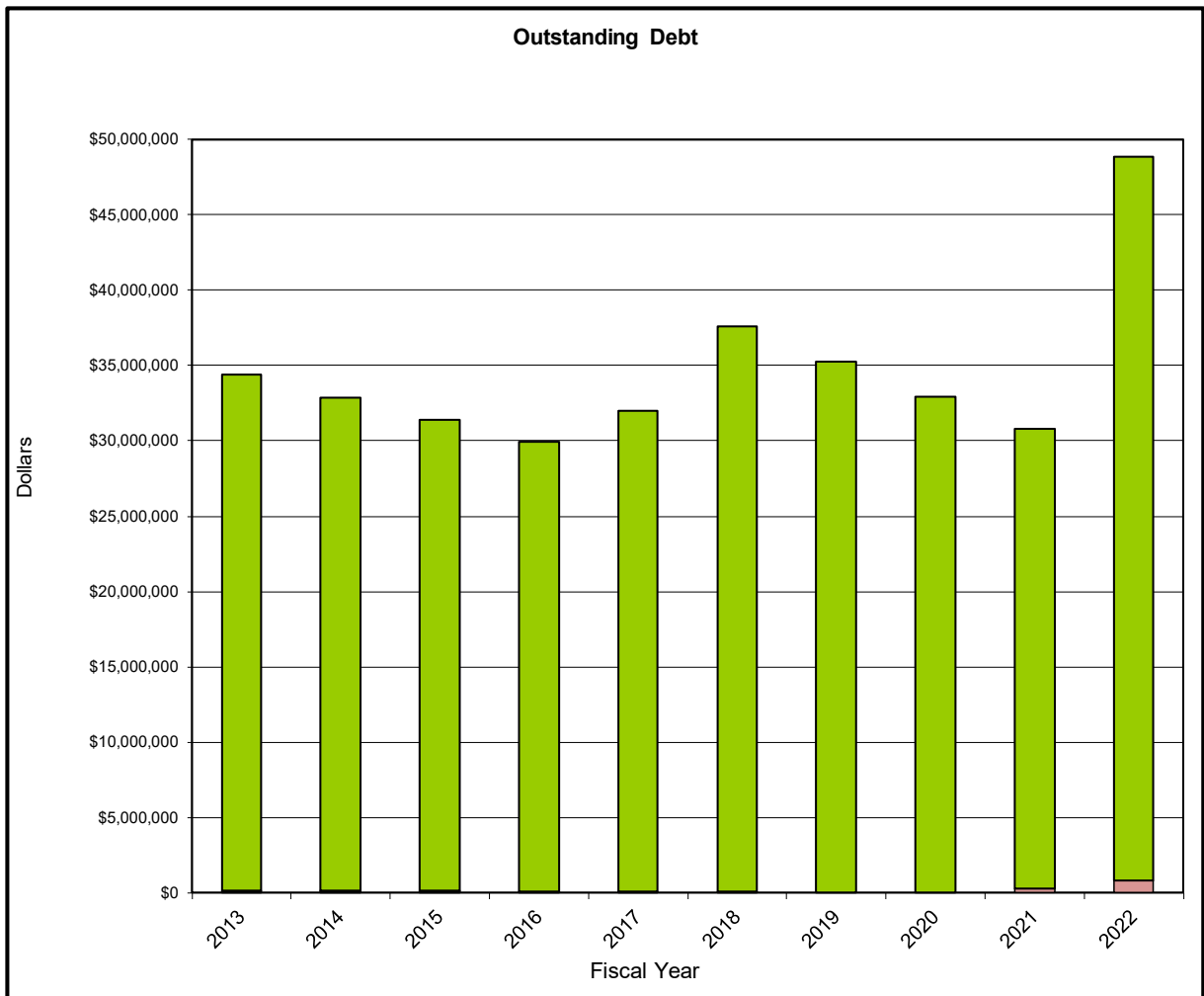
	<b>FY 2021/22</b>	<b>% of Total</b>	<b>FY 2012/13</b>	<b>% of Total</b>
1	City Of Novato	2.3%	City Of Novato	2.2%
2	Bay Club Stonetree	2.1%	Novato Unified School District	1.8%
3	Marin Country Club	1.5%	Bay Club Stonetree	1.6%
4	Biomarin Pharmaceutical	1.3%	Fireman's Fund	0.9%
5	Novato Unified School District	1.3%	Coast Guard Spanish Housing	0.8%
6	Indian Valley Golf Course	0.8%	BioMarin Pharmaceutical	0.7%
7	Bay Vista Apartments	0.7%	Meadow Park HOA	0.6%
8	Meadow Park Hoa	0.6%	Indian Valley Golf Course	0.6%
9	Marion Park Apts	0.6%	Bay Vista Apartments	0.5%
10	U.S. Coast Guard	0.5%	Marion Park Apts	0.5%
		<u>11.7%</u>		<u>10.2%</u>
	Total Water Service Revenue	\$22,923,000	Total Water Service Revenue	\$17,617,000

Source: NMWD CORE billing system (t:\finance\audit\audit22\acfr fy22\top revenue 2012\_2022.xlsx)top 10

**North Marin Water District  
Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years**

**Schedule 9**

Fiscal Year	Bonds Payable	Leases Payable	Loans Payable	Total		
				Debt	Per Capita	As a Share of Personal Income <sup>(1)</sup>
2013	181,652	-	34,241,715	34,423,367	318.46	0.25%
2014	159,916	-	32,687,391	32,847,307	564.32	0.29%
2015	136,000	-	31,237,390	31,373,390	538.48	0.50%
2016	116,000	-	29,823,693	29,939,693	514.32	0.47%
2017	94,000	-	31,922,939	32,016,939	490.81	0.44%
2018	72,000	-	37,513,463	37,585,463	524.87	0.41%
2019	-	-	35,236,198	35,236,198	610.95	0.48%
2020	-	-	32,903,399	32,903,399	571.65	0.56%
2021	-	268,052	30,509,356	30,777,408	533.63	0.52%
2022	-	800,066	48,058,224	48,858,290	498.82	0.37%



**Source:** North Marin Water District Audited Financial Statements

<sup>(1)</sup> Per Capita/Personal Income per Capita (See Schedule 11)



**North Marin Water District  
Pledged-Revenue Coverage  
Last Ten Fiscal Years**

**Schedule 10**

Fiscal Year			Net Available		Debt Service			Coverage
	Revenue <sup>(1)</sup>	Expense <sup>(2)</sup>	Revenue	Principal	Interest	Total	Ratio	
2013	\$	22,277,222	(13,453,715)	\$ 8,823,507	\$ 1,337,041	778,762	\$ 2,115,803	4.17
2014		21,364,965	(13,453,038)	7,911,927	1,618,138	830,830	2,448,968	3.23
2015		19,308,316	(13,803,596)	5,504,720	1,686,523	847,951	2,534,474	2.17
2016		18,191,410	(13,727,613)	4,463,797	1,721,904	807,034	2,528,938	1.77
2017		20,209,860	(15,118,535)	5,091,325	1,769,239	757,781	2,527,020	2.00
2018		22,506,537	(16,470,065)	6,036,472	1,814,680	747,118	2,561,798	2.36
2019		22,496,702	(16,395,767)	6,100,935	2,349,265	875,354	3,224,619	1.89
2020		26,057,340	(19,411,083)	6,646,257	2,332,799	798,522	3,131,321	2.12
2021		29,203,577	(20,742,030)	8,461,547	2,452,431	740,004	3,192,435	2.65
2022		24,290,503	(17,510,034)	6,780,469	2,629,806	789,056	3,418,862	1.98

**Notes:**

(1) Revenues includes Connection Fee Revenue, Interest Revenue,  
Rent & Lease Revenue, other non-operating revenue

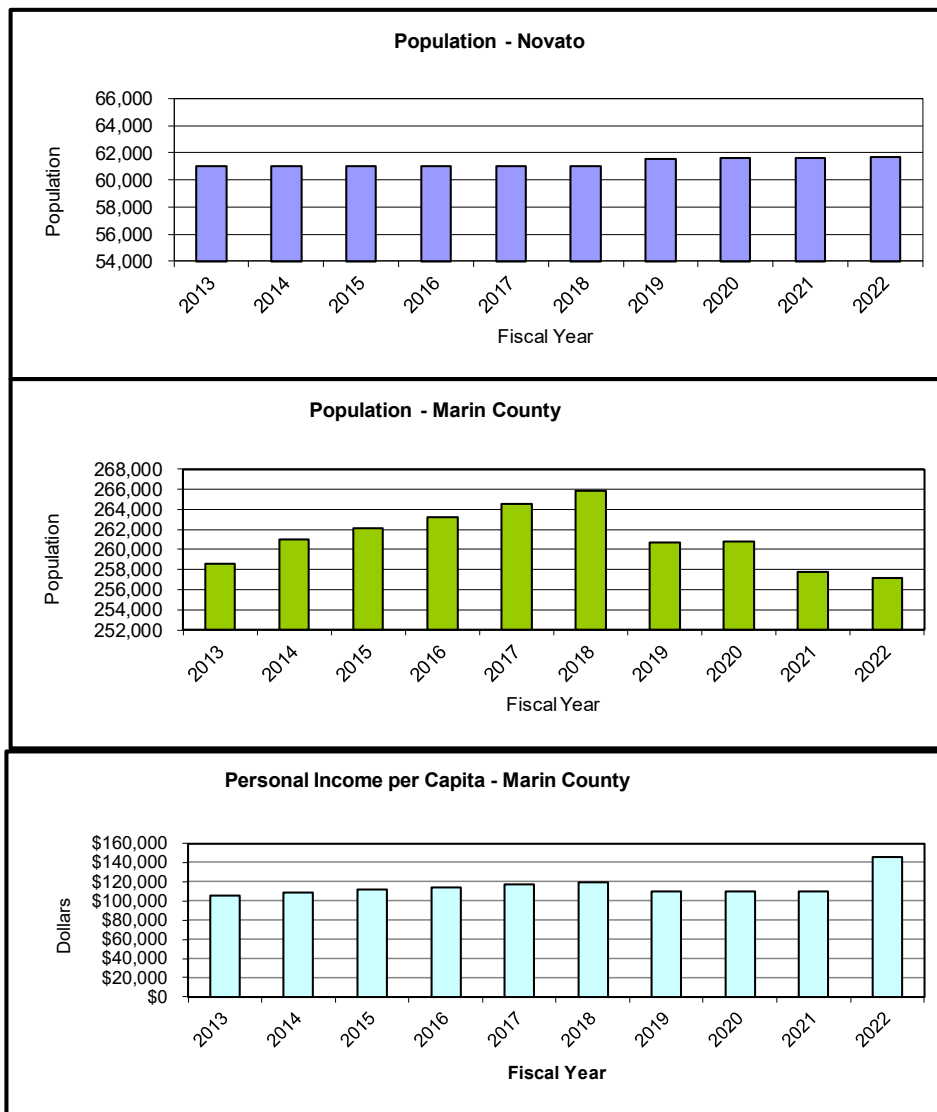
(2) Expense excludes depreciation and amortization, interest, GASB 68 related pension, and GASB 75 related OPEB expense.

**Source:** North Marin Water District Audited Financial Statements

# North Marin Water District Demographics and Economics Statistics Last Ten Fiscal Years

Schedule 11

Year	Novato Service Area <sup>(1)</sup>		County of Marin		
	Estimated Population	Unemployment Rate	Population	Personal Income (thousands of dollars)	Personal Income per Capita
2013	61,000	5.3%	258,569	\$ 27,220,334	\$ 105,273
2014	61,000	4.1%	261,033	28,455,468	109,011
2015	61,000	3.5%	262,105	29,332,433	111,911
2016	61,000	3.5%	263,257	30,059,737	114,184
2017	61,000	3.1%	264,535	30,945,833	116,982
2018	61,000	2.6%	265,891	31,803,488	119,611
2019	61,520	2.5%	260,651	28,492,803	109,314
2020	61,640	7.4%	260,814	28,510,622	109,314
2021	61,660	4.5%	257,774	28,178,307	109,314
2022	61,700	2.5%	257,135	37,432,428	145,575



## Sources:

Novato population estimates based on District's occupancy estimates per Active Dwelling Unit  
<https://www.labormarketinfo.edd.ca.gov/serp.html?q=Novato>  
 Population for Marin County found on page 36 of the County of Marin Proposed Budget FY2021-22  
 Personal Income per Capita for 2020 was unavailable. FY 2019 amount was used.  
 Personal Income per Capita for 2021 was unavailable. FY 2019 amount was used.

**North Marin Water District**  
**Demographics and Economics Statistics – Ten Largest Employers**  
**Current Year** **Schedule 12**

FY 2021/2022			FY 2012/2013		
Employer	Number of Employees	Percent of Total Employment	Employer	Number of Employees	Percent of Total Employment
1 BioMarin Pharmaceutical	1,005	3.74%	Novato Unified School District	800	3.04%
2 Novato Unified School District	803	2.99%	Fireman's Fund	736	2.80%
3 2K/Visual Concepts Entertainment	660	2.45%	BioMarin Pharamaceutical	607	2.31%
4 Bradley Electric	342	1.27%	2K/Visual Concepts Entertainment	398	1.51%
5 Costco Wholesale	316	1.17%	Cagwin & Dorward	387	1.47%
6 Novato Community Hospital	304	1.13%	Costco Wholesale	294	1.12%
7 City of Novato	290	1.08%	Novato Community Hospital	291	1.11%
8 Ultragenix	275	1.02%	Target Store	268	1.02%
9 Safeway Stores	250	0.93%	Buck Institute	261	0.99%
10 Novato Healthcare Center	233	0.87%	Safeway Stores	243	0.92%
	<b>4,478</b>	<b>15.71%</b>		<b>4,285</b>	<b>16.29%</b>

Source: City of Novato

<https://www.labormarketinfo.edd.ca.gov/serp.html?q=Novato>

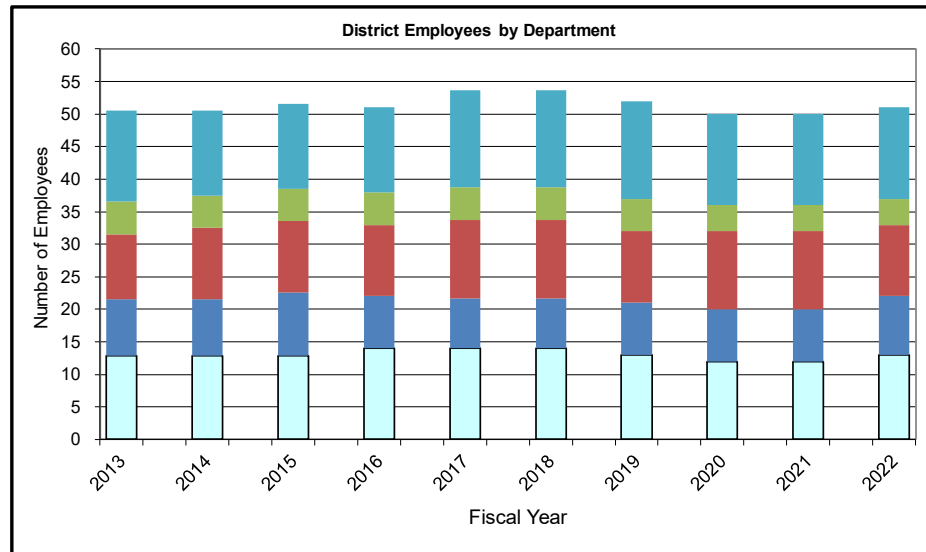
2021/2022 Largest Employers was not available. The last available year available was FY 2018/2019.

The labor force calculation was updated using EDD website.

# **North Marin Water District** **Operating and Capacity Indicators – Total Employees** **Last Ten Fiscal Years**

**Schedule 13**

Department	Fiscal Year End									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administrative Services	13	13	13	14	14	14	13	12	12	13
Engineering Services	9	9	10	8	8	8	8	8	8	9
Construction /Maintenance	10	11	11	11	12	12	11	12	12	11
Water Quality	5	5	5	5	5	5	5	4	4	4
Operations / Maintenance	14	13	13	13	15	15	15	14	14	14
	51	51	52	51	54	54	52	50	50	51



Source: North Marin Water District Overheaded Payroll Worksheets for Pay Periods Ending June 30  
Note: Excludes temporary employees

**North Marin Water District  
Other Operating and Capacity Indicators  
Last Ten Fiscal Years**

**Schedule 14**

<b>Other Operating and Capacity Indicators</b>				
<b>Fiscal Year</b>	<b>District Area (Square Miles)</b>	<b>Miles of Pipeline</b>	<b>Number of Fire Hydrants</b>	<b>System Storage Capacity (MG)</b>
2013	100	356	2,797	39
2014	100	356	2,805	39
2015	100	357	2,808	39
2016	100	358	2,814	39
2017	100	364	2,824	39
2018	100	364	2,842	40
2019	100	364	2,852	40
2020	100	365	2,862	40
2021	100	366	2,886	40
2022	100	367	2,894	40

**Source:** North Marin Water District - Engineering Department

# **Report on Internal Controls and Compliance**



**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Board of Directors  
North Marin Water District  
Novato, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audit contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the North Marin Water District (District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated November 15, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 *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 entity's financial statements will not be prevented, or detected and corrected, 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*, continued**

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Fedak & Brown LLP**  
Cypress, California  
November 15, 2022

**North Marin Water District**

**Management Report**

**June 30, 2022**

Board Draft for Review

**North Marin Water District**

**Management Report**

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Board Draft for Review

Board of Directors  
North Marin Water District  
Novato, California

**Dear Members of the Board:**

In planning and performing our audit of the financial statements of the North Marin Water District (District) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District'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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Current Year Comments and Recommendations**

***Disclosure of Audit Adjustments and Reclassifications***

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

**Current Year Comments and Recommendations, continued**

***Disclosure of Audit Adjustments and Reclassifications, continued***

***Management's Response***

The District has reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system.

**Prior Year Comments and Recommendations**

***Disclosure of Audit Adjustments and Reclassifications***

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

***Management's Response***

The District has reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system.

\*\*\*\*\*

This communication is intended solely for the information and use of management, the 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. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

**Fedak & Brown, LLP**  
Cypress, California  
November 15, 2022

**APPENDIX**

**North Marin Water District**

**Audit/Finance Committee Letter**

**June 30, 2022**

Board Draft for Review

Board of Directors  
North Marin Water District  
Novato, California

We have audited the financial statements of the business-type activities of the North Marin Water District (District) for the year ended June 30, 2022, and have issued our report thereon dated November 15, 2022. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated March 16, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 15, 2022.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

## **Significant Risks Identified**

We have identified the following significant risks:

- Management override of controls
- Revenue recognition

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the fair value of cash and investments which is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation which is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other post-employment benefits which is based on an actuarial valuation conducted by a third-party actuary. We evaluated the basis, and actuarial methods and assumptions used by the actuary to calculate the other post-employment benefits in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the defined benefit pension plan which is based on an actuarial valuation conducted by a third-party actuary. We evaluated the basis, and actuarial methods and assumptions used by the actuary to calculate the defined benefit pension plan in determining that it is reasonable in relation to the financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The disclosure of cash and investments in Note 2 to the financial statements which represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 8 to the financial statements which is based on estimated useful lives of each capitalized item which could differ from actual useful lives of each capitalized item.

The disclosure of the District's other post-employment benefits plan in Note 11 to the financial statements which is based on an actuarial valuation which could differ from actual costs.



### *Financial Statement Disclosures*

The disclosure of the District's defined benefit pension plan in Note 12 to the financial statements which is based on an actuarial valuation which could differ from actual costs.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

### **Identified or Suspected Fraud**

We have not identified or have not obtained information that indicates that fraud may have occurred.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. 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 each opinion unit's financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated November 15, 2022.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

## **Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

We applied certain limited procedures to the management discussion and analysis, schedules of changes in the District total OPEB liability and related ratios, schedules of the District's proportionate share of net pension liability, and the schedule of pension plan contributions, which are required supplementary information (RSI) that supplements 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 our 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 combining schedules, which accompany the financial statements but are not RSI. With respect to this 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 accounting principles generally accepted in the United States of America, 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 were not engaged to report on the introductory and statistical information sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Conclusion**

We appreciate the cooperation extended to us by Anthony Williams, General Manager, Julie Blue, Auditor-Controller, Nancy Holton, Accounting Supervisor, Nancy Williamson, Senior Accountant, and the rest of the District staff in the performance of our audit testwork. We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than the specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

**Fedak & Brown, LLP**

Cypress, California  
November 15, 2022.

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
AJE - To adjust US Bank investment account G/L accounts to fair market value based on the June 30, 2022 statement.			
49218.01	Gain/Loss On Market Value Of Investments	77,024.74	
15418.01	Market Value Of Investments		77,024.74
<b>Total</b>		<b>77,024.74</b>	<b>77,024.74</b>
<b>Adjusting Journal Entries JE # 2</b>			
AJE - To adjust accrued interest per G/L to agree with accrued interest provided by LAIF and USB statements at June 30, 2022.			
49200.01	Interest Earned - General Funds	25,972.30	
13750.01	Accrued Interest Receivable - General Funds		25,972.30
<b>Total</b>		<b>25,972.30</b>	<b>25,972.30</b>
<b>Adjusting Journal Entries JE # 3</b>			
AJE - To adjust County investments to FMV per County Pooled Cash Investment report factor 0.990722878 at June 30, 2022.			
49227.01	Interest Earned-STP SRF Loan Fund-County of Marin	9,721.34	
12632.01	STP SRF Loan Fund-County of Marin		9,721.34
<b>Total</b>		<b>9,721.34</b>	<b>9,721.34</b>
<b>Adjusting Journal Entries JE # 4</b>			
AJE - To record June invoice noted by District at June 30, 2022.			
11202.01	Work In Progress	26,450.03	
22200.01	Accounts Payable - Accrued		26,450.03
<b>Total</b>		<b>26,450.03</b>	<b>26,450.03</b>
<b>Adjusting Journal Entries JE # 5</b>			
AJE - To reverse July Lease for 100 Wood hollow rent accrued for in AP at June 30, 2022.			
22201.01	Accounts Payable - Vouchers	28,294.75	
14400.01	Prepaid Expense		28,294.75
<b>Total</b>		<b>28,294.75</b>	<b>28,294.75</b>
<b>Adjusting Journal Entries JE # 6</b>			
AJE - To adjust Interest Payable for Webster Bank loan interest accrual @ 4/6 months for \$157,227.78 due 9/1/2022.			
59450.01	Webster Bank Loan Interest Expense	52,409.52	
22355.01	Webster Bank Loan Interest Payable		52,409.52
<b>Total</b>		<b>52,409.52</b>	<b>52,409.52</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 7</b>			
CPE - To reclassify District job #1719400 and Developer job #1283100 at June 30, 2022.			
11201.01	Work In Progress - Developer	12,978.77	
11201.01	Work In Progress - Developer	425.32	
11201.01	Work In Progress - Developer	225.68	
11201.01	Work In Progress - Developer	534.10	
11201.01	Work In Progress - Developer	283.40	
11202.01	Work In Progress - District	3,940.00	
11201.01	Work In Progress - Developer		3,940.00
11202.01	Work In Progress - District		12,978.77
11202.01	Work In Progress - District		425.32
11202.01	Work In Progress - District		225.68
11202.01	Work In Progress - District		534.10
11202.01	Work In Progress - District		283.40
<b>Total</b>		<b>18,387.27</b>	<b>18,387.27</b>
<b>Adjusting Journal Entries JE # 8</b>			
CPE - To close job 1.719600 copper repl 1.2.5.6.9.10 Ganey at June 30, 2022.			
11181.01	Distribution Lines	45,712.18	
11202.01	Work In Progress - District		45,712.18
<b>Total</b>		<b>45,712.18</b>	<b>45,712.18</b>
<b>Adjusting Journal Entries JE # 9</b>			
CPE - To close job 1.7188.00 Watershed Property Vineyard Fence at June 30, 2022.			
11170.01	Storage Facilities	35,453.00	
11202.01	Work In Progress - District		35,453.00
<b>Total</b>		<b>35,453.00</b>	<b>35,453.00</b>
<b>Adjusting Journal Entries JE # 10</b>			
CPE - To close job 1.6600.88 STP Lake Aeration Expansion at June 30, 2022.			
11160.01	Treatment Facilities:Novato:Admin	40,903.00	
11202.01	Work In Progress - District		40,903.00
<b>Total</b>		<b>40,903.00</b>	<b>40,903.00</b>
<b>Adjusting Journal Entries JE # 11</b>			
CPE - To expense job 1660083 APA from WIP District to Maintenance of Equipment at June 30, 2022.			
53501.01	Maintenance Of Equipment	113.12	
53501.01	Maintenance Of Equipment	67.94	
53501.01	Maintenance Of Equipment	101.73	
53501.01	Maintenance Of Equipment	82.39	
53501.01	Maintenance Of Equipment	100.35	
53501.01	Maintenance Of Equipment	11,536.68	
11202.01	Work In Progress - District		113.12
11202.01	Work In Progress - District		67.94
11202.01	Work In Progress - District		101.73
11202.01	Work In Progress - District		82.39
11202.01	Work In Progress - District		100.35
11202.01	Work In Progress - District		11,536.68
<b>Total</b>		<b>12,002.21</b>	<b>12,002.21</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 12</b>			
CPE - To close Job 1.6600.40 STP Upgrade Plant Water booster PS. This job is under the \$5,000 Capitalization threshold and will be expensed at June 30, 2022.			
52202.01	Maintenance Of Pumping Equipment	4,813.76	
11202.01	Work In Progress - District		4,813.76
<b>Total</b>		<b>4,813.76</b>	<b>4,813.76</b>
<b>Adjusting Journal Entries JE # 13</b>			
CPE - To reclassify Maintenance expense (job 1660002) at June 30, 2022.			
NMWD (AJE#14 JC005293) at June 30, 2022.			
53501.01	Maintenance Of Equipment	2,414.63	
53501.01	Maintenance Of Equipment	29.90	
53501.01	Maintenance Of Equipment	185.47	
53501.01	Maintenance Of Equipment	83.40	
53501.01	Maintenance Of Equipment	1,358.88	
53501.01	Maintenance Of Equipment	524.48	
53501.01	Maintenance Of Equipment	277.00	
52202.01	Maintenance Of Pumping Equipment		4,813.76
53501.01	Maintenance Of Equipment		60.00
<b>Total</b>		<b>4,873.76</b>	<b>4,873.76</b>
<b>Adjusting Journal Entries JE # 14</b>			
CPE - To expense job 2.6130.23 at June 30, 2021.			
(NMWD AJE #15 JC-005290)			
52403.02	Operating Labor & Expense	4,278.26	
52403.02	Operating Labor & Expense	3,811.42	
52403.02	Operating Labor & Expense	546.00	
11202.02	Work In Progress - District		4,278.26
11202.02	Work In Progress - District		3,811.42
11202.02	Work In Progress - District		546.00
<b>Total</b>		<b>8,635.68</b>	<b>8,635.68</b>
<b>Adjusting Journal Entries JE # 15</b>			
CPE - To close Job 2.6601.32 for Land Purchase Portion of TP Solids Handling project West Marin at June 30, 2022.			
(NMWD AJE #16, JC-000873, Batch 12112)			
11120.02	Land & Land Rights	20,000.00	
11202.02	Work In Progress - District		20,000.00
<b>Total</b>		<b>20,000.00</b>	<b>20,000.00</b>
<b>Adjusting Journal Entries JE # 16</b>			
CPE - To close job 4.6133.20 PRE P.S. #2 Pumping Equipment at June 30, 2022.			
(NMWD AJE #17, JC-000866, Batch 12108)			
11160.02	Treatment Facilities	8,361.38	
11202.02	Work In Progress - District		8,361.38
<b>Total</b>		<b>8,361.38</b>	<b>8,361.38</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 17</b>			
CPE - To close job 2.6602.24 Well #2 Rehab - replace pumps, motors, and standpipe at June 30, 2022. (NMWD AJE #18, JC-000867, Batch 12109)			
11160.02	Treatment Facilities	22,642.88	
11202.02	Work In Progress - District		22,642.88
<b>Total</b>		<b>22,642.88</b>	<b>22,642.88</b>
<b>Adjusting Journal Entries JE # 18</b>			
CPE - To close job 1.2254 Marin Country Club Estates 3 at June 30, 2022. (NMWD #19, JC-000871, Batch 12111)			
22800.01	Advances For Construction	93,301.55	
22815.01	Meter/Service Line Fees	630.00	
59800.01	Miscellaneous Expense	212.76	
11201.01	Work In Progress - Developer		93,895.80
57001.01	OPEB Expense-G&A		248.51
<b>Total</b>		<b>94,144.31</b>	<b>94,144.31</b>
<b>Adjusting Journal Entries JE # 19</b>			
CPE - To close Job 1.2809 5300 Redwood Hwy South at June 30, 2022. (NMWD AJE#22, JC-000870, Batch 12111)			
54001.01	Supervision & Engineering	5,561.90	
11201.01	Work In Progress - Developer		5,561.90
<b>Total</b>		<b>5,561.90</b>	<b>5,561.90</b>
<b>Adjusting Journal Entries JE # 20</b>			
CPE - To record WIP 6/22 #2 at June 30, 2022. Capital Contributions on closed projects. (NMWD #23, JE-024555, Batch 12113)			
13740.01	Accounts Receivable:Novato:Cons Acct	20,101.68	
22800.01	Advances For Construction	1,647,081.44	
22800.02	Advances For Construction	12,410.71	
22800.01	Advances For Construction		20,101.68
49401.01	Capital Contributions		1,647,081.44
49401.02	Capital Contributions		12,410.71
<b>Total</b>		<b>1,679,593.83</b>	<b>1,679,593.83</b>
<b>Adjusting Journal Entries JE # 21</b>			
CPE - To close Job 1.2809 5300 Redwood Hwy South Correct Batch 12111 - Advance was not relieved in Batch 12111 and expense did not need to be charged as the advance covered all costs. (NMWD #25, JC-000876, Batch 12119)			
22800.01	Advances For Construction	6,028.99	
54001.01	Supervision & Engineering		5,561.90
57001.01	OPEB Expense-G&A		467.09
<b>Total</b>		<b>6,028.99</b>	<b>6,028.99</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 22</b>			
CPE - Reversal of journal: JE-024370. (NMWD #26, JE-024554, Batch 12116)			
22800.01	Advances For Construction	20,101.68	
49401.01	Capital Contributions	1,765,790.27	
49401.02	Capital Contributions	9,257.39	
13740.01	Accounts Receivable:Novato:Cons Acct		20,101.68
22800.01	Advances For Construction		1,765,790.27
22800.02	Advances For Construction		9,257.39
<b>Total</b>		<b>1,795,149.34</b>	<b>1,795,149.34</b>
<b>Adjusting Journal Entries JE # 23</b>			
CPE - Reversal of journal: JE-024393 (NMWD AJE#32, JE-024566, Batch 12123)			
49401.02	Capital Contributions	3,153.32	
22800.02	Advances For Construction		3,153.32
<b>Total</b>		<b>3,153.32</b>	<b>3,153.32</b>
<b>Adjusting Journal Entries JE # 24</b>			
CPE - To close job 1.2694.00 Haystack Landing at June 30, 2022. NMWD AJE #20, JC-000869, Batch 12110			
11181.01	Distribution Lines	29,758.38	
11181.01	Distribution Lines	48,747.00	
22800.01	Advances For Construction	30,275.12	
11201.01	Work In Progress - Developer		29,758.38
49401.01	Capital Contributions		29,758.38
49401.01	Capital Contributions		48,747.00
57000.01	GASB68 Adjustment - G&A		516.74
<b>Total</b>		<b>108,780.50</b>	<b>108,780.50</b>
<b>Adjusting Journal Entries JE # 25</b>			
GASB 68 Entry #1 - To reclassify 2021 contributions to NPL at June 30, 2022. (NMWD #27, JE-024559, Batch 12120)			
21502.01	Net Pension Liability	1,490,360.00	
16100.01	Deferred Outflows - Pension		1,490,360.00
<b>Total</b>		<b>1,490,360.00</b>	<b>1,490,360.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 26</b>			
GASB 68 Entry #2 - To reclassify 2022 contributions to Deferred Outflows of Resources at June 30, 2022.			
(NMWD #27, JE-024560, Batch 12120)			
13509.02	Unrestricted Cash:West Marin:GM	77,033.00	
13509.05	Unrestricted Cash	20,764.00	
13509.08	Unrestricted Cash	20,262.00	
16100.01	Deferred Outflows - Pension	1,674,677.00	
13509.01	Unrestricted Cash		118,059.00
51400.01	GASB68 Adjustment - Source		4,018.00
51400.02	GASB68 Adjustment - Source		837.00
52309.01	GASB68 Adjustment - Pumping		8,374.00
52309.02	GASB68 Adjustment - Pumping		2,847.00
52309.05	GASB68 Adjustment - Pumping		166.00
52700.01	GASB68 Adjustment - Operations		167,468.00
52700.02	GASB68 Adjustment - Operations		10,048.00
52700.05	GASB68 Adjustment - Operations		11,220.00
53800.01	GASB68 Adjustment - Water Treatment		274,648.00
53800.02	GASB68 Adjustment - Water Treatment		33,494.00
53800.05	GASB68 Adjustment - Water Treatment		1,005.00
54598.01	GASB68 Adjustment - T&D		572,740.00
54598.02	GASB68 Adjustment - T&D		23,445.00
54598.05	GASB68 Adjustment - T&D		8,373.00
54699.08	GASB68 Adjustment - Sewage Collection		11,053.00
54799.08	GASB68 Adjustment - Sewage Treatment		3,515.00
54899.08	GASB68 Adjustment - Disposal-OMSewer-Admin		5,694.00
55999.01	GASB68 Adjustment - Consumer Accounting		40,193.00
55999.02	GASB68 Adjustment - Consumer Accounting		3,852.00
57000.01	GASB68 Adjustment - G&A		435,417.00
58100.01	GASB68 Adjustment - Water Conservation		53,760.00
58100.02	GASB68 Adjustment - Water Conservation		2,510.00
<b>Total</b>		<b>1,792,736.00</b>	<b>1,792,736.00</b>



**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 27</b>			
GASB 68 Entry #3 - To record changes in pension liability during FY20/21 at June 30, 2022. (NMWD #27, JE-024561, Batch 12120)			
13509.01	Unrestricted Cash	443,700.00	
16100.01	Deferred Outflows - Pension	983,512.00	
21502.01	Net Pension Liability	3,970,266.00	
23100.01	Deferred Inflows - Pension	46,830.00	
23100.01	Deferred Inflows - Pension	437,512.00	
51400.01	GASB68 Adjustment - Source	15,104.00	
51400.02	GASB68 Adjustment - Source	3,147.00	
52309.01	GASB68 Adjustment - Pumping	31,469.00	
52309.02	GASB68 Adjustment - Pumping	10,699.00	
52309.05	GASB68 Adjustment - Pumping	629.00	
52700.01	GASB68 Adjustment - Operations	629,373.00	
52700.02	GASB68 Adjustment - Operations	37,762.00	
52700.05	GASB68 Adjustment - Operations	42,168.00	
53800.01	GASB68 Adjustment - Water Treatment	1,032,171.00	
53800.02	GASB68 Adjustment - Water Treatment	125,875.00	
53800.05	GASB68 Adjustment - Water Treatment	3,776.00	
54598.01	GASB68 Adjustment - T&D	2,152,455.00	
54598.02	GASB68 Adjustment - T&D	88,112.00	
54598.05	GASB68 Adjustment - T&D	31,469.00	
54699.08	GASB68 Adjustment - Sewage Collection	41,539.00	
54799.08	GASB68 Adjustment - Sewage Treatment	13,211.00	
54899.08	GASB68 Adjustment - Disposal-OMSewer-Admin	21,399.00	
55999.01	GASB68 Adjustment - Consumer Accounting	151,049.00	
55999.02	GASB68 Adjustment - Consumer Accounting	14,482.00	
57000.01	GASB68 Adjustment - G&A	1,636,369.00	
58100.01	GASB68 Adjustment - Water Conservation	202,038.00	
58100.02	GASB68 Adjustment - Water Conservation	9,432.00	
13509.02	Unrestricted Cash:West Marin:GM		289,509.00
13509.05	Unrestricted Cash		78,042.00
13509.08	Unrestricted Cash		76,149.00
16100.01	Deferred Outflows - Pension		195,609.00
16100.01	Deferred Outflows - Pension		437,512.00
23100.01	Deferred Inflows - Pension		10,772,337.00
23100.01	Deferred Inflows - Pension		326,390.00
<b>Total</b>		<b>12,175,548.00</b>	<b>12,175,548.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 28</b>			
GASB 68 Entry #4 - To record changes in the deferred outflows and deferred inflows (amortization) during FY20/21 at June 30, 2022. (NMWD #27, JE-024562, Batch 12120)			
13509.02	Unrestricted Cash:West Marin:GM	87,323.00	
13509.05	Unrestricted Cash	23,540.00	
13509.08	Unrestricted Cash	22,968.00	
23100.01	Deferred Inflows - Pension	2,245,196.00	
23100.01	Deferred Inflows - Pension	58,215.00	
23100.01	Deferred Inflows - Pension	367,482.00	
13509.01	Unrestricted Cash		133,831.00
16100.01	Deferred Outflows - Pension		703,283.00
16100.01	Deferred Outflows - Pension		69,257.00
51400.01	GASB68 Adjustment - Source		4,556.00
51400.02	GASB68 Adjustment - Source		949.00
52309.01	GASB68 Adjustment - Pumping		9,492.00
52309.02	GASB68 Adjustment - Pumping		3,227.00
52309.05	GASB68 Adjustment - Pumping		190.00
52700.01	GASB68 Adjustment - Operations		189,835.00
52700.02	GASB68 Adjustment - Operations		11,390.00
52700.05	GASB68 Adjustment - Operations		12,719.00
53800.01	GASB68 Adjustment - Water Treatment		311,330.00
53800.02	GASB68 Adjustment - Water Treatment		37,967.00
53800.05	GASB68 Adjustment - Water Treatment		1,139.00
54598.01	GASB68 Adjustment - T&D		649,237.00
54598.02	GASB68 Adjustment - T&D		26,577.00
54598.05	GASB68 Adjustment - T&D		9,492.00
54699.08	GASB68 Adjustment - Sewage Collection		12,529.00
54799.08	GASB68 Adjustment - Sewage Treatment		3,985.00
54899.08	GASB68 Adjustment - Disposal-OMSewer-Admin		6,454.00
55999.01	GASB68 Adjustment - Consumer Accounting		45,560.00
55999.02	GASB68 Adjustment - Consumer Accounting		4,368.00
57000.01	GASB68 Adjustment - G&A		493,572.00
58100.01	GASB68 Adjustment - Water Conservation		60,940.00
58100.02	GASB68 Adjustment - Water Conservation		2,845.00
<b>Total</b>		<b>2,804,724.00</b>	<b>2,804,724.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 29</b>			
GASB 75 Entry #1 - To record changes in OPEB liability during FY21/22 in the current year. (NMWD #28, JE-024563, Batch 12121)			
13509.01	Unrestricted Cash	1,802.00	
16200.01	Deferred Outflows - OPEB	138,698.00	
21503.01	OPEB Liability	594,431.00	
23200.01	Deferred Inflows:OPEB	489,891.00	
23200.01	Deferred Inflows:OPEB	104,267.00	
51401.01	GASB75 Adjustment - Source of Supply	61.00	
51401.02	GASB75 Adjustment - Source of Supply	13.00	
52310.01	GASB75 Adjustment - Pumping	128.00	
52310.02	GASB75 Adjustment - Pumping	43.00	
52310.05	GASB75 Adjustment - Pumping	3.00	
52701.01	GASB75 Adjustment - Operations	2,554.00	
52701.02	GASB75 Adjustment - Operations	153.00	
52701.05	GASB75 Adjustment - Operations	171.00	
53801.01	GASB75 Adjustment - Water Treatment	4,189.00	
53801.02	GASB75 Adjustment - Water Treatment	511.00	
53801.05	GASB75 Adjustment - Water Treatment	15.00	
54596.01	GASB75 Adjustment - T&D	8,735.00	
54596.02	GASB75 Adjustment - T&D	358.00	
54596.05	GASB75 Adjustment -T&D	128.00	
54698.08	GASB75 Adjustment - Sewage Collection	169.00	
54798.08	GASB75 Adjustment - Sewage Treatment	54.00	
54898.08	GASB75 Adjustment - Sewage Disposal	87.00	
55998.01	GASB75 Adjustment - Consumer Accounting	613.00	
55998.02	GASB75 Adjustment - Consumer Accounting	59.00	
57001.01	OPEB Expense-G&A	6,641.00	
58101.01	GASB75 Adjustment - Water Conservation	820.00	
58101.02	GASB75 Adjustment - Water Conservation	38.00	
13509.02	Unrestricted Cash:West Marin:GM		1,175.00
13509.05	Unrestricted Cash		317.00
13509.08	Unrestricted Cash		310.00
16200.01	Deferred Outflows - OPEB		489,891.00
16200.01	Deferred Outflows - OPEB		104,267.00
23200.01	Deferred Inflows:OPEB		758,672.00
<b>Total</b>		<b>1,354,632.00</b>	<b>1,354,632.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 30</b>			
GASB 75 Entry #2 - To record changes in the deferred outflows and deferred inflows (amortization) at June 30, 2022.			
(NMWD #28, JE-024564, Batch 12121)			
13509.02	Unrestricted Cash:West Marin:GM	630.00	
13509.05	Unrestricted Cash	170.00	
13509.08	Unrestricted Cash	166.00	
23200.01	Deferred Inflows:OPEB	19,647.00	
13509.01	Unrestricted Cash		966.00
16200.01	Deferred Outflows - OPEB		5,946.00
51401.01	GASB75 Adjustment - Source of Supply		33.00
51401.02	GASB75 Adjustment - Source of Supply		7.00
52310.01	GASB75 Adjustment - Pumping		69.00
52310.02	GASB75 Adjustment - Pumping		23.00
52310.05	GASB75 Adjustment - Pumping		1.00
52701.01	GASB75 Adjustment - Operations		1,371.00
52701.02	GASB75 Adjustment - Operations		82.00
52701.05	GASB75 Adjustment - Operations		92.00
53801.01	GASB75 Adjustment - Water Treatment		2,247.00
53801.02	GASB75 Adjustment - Water Treatment		274.00
53801.05	GASB75 Adjustment - Water Treatment		8.00
54596.01	GASB75 Adjustment - T&D		4,686.00
54596.02	GASB75 Adjustment - T&D		192.00
54596.05	GASB75 Adjustment -T&D		69.00
54698.08	GASB75 Adjustment - Sewage Collection		90.00
54798.08	GASB75 Adjustment - Sewage Treatment		29.00
54898.08	GASB75 Adjustment - Sewage Disposal		47.00
55998.01	GASB75 Adjustment - Consumer Accounting		328.00
55998.02	GASB75 Adjustment - Consumer Accounting		32.00
57001.01	OPEB Expense-G&A		3,562.00
58101.01	GASB75 Adjustment - Water Conservation		439.00
58101.02	GASB75 Adjustment - Water Conservation		20.00
<b>Total</b>		<b>20,613.00</b>	<b>20,613.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 31</b>			
AJE - To reclassify accrued payroll liabilities from A/P vouchers account to accrued payroll liability accounts at June 30, 2022.			
13509.02	Unrestricted Cash:West Marin:GM	863.84	
13509.05	Unrestricted Cash	134.78	
13509.08	Unrestricted Cash	199.30	
22201.01	Accounts Payable - Vouchers	73,347.90	
22201.01	Accounts Payable - Vouchers	40,575.62	
22201.01	Accounts Payable - Vouchers	16,464.99	
13509.01	Unrestricted Cash		1,197.92
25200.01	Fed. Withholding Taxes Payable		33,199.50
25201.01	State Withholding Taxes Payable		13,588.30
25202.01	FICA Taxes Payable - Employee Portion		20,074.20
25203.01	State Disability Insurance Payable		2,876.69
25310.01	Employee Pension Contribution Expense		16,972.21
25314.01	FICA Taxes Payable - ER Expense		20,074.20
57000.01	GASB68 Adjustment - G&A		22,405.49
57000.02	GASB68 Adjustment - G&A		863.84
57000.05	GASB68 Adjustment - G&A		134.78
57000.08	GASB68 Adjustment-G&A		199.30
<b>Total</b>		<b>131,586.43</b>	<b>131,586.43</b>
<b>Adjusting Journal Entries JE # 32</b>			
AJE - To adjust the unbilled receivable based on updated billing register support provided by District at June 30, 2022.			
(NMWD #36, JE-024580, Batch 12139)			
13741.01	Accrued Water Revenue	257,953.00	
41100.02	Water Sales	52,016.00	
13741.02	Accrued Water Revenue		47,504.00
41100.01	Water Sales		47,435.00
41105.01	Bimonthly Service Charges		210,518.00
41105.02	Bimonthly Service Charges		4,512.00
<b>Total</b>		<b>309,969.00</b>	<b>309,969.00</b>
<b>Adjusting Journal Entries JE # 33</b>			
CPE - To accrue late CIP invoice for Freyer & Laureta, Inc. at June 30, 2022.			
NMWD AJE # 37, No JE, No Batch			
11202.01	Work In Progress - District	27,642.00	
22201.01	Accounts Payable - Vouchers		27,642.00
<b>Total</b>		<b>27,642.00</b>	<b>27,642.00</b>

**North Marin Water District**  
**Schedule of Audit Adjusting Journal Entries**  
**June 30, 2022**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 34</b>			
CPE - To reclass and adjust GASB 87 leases based on schedule revisions for June 30, 2022.			
13728.01	Lease Receivable-LT-Novato	43,119.51	
13728.02	Lease Receivable-LT-WM	1,031.04	
22441.01	Leased Assets/Building - Current	2,468.52	
23300.01	Deferred Inflow of Resources-Leases-Novato	13,259.58	
23300.02	Deferred Inflow of Resources-Leases-WM	645.88	
13757.01	Lease Receivable-Current		43,119.51
13757.02	Lease Receivable-Current-WM		1,031.04
21441.01	Leased Assets/Building - LT		2,467.63
49100.01	Rents & Leases		0.89
49100.01	Rents & Leases		13,259.58
49100.02	Rents & Leases		645.88
<b>Total</b>		<b>60,524.53</b>	<b>60,524.53</b>
<b>Adjusting Journal Entries JE # 35</b>			
PPA - Reclass the effect of 2020-2021 lease activity to net position for the financial statement presentation and disclosure.			
49100.01	Rents & Leases	14,475.00	
49100.02	Rents & Leases	807.00	
31100.01	Earned Surplus		14,475.00
31100.02	Earned Surplus		807.00
<b>Total</b>		<b>15,282.00</b>	<b>15,282.00</b>
<b>Total Adjusting Journal Entries</b>		<b>24,317,686.95</b>	<b>24,317,686.95</b>
<b>Proposed Journal Entries</b>			
<b>Proposed Journal Entries JE # 132</b>			
PAJE - To adjust unbilled receivable for recycled water fund based on updated billing for June 30, 2022.			
13741.05	Accrued Water Revenue	25,923.17	
41100.05	Water Sales		25,923.17
<b>Total</b>		<b>25,923.17</b>	<b>25,923.17</b>
<b>Total Proposed Journal Entries</b>		<b>25,923.17</b>	<b>25,923.17</b>
<b>Total All Journal Entries</b>		<b>24,343,610.12</b>	<b>24,343,610.12</b>

**Legend:**

AJE	Audit Adjusting Journal Entry
CPE	District Prepared Audit Adjusting Journal Entry
PPA	Prior Period Adjusting Journal Entry
GASB 68 Entry	GASB 68 Implementation Journal Entry
GASB 75 Entry	GASB 75 Implementation Journal Entry
PAJE	Proposed Audit Adjustment - Not Posted to District's General Ledger

# **North Marin Water District**

## **Board of Directors**

### **Presentation of 2022 Audit Results**

**Fedak & Brown LLP**



# **The Audit**

- **The Audit was Performed in Accordance with Auditing Standards Generally Accepted in the United States of America**
  - **The Audit Includes:**
    - **Assessing the District's Internal Controls**
    - **Agree Balances to Supporting Documentation**
    - **Perform Analysis of Key Relationships**



# **The Auditor's Opinion**

## **Independent Auditor's Report**

- **Independent Auditor's Report on the Financial Statement – Unmodified Opinion**
  - In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the **North Marin Water District** as of June 30, 2022....

# The ACFR

## Annual Comprehensive Financial Report



Government Finance Officers Association

Certificate of  
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Presented to

**North Marin Water District  
California**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morrell*

Executive Director/CEO

# **The Management Report**

## **Our Findings**

- **We did not Identify Material Weakness Within the District's Internal Control Structure**

# **What's New – GASB 87**

- **Requires that Material Lease Agreements be Recorded on the District's Statements of Net Position**

# Financial Highlights

## Condensed Statements of Net Position

	2022	As Restated 2021	Change
<b>Assets:</b>			
Current assets	\$ 47,718,488	30,818,785	16,899,703
Non-current assets	6,391,431	4,235,383	2,156,048
Capital assets, net	140,803,815	139,341,932	1,461,883
<b>Total assets</b>	<b>194,913,734</b>	<b>174,396,100</b>	<b>20,517,634</b>
<b>Deferred outflows of resources</b>	<b>2,797,995</b>	<b>3,497,233</b>	<b>(699,238)</b>
<b>Liabilities:</b>			
Current liabilities	8,677,249	6,056,565	2,620,684
Non-current liabilities	59,548,203	48,957,580	10,590,623
<b>Total liabilities</b>	<b>68,225,452</b>	<b>55,014,145</b>	<b>13,211,307</b>
<b>Deferred inflows of resources</b>	<b>9,229,700</b>	<b>1,179,743</b>	<b>8,049,957</b>
<b>Net position:</b>			
Net investment in capital assets	93,875,763	110,643,664	(16,767,901)
Restricted	22,725,885	6,166,090	16,559,795
Unrestricted	3,654,929	4,889,691	(1,234,762)
<b>Total net position</b>	<b>\$ 120,256,577</b>	<b>121,699,445</b>	<b>(1,442,868)</b>

# Financial Highlights

## Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<b>2022</b>	<b>As Restated 2021</b>	<b>Change</b>
<b>Revenue:</b>			
Operating revenue	\$ 23,587,781	25,378,535	(1,790,754)
Non-operating revenue	370,904	454,369	(83,465)
<b>Total revenue</b>	<b>23,958,685</b>	<b>25,832,904</b>	<b>(1,874,219)</b>
<b>Expense:</b>			
Operating expense	21,663,342	20,737,073	926,269
Depreciation and amortization	4,023,236	3,887,096	136,140
Non-operating expense	1,540,478	811,143	729,335
<b>Total expense</b>	<b>27,227,056</b>	<b>25,435,312</b>	<b>1,791,744</b>
<b>Net income(expense) before capital contributions</b>	<b>(3,268,371)</b>	<b>397,592</b>	<b>(3,665,963)</b>
<b>Capital contributions</b>	<b>1,825,503</b>	<b>4,588,088</b>	<b>(2,762,585)</b>
<b>Changes in net position</b>	<b>(1,442,868)</b>	<b>4,985,680</b>	<b>(6,428,548)</b>
<b>Net position, beginning of year</b>	<b>121,699,445</b>	<b>116,713,765</b>	<b>4,985,680</b>
<b>Net position, end of year</b>	<b>\$ 120,256,577</b>	<b>121,699,445</b>	<b>(1,442,868)</b>

# Financial Highlights

	<b>2022</b>	<b>As Restated 2021</b>	<b>Change</b>
<b>Operating revenues:</b>			
Water consumption sales	\$ 16,405,015	19,546,611	(3,141,596)
Monthly meter service charge	6,517,572	5,210,162	1,307,410
Sewer service charge	290,460	276,360	14,100
Other charges and services	374,734	345,402	29,332
<b>Total operating revenues</b>	<b>23,587,781</b>	<b>25,378,535</b>	<b>(1,790,754)</b>
<b>Non-operating revenues:</b>			
Property tax revenue	132,649	125,416	7,233
Investment earnings, net	-	143,166	(143,166)
Interest earnings from note receivable – BPGL	11,177	11,551	(374)
Interest earnings from loan receivable – MMWD	56,418	60,352	(3,934)
Interest earnings from leases	14,054	14,782	(728)
Rental revenue	94,843	80,942	13,901
Gain on sale of property and equipment	34,135	-	34,135
Other non-operating revenues	27,628	18,160	9,468
<b>Total non-operating revenues</b>	<b>370,904</b>	<b>454,369</b>	<b>(83,465)</b>
<b>Total revenues</b>	<b>\$ 23,958,685</b>	<b>25,832,904</b>	<b>(1,874,219)</b>

# Financial Highlights

	<b>2022</b>	<b>As Restated 2021</b>	<b>Change</b>
<b>Operating expenses including depreciation expense:</b>			
Source of supply	\$ 6,450,873	8,624,268	(2,173,395)
Pumping	522,717	642,477	(119,760)
Water facilities operations	1,385,267	1,218,090	167,177
Water treatment	2,588,135	1,917,786	670,349
Transmission and distribution	4,556,025	3,623,201	932,824
Sewage collection and treatment	219,023	185,533	33,490
Customer service	501,005	470,411	30,594
General and administrative	4,877,009	3,658,893	1,218,116
Water conservation	563,288	396,414	166,874
Depreciation and amortization	4,023,236	3,887,096	136,140
<b>Total operating expenses including depreciation expense</b>	<b>25,686,578</b>	<b>24,624,169</b>	<b>1,062,409</b>
<b>Non-operating expenses:</b>			
Unrealized loss, net of investment earnings	497,513	-	497,513
Interest expense – long-term debt	789,056	740,004	49,052
Capital contribution to Agency	124,000	-	124,000
Other non-operating expenses	129,909	71,139	58,770
<b>Total non-operating expenses</b>	<b>1,540,478</b>	<b>811,143</b>	<b>729,335</b>
<b>Total expenses</b>	<b>\$ 27,227,056</b>	<b>25,435,312</b>	<b>1,791,744</b>



# Financial Highlights

## In 2022:

**Net Position** - Decreased by \$1,442,868 to \$120,256,577 due primarily to net expense from ongoing operations of \$3,268,371 sourcing from GASB 68 related pension adjustments of \$4,395,375 offset by capital contributions of \$1,825,503.

**Revenues (excluding capital contributions)** - Decreased by \$1,874,219 to \$23,958,685.

- **Operating Revenues** - Decreased by \$1,790,754 due primarily to a decrease in water consumption sales of \$3,141,596 offset by an increase in bi-monthly meter service charges of \$1,307,410.
- **Non-operating Revenues** - Decreased by \$83,465 due primarily to a decrease in net investments earnings of \$143,166 offset by increases in gain on sale of property and equipment of \$34,135.

**Capital Contributions** - Decreased by \$2,762,585 due primarily to decreases in connection fees of \$2,534,109.

**Total Expenses** – Increased by \$1,791,744.

- **Operating Expenses** - Increased by \$926,269 due primarily to increases in:
  - General and Administrative of \$1,218,116 which includes \$1,389,384 in GASB 68 related pension adjustments
  - Transmission and Distribution of \$932,824 which includes \$1,503,218 in GASB 68 related pension adjustments
  - Water treatment of \$670,349 which includes \$811,416 in GASB 68 related pension adjustments
  - Water Facilities Operations of \$167,177 which includes \$459,359 in GASB 68 related pension adjustments
  - Water Conservation of \$166,874 which includes \$147,685 in GASB 68 related pension adjustments
  - Which were offset by decreases in source of supply of \$2,173,395 and pumping of \$119,760.

**Non-operating Expenses** - Increased by \$729,335 due primarily to increases in investment unrealized loss, net investment earnings of \$497,513, debt issuance costs of \$124,000, non-operating expenses of \$58,770, and interest expense on long-term debt of \$49,052.

**Depreciation and Amortization** - Increased by \$136,140 due typical capitalization and deprecation of capital assets.

# Pension & OPEB Liabilities

## Pension Liability

		<b>2022</b>	<b>2021</b>
Proportionate share of net pension liability	\$	<u>9,267,034</u>	<u>14,727,660</u>

## OPEB Liability

		<b>Total OPEB Liability 2022</b>	<b>Total OPEB Liability 2021</b>
Balance at end of year	\$	<u>4,343,600</u>	<u>4,938,031</u>

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## MEMORANDUM

To: Board of Directors

November 15, 2022

 From: Tony Williams, General Manager *AW*  
 Julie Blue, Auditor/Controller *JB*

 Subj: Accept Facility Reserve Charge Study  
T:\ACI\Rate Study\Connection Fee Study\FRC Study Approval 11.15.22.docx

**RECOMMENDED ACTION:** Accept Facility Reserve Charge Study and Set a Public Hearing for the December 6, 2022 Regular Board Meeting to Consider Amendments to Regulation 1: New Service Connections

**FINANCIAL IMPACT:** None at this time

**Background:**

Facility Reserve Charges (FRC) are one-time charges paid by new development to access capacity in the water system. The District's current FRCs were most recently reviewed in 2014 and an update is proposed to ensure that the capacity related fees that are being charged to developers or new customers are sufficient to recover the cost of providing access to the water system and that the fees are fair and reasonable. The calculation of FRCs (also known as capacity charges or connection fees) is governed by California Government Code Section 66013, as well as constitutional requirements and court decisions.

**Objective:**

The objective of the FRC Study is to ensure that the charges collected reflect the estimated reasonable cost of providing access to the water systems capacity for new development or expanded service, based on the estimated cost and value of the system capacity. The recommendations for new water connections fees are documented in a written report, Attachment 1, which include a description of the calculation methodology and rationale. The study includes review of FRCs for the Novato, Recycled Water and West Marin Water Systems.

At the August 2, 2022 board meeting the Board of Directors (BOD) approved an agreement with Hildebrand Consulting to review the FRCs, as included in Regulation 1: New Service Connections. Over the last few months staff worked with Mark Hildebrand to develop the Facility Reserve Charge Study. Additionally, Mark met with staff, and the Board of Director's Drought Ad Hoc Committee, on October 27 prior to finalizing the draft report. Mr. Hildebrand will present the report as summarized in Attachment 2 and will take questions from the BOD and the public.

**Recommendation**

Accept the Facility Reserve Charge Study and set a Public Hearing for the December 6, 2022 Regular Board Meeting to Consider Amendments to Regulation 1: New Service Connections.

**ATTACHMENTS:**

1. Draft 2022 Facility Reserve Charge Study
2. Facility Reserve Charge Study Presentation



**NORTH MARIN  
WATER DISTRICT**

## **Facility Reserve Charge Study**

*Draft Report*

**November 8, 2022**



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**APPENDIX A** – GOVERNMENT CODE SECTIONS 66013, 66016, 66022, AND 66023

**APPENDIX B** – NOVATO WATER AND RECYCLED WATER SYSTEM ASSET LIST

**APPENDIX C** – NOVATO WATER AND RECYCLED WATER CAPITAL SPENDING PROJECTIONS

**APPENDIX D** – WEST MARIN WATER ASSET LIST

**APPENDIX E** – WEST MARIN WATER CAPITAL SPENDING PROJECTIONS

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## 1. INTRODUCTION AND BACKGROUND

The North Marin Water District (District) has contracted with Hildebrand Consulting, LLC to conduct a Facility Reserve Charge Study (Study). Facility Reserve Charges (also known as capacity charges or connection fees among other terms) are the one-time charges paid by new development for the right to connect to the water system.

The purpose of this Study was to review and update **the District's** existing Facility Reserve Charges. The most recent updates **to the District's Facility Reserve Charges were** conducted in 2008 for the Novato Water service area and in 2014 for the West Marin Water service area. This report summarizes the analysis and recommendations of the Facility Reserve Charges update, including the legal requirements and **the Study's** methodology for calculating the Facility Reserve Charges.

## 2. ACRONYMS

The acronyms used in this study include:

CCI	<b>Engineering News Record's 20-cities</b> Construction Cost Index
d.u.	dwelling unit
ENR	Engineering News Record
FRC	Facility Reserve Charge
RCNLD	replacement cost new less depreciation
SFE	single family equivalent
SRF	State Revolving Fund
STP	Stafford Treatment Plant
UWMP	Urban Water Management Plan

## 3. FACILITY RESERVE CHARGE AUTHORITY

Government Code Section 66013 (see Appendix A) contains specific requirements related to the imposition of Facility Reserve Charges (**referred to as "capacity charges" in the code**). California state law gives the District broad authority to charge for capital facilities. In general, capacity charges must not exceed the estimated reasonable cost of providing service. The limitations of that authority are encompassed by the requirement that charges on new development bear a reasonable relationship to the needs created by, and the benefits accruing to that development. California courts use that reasonableness standard to evaluate the constitutionality of exactions on new development, including capacity charges.



## 4. SERVICE AREA BACKGROUNDS

This Study addresses the Facility Reserve Charge for the District's two principal service areas: Novato Water and West Marin Water.

### 4.1. NOVATO WATER SYSTEM AND RECYCLED WATER SYSTEM

The Novato Water system provides potable and recycled water service to approximately 61,000 residents in the greater Novato area through 20,700 potable water service connections and 97 recycled water connections. **Nearly three quarters of the Novato service area's potable water supply** is purchased from the Sonoma Water (a wholesaler), while the remaining supply is treated surface water from Stafford Lake. The recycled water is sourced through a collaboration with Novato Sanitary District and Las Gallinas Valley Sanitary District. For purposes of this Study, and consistent with current District practices, the proposed Facility Reserve Charges are the same for potable water customers and recycled water customers.

### 4.2. WEST MARIN WATER SYSTEM

The West Marin Water system serves primarily the Point Reyes Station, Olema, Bear Valley, Inverness Park and Paradise Ranch Estates communities, encompassing approximately 24 square miles. There are approximately 780 active service connections in the West Marin Water service area, with an estimated population over 1,800. The water source in the area is limited to groundwater.

## 5. INTRODUCTION TO CHARGE METHODOLOGIES

There are two primary approaches that are used to calculate capacity charges. Each method has varying advantages and disadvantages, as well as applicability in a given situation. Other methodologies are usually some variation or combination of these two primary methods.

### 5.1. BUY-IN METHODOLOGY

The "Buy-In" method is based on the value of the existing capital facilities that serve current customers. The 'Buy-In' **concept** means that existing system users, through service charges and fees, have financed a valuable public capital facility. The charge is designed to recognize the previous investments into the capacity/condition of the system and equitably charge developers for **"joining" the system**. The Buy-In fee is calculated by establishing **the system's current** fixed asset value (accounting for depreciation), adding applicable assets (such as cash reserves), and deducting relevant liabilities (i.e., long-term debt). This value (**considered to be the utility's equity**) is then divided by the capacity of the existing system (express in equivalent connections, often equivalent meters) to establish the capacity charge. By calculating the capacity charge in this manner, new development buys into the existing capital facilities on par with existing development. The cost of future repair and replacement of the existing assets are then shared equally by all customers going forward (through user rates). The Buy-In methodology has three distinct characteristics:

- The Buy-In methodology is a common and generally well accepted methodology for calculating capacity charges. The method is popular with developers in part because it can result in relatively lower fees compared to other methods (since the depreciation of the existing assets is recognized).
- The Buy-In methodology includes only the cost of existing facilities and excludes the cost of future or planned facilities; it therefore does not require a formal capital improvement plan to support the fee calculation.
- Capacity charges based on the Buy-In method are a reimbursement for past capital costs. Therefore, the use of the fee (as defined in the Government Code) is to reimburse the District. Once reimbursed, the District is able to spend fee revenue as it desires (normally on capital projects), and the requirement for detailed accounting of fee revenues is greatly simplified.

The Buy-In method is best applied in areas that are largely buildout and with available capacity in the existing infrastructure. This is not necessarily the case for the Novato Water and Recycled Water systems.

## 5.2. INCREMENTAL METHODOLOGY

The Incremental methodology is also a common approach for capacity charges, particularly for communities experiencing growth. The approach uses the estimated cost of planned capital facilities to serve new growth. The assumption of the Incremental method is that existing assets are being used at full capacity by existing customers and that any new development will necessitate expansion of the system. As such, new customers pay for the “incremental” cost of expanding the system.

The cost of adding new capacity is derived from planning documents, in this case the **District's** capital improvement plan (through 2035) for both Novato and West Marin. To the extent that expansion-related projects will also rehabilitate or improve the existing **system (e.g., an aging 4” line is replaced with a new 6” line or a new transmission line** is added where no line previously existed but also provides some redundancy value to the existing system), or if the system expansion is designed to improve fire protection capacity, a portion of the cost of the project should be borne by existing customers. As a result, it is fairly common for only a portion of new capital facility costs to be included in fee calculations. The amount of capacity that will be provided by those projects is either based on an engineering analysis of the cumulative capacity provided by the totality of the projects or (as is the case for this Study) based on the amount of forecasted growth that those projects are designed to serve.

In summary, the Incremental methodology has the following distinct characteristics:

- The Incremental approach is equally common as the Buy-In approach and is most appropriate when there is population growth and there is limited available capacity in the existing infrastructure.

- The Incremental method is based on the cost of future or planned facilities and therefore requires a formal capital improvement plan to support the fee calculation.
- Capacity charges based on the Incremental approach are designed to fund specific types of future growth-related projects, therefore the District is required (per Government Code section 660013) **to track the Facility Reserve Charge revenue and expend that revenue “solely for the purposes for which the charges were collected” (i.e., growth-related capital projects).** Furthermore, the District is required to publish an annual report that summarizes the receipt and utilization of the Facility Reserve Charge revenue. For reference, Appendix A includes statutory requirements for accounting for Facility Reserve Charges.

### 5.3. HYBRID METHODOLOGY

Many capacity charge approaches combine both existing and planned facilities into fee calculations. This is because new development frequently benefits from both surplus capacity in existing facilities while also driving the need for constructing additional capacity. The hybrid approach recognizes that new customers are benefitting from both the available facilities that are already in place and the additional capacity that will be built in order to accommodate them. As such, capacity charges that are calculated using the hybrid method reflect a combination of the unit costs derived from the Buy-In methodology and unit costs derived from the Incremental methodology.

## 6. RECOMMENDED STUDY METHODOLOGY

After considering the District's situation and the applicability of various methods, this Study recommends using the hybrid approach to calculate the Facility Reserve Charges for both Novato and West Marin. This Study recommends the hybrid approach because while some capacity remains available in the existing system to meet the needs of future users, a portion of that available capacity needs to remain un-used for the purpose of providing a buffer against changes in peak usage or changes in existing customer demands. The District's capital improvement plan (through 2035) includes numerous projects which add capacity to serve future growth. The proposed hybrid approach uses the weighted average<sup>1</sup> of both methods, and results in reasonable fees which will ensure that existing users do not bear any part of the burden of providing capacity to new users.

## 7. SOURCE DATA

The following data was used for calculating the proposed Facility Reserve Charges:

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<sup>1</sup> The weighting of the “weighted average” for both Novato Water and West Marin Water is based on the estimated amount of available capacity in the existing system (which was estimated by District staff to have about 2 percent available capacity after accounting for safety margins) and the estimated amount of additional capacity that will be created by the planned capital projects (based on estimated population growth).

- Note 7 from the District's 2023 Financial Statements – Bond & Loan Servicing Schedule for Fiscal Year 2022-2023
- North Marin Water District Statement of Net Position for the period ending June 30, 2022 (for purposes of quantifying cash reserve balances)
- Fixed Asset Listing as of July 31, 2022 (also summarized in Appendices B and C for Novato and West Marin, respectively).
- Engineering New Record -- 20-Cities Construction Cost Index through January 2022
- Meter count by service area as of August 2022, provided by District
- Workplan Master 2035 (Capital Improvement Plan through 2035 for both Novato and West Marin), prepared September 2022
- North Marin Water District 2020 Urban Water Management Plan (as the source of projected population growth in Novato).
- North Marin Water District 2014 West Marin Water System Master Plan.
- Usage by Structure Type FY 2021/22 (for analysis of water usage by different types of residential customer types)

## 8. FACILITY RESERVE CHARGE CALCULATIONS

The following describes the specifics of the hybrid calculation for both Novato/Recycled Water and for West Marin.

### 8.1. NOVATO WATER AND RECYCLED WATER FACILITY RESERVE CHARGE CALCULATIONS

The following describes the details of Facility Reserve Charge for the Novato and Recycled Water systems. The subsections first describe the Buy-In calculation, then the Incremental calculation, and finally the details of how those approaches were combined for the hybrid calculation.

#### 8.1.1. NOVATO/RECYCLED WATER BUY-IN CALCULATION

The Buy-In portion of the Facility Reserve Charges was calculated based on Novato Water and Recycled Water fixed asset records, customer information **as found in the District's billing data**, historical and future debt financing costs, and existing reserves. Historical fixed asset costs were **escalated to current values using the Engineering News Record's 20-cities Construction Cost Index (CCI)** and depreciated based on the age as reflected in the fixed asset records. Appendix B provides a comprehensive list of the assets that were included in the analysis, including the original cost, the

estimated useful life, the estimate remaining life<sup>2</sup>, the estimated replacement cost of the asset, and finally the replacement cost net less depreciation (RCNLD). The RCNLD is a combination of the previous two columns by accounting for the increase in infrastructure costs (due to cost inflation) while also recognizing the depreciation of assets that have been in use for a certain period of time. Appendix B shows that the RCNLD of the Novato Water and Recycled Water assets is \$236,949,000.

The Buy-In calculation of the Facility Reserve Charge for single family equivalent connections is explained in the following steps and shown in Table 1.

1. Start with the Novato Water and Recycled Water system valuation (the RCNLD value from Appendix B).
2. Subtract the outstanding principal on all existing debt<sup>3</sup> related to general water system improvements. This includes the 2004 State Revolving Fund (SRF) loan for the Stafford Treatment Plant (STP), the 2011 Bank of Marin Loan, the 2018 Chase Bank Loan, the 2006 SRF Loan for the recycled water treatment plant, the multiple 2013 SRF loans for the recycled water north and south projects, and the 2022 Webster Bank loan for the Administration and Laboratory Upgrade Project and for other future critical capital projects.
3. Add the historical debt interest costs related to water system improvements<sup>4</sup>, which includes the debt service paid for the loans listed above.
4. Add the existing Novato Water and Recycled Water capital reserves (as of June 30, 2022). This includes undesignated cash, STP SRF Reserve-Marine Co Treasury, the Deer Island RWF Replacement Fund, the Maintenance Accrual Fund, and the Webster Bank loan proceeds (not yet expended).
5. The net system valuation (\$232,663,000, see Table 1) is then divided by the **system's** estimated capacity (expressed as single-family account equivalents<sup>5</sup>). The resulting Facility Reserve Charge would be \$10,430 (rounded) for a new single-family account.

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<sup>2</sup> Some of the District's assets have exceeded their estimated useful life and therefore would have been shown as having no value if treated as "fully depreciated." Given that these assets are still in service and therefore clearly have some value, this Study has set a floor of 25 percent as the minimum remaining value.

<sup>3</sup> Outstanding principal is subtracted from the system value since new customers that join the system will subsequently pay rates that will be used to pay for the debt service associated with those outstanding loans.

<sup>4</sup> Historical interest expenses are included since **the cost of the District's assets included those** interest payments, but the cost of those loans is not included in the asset register.

<sup>5</sup> **The system's current capacity was** estimated based on the count of current Novato Water and Recycled Water meters (20,364), **which were converted to equivalent 1" meters** (21,867) using the meter equivalency schedule approach described by the 2020 Novato and Recycled Water Rate Study (March 2020). It was assumed that the water

Table 1 - Buy-in Calculation of Facility Reserve Charge for Single Family Connections

Replacement Cost Net Less Depreciation (RCNLD) of current assets <sup>1</sup> :	\$236,494,000
Less outstanding principal on long-term debt :	-\$45,036,000
Plus past interest costs :	\$8,804,000
Plus available Novato and Recycled Water Fund reserves <sup>2</sup> :	\$32,401,000
<b>Total Novato System Valuation:</b>	<b>\$232,663,000</b>
Divided by system capacity (expressed as single family equivalents) <sup>3</sup> :	22,304
<b>Buy-In Methodology FRC for Single Family Homes (detached):</b>	<b>\$10,430</b>

<sup>1</sup> From District's fixed asset records for the fiscal year ended June 30, 2022. Estimated

<sup>2</sup> This is the sum of all reserves that may be used for capital or maintenance projects as of July 1, 2022.

<sup>3</sup> Based on 2022 summary of current customer accounts and assumes that single family homes use a 1" meter, using meter equivalency schedule from the 2020 Novato and Recycled Water Rate Study.

### 8.1.2. NOVATO/RECYCLED INCREMENTAL CALCULATION

The Incremental portion of the Facility Reserve Charge was calculated based on the long-range capital improvement plan for Novato Water and Recycled Water, as well as expected growth projections **based on the District's 2020 Urban Water Management Plan (UWMP)**. As shown in Appendix C, the capacity portion of each individual capital project was first identified (as opposed to repair and rehabilitation) and then those capacity-related costs were further divided into growth vs. enhanced fire protection (since enhance fire protection provides a benefit to existing customers and therefore should not be borne entirely by developers).

The value of the growth-related portion of the projects (\$60.2 million, see Appendix C) was then divided by the estimated number of single-family homes that are expected to join the system over the next 12-15 years (1,844<sup>6</sup>). The resulting Facility Reserve Charge would be \$32,630 for a single-family account (rounded).

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system has 2 percent available capacity (after accounting for safety factors) and it was assumed **1" meter** equivalency is the same as a single-family account, since the latter typically **uses a 1" meter**.

<sup>6</sup> The projection of new single family home equivalents over the next 12 years is based on the 2020 UWMP which projects growth of about 8.3 percent over that period.

Table 2 - Incremental Method Calculation – Novato / Recycled Water

Total Present Value Estimate of Growth-Related Capital Costs:	\$60,174,000
Planned new equivalent single family accounts <sup>1</sup> :	1,844
<b>Incremental Methodology FRC for Single Family (detached):</b>	<b>\$32,630</b>

<sup>1</sup> Based on projected 8.3% population growth from 2025 to 2040 per the District's Urban Water Management Plan

### 8.1.3. NOVATO/RECYCLED HYBRID CALCULATION

The hybrid fee is calculated by taking the weighted average between the Buy-In approach and the Incremental approach. While the Buy-In approach described in Section 8.1.1 uses the value of all assets to calculate the value of an average existing single-family connection, the number of *available* connections is limited to the amount of available capacity in the existing system. Calculating the exact amount of available capacity in a system is complex and beyond the scope of this study. Based on conversations with District staff, this Study assumes that there is about 2 percent available capacity in the system after accounting for safety principals which dictate that some available capacity should remain unused in order to accommodate potential changes in user behavior. In other words, while there may be more than 2 percent available capacity remaining the system, that **capacity isn't technically available** to sell since it is important to leave some capacity cushion to account for changes in customer behavior. The results are shown in Figure 1 below (results are rounded to the nearest \$10).

Figure 1 – Novato / Recycled Water Hybrid Calculation

$$\frac{(\$232,663,000 \times 2\%) + \$60,174,000}{(22,304 \text{ SFE} \times 2\%) + 1,844 \text{ SFE}} = \frac{\$64,827,000}{2,290 \text{ SFE}} = \$28,310 \text{ per single family account}$$

### 8.1.4. NOVATO/RECYCLED FACILITY RESERVE CHARGES FOR OTHER RESIDENTIAL ACCOUNTS

The District has historically used relative water demands as the basis for the Facility Reserve Charge for other (non-single family) residential accounts. Water usage analysis was conducted for four types of residential accounts relative to single family account water usage (see Table 3). The proposed Facility Reserve Charge for these residential types **per dwelling unit ("d.u.")** is based on the relative amount of average water usage during peak months.

Table 3 - Proposed Novato Water and Recycled Water Residential Facility Reserve Charges

	<b>Proposed FRC</b>	<b>Relative Water Usage <sup>1</sup></b>
Single family detached residences and duplexes (each d.u)	<b>\$28,310</b>	1.0
Townhouses and condominiums (3 units or more) (each d.u)	<b>\$19,250</b>	0.68
Mobile home (each d.u.)	<b>\$11,040</b>	0.39
Apartment houses - 5 units or more, (each d.u.)	<b>\$13,870</b>	0.49
Accessory Dwelling Units (ADUs) on a parcel in undivided ownership	<b>\$7,640</b>	0.27

<sup>1</sup> Relative average water usage during peak months

<sup>2</sup> The applicability of Facility Reserve Charges to ADUs is subject to state law.

### **8.1.5. NOVATO/RECYCLED FACILITY RESERVE CHARGES FOR NON-RESIDENTIAL ACCOUNTS**

Facility Reserve Charge for non-residential accounts (commercial, institutions, industrial, or irrigation) are based on the **District's projections of the account's future** average day peak month water demands, relative to 385 gallons per month<sup>7</sup>. For each 385 gallons per day (average day peak month), the District will charge the equivalent of a single-family account charge. In other words, if a commercial account is expected to use 770 gallons per day on average during peak months, that account would be charge two times the then current Novato Facility Reserve Charge for single family accounts.

### **8.1.6. TRACKING NOVATO / RECYCLED WATER FACILITY RESERVE CHARGE REVENUE**

When using the Incremental methodology, the District is responsible for reporting the use of the *Incremental portion* of the Facility Reserve Charge revenue to demonstrate that the revenue is being used to fund expansion-related capital projects (although not necessarily limited to the projects listed in Appendix C). Given that the available assets associated with the Buy-In approach have a value of \$4.6 million (2 percent of \$232.6 million) as compared to the \$60.2 million value of the planned Incremental assets, we conclude that 93 percent of the Facility Reserve Charge revenue should be used to pay for future expansion-related projects.

For reference, Appendix A includes the statutory requirements for accounting for Facility Reserve Charges. In short, the District should deposit the Incremental portion of the Facility Reserve Charge revenue in a separate designated fund and only expend those funds on expansion-related capital projects. On an annual basis the District should report the annual Facility Reserve Charge revenue, the use of funds, the beginning and ending balance of the designated fund, and a description of the

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<sup>7</sup> 385 gallons per day is the approximate rate of water usage by single family dwellings in the Novato service area during peak summer months.



projects that were funded with the fees. Additional reporting requirements are listed in Government Code Section 66018.

## 8.2. WEST MARIN WATER FACILITY RESERVE CHARGE CALCULATIONS

The following describes the details of Facility Reserve Charge for the Novato and Recycled Water systems. The methodology mirrors the methodology used for Novato / Recycled Water, and therefore some of the content and explanation in the following subsections is redundant with the subsections within Section 8.1.

### 8.2.1. WEST MARIN BUY-IN CALCULATION

The Buy-In portion of the Facility Reserve Charges was calculated based on West Marin Water fixed asset records, customer information **as found in the District's billing data**, historical and future debt financing costs, and existing reserves. Historical fixed asset costs were escalated to current values **using the Engineering News Record's 20-cities Construction Cost Index (CCI)** and depreciated based on the age as reflected in the fixed asset records. Appendix D provides a comprehensive list of the assets that were included in the analysis, including the original cost, the estimated useful life, the estimate remaining life<sup>8</sup>, the estimated replacement cost of the asset, and finally the replacement cost net less depreciation (RCNLD). The RCNLD is a combination of the previous two columns by accounting for the increase in infrastructure costs (due to cost inflation) while also recognizing the depreciation of assets that have been in use for a certain period of time. Appendix D shows that the RCNLD of the West Marin assets is \$10,956,000.

The Buy-In calculation of the Facility Reserve Charge for single family equivalent connections is explained in the following steps and shown in Table 4:

1. Start with the West Marin Water system valuation (the RCNLD value from Appendix D).
2. Subtract the outstanding principal on the 2012 Bank of Marin loan.
3. Add the historical debt interest costs related to water system improvements<sup>9</sup>, which includes the debt service paid for the loan listed above.
4. Add the existing West Marin Water undesignated cash reserves (as of June 30, 2022).
5. The net system valuation (\$10,956,000, see Table 4) is then divided by the **system's** estimated capacity (expressed as single-family account equivalents<sup>10</sup>). The resulting Facility Reserve Charge would be \$11,820 (rounded) for a new single-family account.

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<sup>8</sup> See Footnote 2.

<sup>9</sup> See Footnote 3.

<sup>10</sup> **The system's current capacity was** estimated based on the count of current West Marin meters (781), which were **converted to equivalent 1" meters** (847) using the meter equivalency schedule approach described by the 2021 West Marin Water Rate Study (April 2021). It was assumed that the water system has 2 percent available capacity

Table 4 - Buy-in Calculation of Facility Reserve Charge for Single Family Connections

RCNLD of current assets <sup>1</sup> :	\$10,956,000
Less outstanding principal on long-term debt :	-\$1,512,400
Plus past interest costs :	\$282,000
Plus existing West Marin Fund reserves <sup>2</sup> :	\$490,000
<b>Total Retail System Valuation:</b>	<b>\$10,215,600</b>
Divided by system capacity (expressed as single family equivalents) <sup>3</sup> :	864
<b>Buy-In Methodology FRC for Single Family Homes (detached):</b>	<b>\$11,820</b>

<sup>1</sup> From District's fixed asset records for the fiscal year ended June 30, 2022. Estimated book value based on original cost, purchase date and estimated useful life. Replacement value based on the original value and escalated to 2022 value using ENR 20-cities CCI value of 12,556 for January 2022.

<sup>2</sup> This is the sum of all reserves that may be used for capital or maintenance projects as of July 1, 2022.

<sup>3</sup> Based on 2022 summary of current customer accounts and assumes that single family homes use a 1" meter, using meter equivalency schedule from the 2021 West Maring Water Rate Study.

### 8.2.2. WEST MARIN INCREMENTAL CALCULATION

The Incremental portion of the Facility Reserve Charge was calculated based on the long-range capital improvement plan for West Marin Water, as well as expected growth projections of about 1 percent per year based on recent historical growth trends. As shown in Appendix E, the capacity portion of each individual capital project was first identified (as opposed to repair and rehabilitation) and then those capacity-related costs were further divided into growth vs. enhanced fire protection (since enhance fire protection provides a benefit to existing customers and therefore should not be borne entirely by developers).

The value of the growth-related portion of the projects (\$2.4 million, see Appendix E) was then divided by the estimated number of single-family homes that are expected to join the system over

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(after accounting for safety factors) and it was assumed 1" meter equivalency is the same as a single-family account, since the latter typically uses a 1" meter.

the next 12-15 years (107<sup>11</sup>). The resulting Facility Reserve Charge would be \$22,040 for a single-family account (rounded).

Table 5 - Incremental Method Calculation – West Marin

Total Present Value Estimate of Growth-Related Capital Costs:	\$2,358,000
Planned new equivalent single family accounts <sup>1</sup> :	107
<b>Incremental Methodology FRC Single Family (detached):</b>	<b>\$22,040</b>

<sup>1</sup> Based on an assumed growth rate of 1 percent per year for 12 years.

### 8.2.3. WEST MARIN HYBRID CALCULATION

The hybrid fee is calculated by taking the weighted average between the Buy-In approach and the Incremental approach. While the Buy-In approach described in Section 8.2.1 uses the value of all assets to calculate the value of an average existing single-family connection, the number of *available* connections is limited to the amount of available capacity in the existing system. Calculating the exact amount of available capacity in a system is complex and beyond the scope of this study. Based on conversations with District staff, this Study assumes that there is about 2 percent available capacity in the system after accounting for safety principals which dictate that some available capacity should remain unused in order to accommodate potential changes in user behavior. In other words, while there may be more than 2 percent available capacity remaining the system, that **capacity isn't technically available to sell since it** is important to leave some capacity cushion to account for changes in customer behavior. The results are shown in Figure 2 below (results are rounded to the nearest \$10).

Figure 2 – West Marin Hybrid Calculation

$$\frac{(\$10,215,600 \times 2\%) + \$2,358,000}{(864 \text{ SFE} \times 2\%) + 107 \text{ SFE}} = \frac{\$2,562,000}{124 \text{ SFE}} = \$20,660 \text{ per single family account}$$

<sup>11</sup> The projection of new single family home equivalents over the next 12 years is based on an assumption of 1 percent growth.

#### 8.2.4. WEST MARIN FACILITY RESERVE CHARGES FOR OTHER RESIDENTIAL ACCOUNTS

The District has historically used relative water demands as the basis for the Facility Reserve Charge for other (non-single family) residential accounts. Water usage analysis was conducted for four types of residential accounts relative to single family account water usage (see Table 3). The proposed **Facility Reserve Charge for these residential types per dwelling unit (“d.u.”) is based on the** relative amount of average water usage during peak months in the Novato Water service area.

Table 6 - Proposed West Marin Residential Facility Reserve Charges

	<b>Proposed FRC</b>	<b>Relative Water Usage<sup>1</sup></b>
Single family detached residences and duplexes (each d.u)	<b>\$20,660</b>	1.0
Townhouses and condominiums (3 units or more) (each d.u)	<b>\$14,050</b>	0.68
Mobile home (each d.u.)	<b>\$8,060</b>	0.39
Apartment houses - 5 units or more, (each d.u.)	<b>\$10,120</b>	0.49
Accessory Dwelling Units (ADUs) on a parcel in undivided ownership <sup>2</sup>	<b>\$5,580</b>	0.27

<sup>1</sup> Relative average water usage during peak months

<sup>2</sup> The applicability of Facility Reserve Charges to ADUs is subject to state law.

#### 8.2.5. WEST MARIN FACILITY RESERVE CHARGES FOR NON-RESIDENTIAL ACCOUNTS

Facility Reserve Charge for non-residential accounts (commercial, institutions, industrial, or irrigation) are based **on the District’s projections of the account’s future average day peak month** water demands, relative to 210 gallons per month<sup>12</sup>. For each 210 gallons per day (average day peak month), the District will charge the equivalent of a single-family account charge. In other words, if a commercial account is expected to use 420 gallons per day on average during peak months, that account would be charge two times the then current West Marin Facility Reserve Charge for single family accounts.

#### 8.2.6. TRACKING WEST MARIN FACILITY RESERVE CHARGE REVENUE

When using the Incremental methodology, the District is responsible for reporting the use of the *Incremental portion* of the Facility Reserve Charge revenue to demonstrate that the revenue is being used to fund expansion-related capital projects (although not necessarily limited to the projects listed in Appendix E). Given that the available assets associated with the Buy-In approach have a value of \$204 thousand (2 percent of \$10.2 million) as compared to the \$2.4 million value of the planned

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<sup>12</sup> 210 gallons per day is the approximate rate of water usage by single family dwellings in the West Marin service area during peak summer months.

Incremental assets, we conclude that 92 percent of the Facility Reserve Charge revenue should be used to pay for expansion-related projects.

For reference, Appendix A includes the statutory requirements for accounting for Facility Reserve Charges. In short, the District should deposit the Incremental portion of the Facility Reserve Charge revenue in a separate designated fund and only expend those funds on expansion-related capital projects. On an annual basis the District should report the annual Facility Reserve Charge revenue, the use of funds, the beginning and ending balance of the designated fund, and a description of the projects that were funded with the fees. Additional reporting requirements are listed in Government Code Section 66018.

## 9. ACCESSORY DWELLING UNITS

Relatively recent state laws limit how Facility Reserve Charges can be applied to accessory dwelling units (ADUs) and Junior ADUs (JADUs). Under certain conditions described in California Government Code Section 65852.2, certain ADUs are exempted from capacity charges. The District should ensure that its Facility Reserve Charge procedures do not charge ADUs and JADUs that meet the capacity charge exemption requirements.

For ADUs and JADUs that are not exempt from capacity charges, the law allows for the assessment of capacity charges that does not exceed the estimated reasonable cost of providing the service and is of proportional benefit to the person or property being charged may be assessed. The law goes on to detail that the proportional benefit should be measured by either based on the size of the ADU (in square feet) or the number of its plumbing fixtures or drainage fixture units. Consistent with the **law's intent that the** fee not exceed the reasonable cost of providing this service, the proposed Facility Reserve Charges are based on actual data of historical water system capacity usage by similar accounts **within the District's service area**<sup>13</sup>.

## 10. FACILITY RESERVE CHARGE UPDATES

It is recommended that the District annually adjust the Facility Reserve Charge for the effects of inflation using the CCI. The Facility Reserve Charges presented in Section 8.2.4 have been indexed to a CCI value of 12,556 (January 2022).

It is further recommended that the District formally update the Facility Reserve Charge calculation at least once every three to five years. Capital asset additions, depreciation, interest payments on debt, outstanding principal on debt, capital reserves, and the cost of new capacity all evolve over time and periodically updating the calculation will help ensure that new development is paying fair and proportionate share of water system costs.

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<sup>13</sup> The District estimates that if a proportional calculation based square footage or drainage fixture units were to be used, the ADU Facility Reserve Charge would be higher than the calculation based on actual water usage.

# APPENDICES

**APPENDIX A** – GOVERNMENT CODE SECTIONS 66013, 66016, 66022, AND 66023

**APPENDIX B** – NOVATO WATER AND RECYCLED WATER SYSTEM ASSET LIST

**APPENDIX C** – NOVATO WATER AND RECYCLED WATER CAPITAL SPENDING PROJECTIONS

**APPENDIX D** – WEST MARIN WATER ASSET LIST

**APPENDIX E** – WEST MARIN WATER CAPITAL SPENDING PROJECTIONS



## **APPENDIX A – GOVERNMENT CODE SECTIONS 66013, 66016, 66022, AND 66023**

**66013.** (a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

(b) As used in this section:

(1) "Sewer connection" means the connection of a structure or project to a public sewer system.

(2) "Water connection" means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

(3) "Capacity charge" means a charge for facilities in existence at the time a charge is imposed or charges for new facilities to be constructed in the future that are of benefit to the person or property being charged.

(4) "Local agency" means a local agency as defined in Section 66000.

(5) "Fee" means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected.

Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

(d) For a fund established pursuant to subdivision (c), a local agency shall make available to the public, within 180 days after the last day of each fiscal year, the following information for that fiscal year:

(1) A description of the charges deposited in the fund.

(2) The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.

(3) The amount of charges collected in that fiscal year.

(4) An identification of all of the following:

(A) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

(B) Each public improvement on which charges were expended that was completed during that fiscal year.

(C) Each public improvement that is anticipated to be undertaken in the following fiscal year.

(5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

(e) The information required pursuant to subdivision (d) may be included in the local agency's annual financial report.

(f) The provisions of subdivisions (c) and (d) shall not apply to any of the following:

(1) Moneys received to construct public facilities pursuant to a contract between a local agency and a person or entity, including, but not limited to, a reimbursement agreement pursuant to Section 66003.

(2) Charges that are used to pay existing debt service or which are subject to a contract with a trustee for bondholders that requires a different accounting of the charges, or charges that are used to reimburse the local agency or to reimburse a person or entity who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.

(3) Charges collected on or before December 31, 1998.

(g) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022.

(h) Fees and charges subject to this section are not subject to the provisions of Chapter 5 (commencing with Section 66000), but are subject to the provisions of Sections 66016, 66022, and 66023.

(i) The provisions of subdivisions (c) and (d) shall only apply to capacity charges levied pursuant to this section.

**66016.** (a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service. At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, as prescribed by Section 66013 or 66014, no local agency shall levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied. If, however, the fees or service charges create revenues in excess of actual cost, those revenues shall be used to reduce the fee or service charge creating the excess.

(b) Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. The legislative body of a local agency shall not delegate the authority to adopt a new fee or service charge, or to increase a fee or service charge.

(c) Any costs incurred by a local agency in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the services which were the subject of the meeting.

(d) This section shall apply only to fees and charges as described in Sections 51287, 56383, 57004, 65104, 65456, 65863.7, 65909.5, 66013, 66014, and 66451.2 of this code, Sections 17951, 19132.3, and 19852 of the Health and Safety Code, Section 41901 of the Public Resources Code, and Section 21671.5 of the Public Utilities Code.

(e) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion levying a fee or service charge subject to this section shall be brought pursuant to Section 66022.

**66022.** (a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.

If an ordinance, resolution, or motion provides for an automatic adjustment in a fee or service charge, and the automatic adjustment results in an increase in the amount of a fee or service charge, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 120 days of the effective date of the increase.

(b) Any action by a local agency or interested person under this section shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(c) This section shall apply only to fees, capacity charges, and service charges described in and subject to Sections 66013 and 66014.

**66023.** (a) Any person may request an audit in order to determine whether any fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of any product or service provided by the local agency. If a person makes that request, the legislative body of the local agency may retain an independent auditor to conduct an audit to determine whether the fee or charge is reasonable.

(b) Any costs incurred by a local agency in having an audit conducted by an independent auditor pursuant to subdivision (a) may be recovered from the person who requests the audit.

(c) Any audit conducted by an independent auditor to determine whether a fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of providing the product or service shall conform to generally accepted auditing standards.

(d) The procedures specified in this section shall be alternative and in addition to those specified in Section 54985.

(e) The Legislature finds and declares that oversight of local agency fees is a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this chapter shall supersede all conflicting local laws and shall apply in charter cities.

(f) This section shall not be construed as granting any additional authority to any local agency to levy any fee or charge which is not otherwise authorized by another provision of law, nor shall its provisions be construed as granting authority to any local agency to levy a new fee or charge when other provisions of law specifically prohibit the levy of a fee or charge.

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
Novato Service Area & Recycled Water**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
000001	NEW SERVICES - FY84/85	6/1/1985	\$78,168	50	13	\$233,955	\$60,800
000003	STORAGE FACILITIES	7/1/1974	\$2,508,868	50	2	\$15,594,167	\$3,898,500
000004	NEW SERV. & DCV FY 85/86	6/1/1986	\$45,553	50	14	\$133,166	\$37,300
000007	NEW SERVICES - FY 83/84	6/1/1984	\$46,569	50	12	\$141,028	\$35,300
000008	NEW SERVICES & DCV FY 87/88	6/1/1988	\$46,873	50	16	\$130,231	\$41,700
000009	NEW SERVICES & DCV FY 86/87	6/1/1987	\$51,666	50	15	\$147,231	\$44,200
000010	ATHERTON TANK	6/1/1973	\$428,363	50	1	\$2,838,167	\$709,500
000013	STAFFORD DAM	8/1/1961	\$609,084	99	38	\$9,028,789	\$3,465,600
000014	HAMILTON FIELD PROJECT	8/1/1999	\$1,547,981	50	27	\$3,207,749	\$1,732,200
000015	WESTERN OAKS UNIT 5A	1/1/1990	\$122,544	50	18	\$325,150	\$117,100
000016	MARIN GLEN	5/1/1989	\$122,026	50	17	\$331,983	\$112,900
000017	WESTERN OAKS 5B	2/1/1990	\$54,124	50	18	\$143,608	\$51,700
000018	LYNWOOD TANK #2	6/1/1963	\$57,570	50	0	\$802,240	\$200,600
000019	QUAIL HOLLOW UNIT 2	4/1/1990	\$72,660	50	18	\$192,791	\$69,400
000020	NEW SERVICES/DCV FY 89/90	6/1/1990	\$13,129	50	18	\$34,836	\$12,500
000021	PARTRIDGE KNOLLS UNIT 4	6/1/1990	\$72,367	50	18	\$192,013	\$69,100
000022	HILLSIDE PARK UNIT 3	5/1/1990	\$449,758	50	18	\$1,193,356	\$429,600
000023	NORMAN DRIVE TANK	1/1/1951	\$51,327	50	0	\$1,186,802	\$296,700
000024	PARTRIDGE KNOLLS UNIT 5	6/1/1990	\$36,555	50	18	\$96,993	\$34,900
000025	PACHECO RANCH ESTATES UNIT 4	12/1/1988	\$30,977	50	16	\$86,065	\$27,500
000026	PARTRIDGE KNOLLS UNIT 3	6/1/1990	\$28,749	50	18	\$76,281	\$27,500
000027	PACHECO RANCH ESTATES UNIT 3	12/1/1988	\$47,528	50	16	\$132,053	\$42,300
000030	CHOPRA RESIDENCE	10/1/1999	\$28,382	50	27	\$58,813	\$31,800
000031	SOMERSET PLACE WEST	11/1/1990	\$17,469	50	18	\$46,350	\$16,700
000032	WILSON AVE PRESSURE CONVERSION	9/1/1987	\$1,818	50	15	\$5,180	\$1,600
000033	XTRA ROOM MINI STORAGE	11/1/1999	\$19,741	50	27	\$40,907	\$22,100
000034	RAGO LAND DIVISION	11/1/1999	\$16,680	50	27	\$34,564	\$18,700
000035	OAK CREEK CONDOMINIUMS	3/1/1991	\$35,063	50	19	\$91,052	\$34,600
000036	DIABLO PLAZA	10/1/1999	\$21,541	50	27	\$44,638	\$24,100
000037	STAFFORD DAM PROJECTS	4/1/1985	\$147,327	76	39	\$440,947	\$226,300
000038	DIEGO SUBDIVISION	1/1/1989	\$12,396	50	17	\$33,723	\$11,500
000039	INDIAN HILLS SUBDIVISION	4/1/1985	\$115,809	50	13	\$346,615	\$90,100
000041	COUNTRY GARDEN MANOR	9/1/1999	\$28,394	50	27	\$58,838	\$31,800
000042	SPILLWAY BRIDGE REPLACEMENT	6/1/1986	\$19,484	75	39	\$56,958	\$29,600
000043	LYNWOOD SQUARE	8/1/1990	\$17,366	50	18	\$46,079	\$16,600
000044	NOVATO BUSINESS CENTER	3/1/1990	\$25,925	50	18	\$68,787	\$24,800
000045	SAN MARIN HIGH FIRE HYDRANT	12/1/1999	\$8,767	50	27	\$18,168	\$9,800
000046	DIGITAL PLAZA	11/1/1990	\$37,642	50	18	\$99,878	\$36,000
000047	MARIN GOLF & C.C. ESTATES	4/1/1985	\$77,116	50	13	\$230,807	\$60,000
000048	ERICA CT SUBDIVISION	9/1/1990	\$35,558	50	18	\$94,346	\$34,000
000049	BEATTIE LANE DIVISION OF LAND	5/1/1989	\$8,371	50	17	\$22,774	\$7,700
000052	BUCKLEW HOUSE	1/1/1989	\$14,743	50	17	\$40,109	\$13,600
000053	MERRYHILL COUNTRY SCHOOL	12/1/1988	\$16,707	50	16	\$46,418	\$14,900
000054	ROWLAND PLAZA COMMON AREA IRRG	8/1/1990	\$4,949	50	18	\$13,131	\$4,700
000055	REDWOOD CROSSING	6/1/1990	\$15,986	50	18	\$42,416	\$15,300
000056	REBELO RANCH UNIT II	8/1/1990	\$162,011	50	18	\$429,868	\$154,800
000057	NOVATO BLVD APTS-BAUER	8/31/1990	\$6,936	50	18	\$18,402	\$6,600
000058	ZANCO SUBDIVISION	9/1/1990	\$11,297	50	18	\$29,974	\$10,800
000059	ROWLAND PLAZA-LOT 2 CHEVRON	2/1/1990	\$7,938	50	18	\$21,061	\$7,600
000060	BIRKO ADVERTISING PH II	2/1/1990	\$1,062	50	18	\$2,817	\$1,000
000061	SUTRO AVE LAND DIVISION	2/1/1990	\$11,814	50	18	\$31,346	\$11,300
000062	HARBOR DR HYD & WTR SVC	9/1/2005	\$14,263	50	33	\$24,050	\$15,900
000063	CARLS JR. RESTAURANT	6/1/1990	\$16,941	50	18	\$44,951	\$16,200
000064	ROWLAND PLAZA OFFICES	8/1/1990	\$15,319	50	18	\$40,647	\$14,600
000065	IGNACIO IND PARK LOT 144	6/1/1985	\$39,282	50	13	\$117,569	\$30,600
000066	WOODHILL WEST SUBDIVISION	6/1/1985	\$39,385	50	13	\$117,877	\$30,600
000067	NOVATO SELF STORAGE	1/1/1985	\$36,441	50	13	\$109,066	\$28,400
000068	DEER PARK RETIREMENT RESIDENCE	1/1/1990	\$38,524	50	18	\$102,217	\$36,800
000069	BEAR CREEK RD LAND DIVISION	4/1/1990	\$20,617	50	18	\$54,703	\$19,700
000070	MARIN GOLF & C.C. EST #1	4/1/1985	\$36,905	50	13	\$110,455	\$28,700
000071	THIRD STREET TRIPLEX	6/1/1990	\$3,804	50	18	\$10,095	\$3,600
000072	LARSON SUBDIVISION	1/1/1985	\$28,762	50	13	\$86,084	\$22,400
000074	IGNACIO INDUSTRIAL PARK#71/72	6/1/1990	\$12,000	50	18	\$31,841	\$11,500
000075	HIDDEN OAKS	9/1/1990	\$88,943	50	18	\$235,995	\$85,000
000076	Rosewood Subdivision-Lots 7,8,9,12	9/1/1999	\$7,170	50	27	\$14,858	\$8,000
000077	ATHERTON AVE LAND DIV-BENSON	2/1/1989	\$19,779	50	17	\$53,812	\$18,300
000078	MCCLAY RD LAND DIVISION	4/1/1990	\$16,464	50	18	\$43,684	\$15,700
000079	LAURIE DR LAND DIVISION	10/1/1991	\$2,726	50	19	\$7,078	\$2,700

**North Marin Water District**  
**Asset Listing**  
**As of July 31, 2022**  
**Novato Service Area & Recycled Water**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
000080	VITARAZI OFFICE COMPLEX	1/1/1985	\$22,946	50	13	\$68,678	\$17,900
000081	DELONG INDUSTRIAL PARK	6/1/1990	\$19,099	50	18	\$50,675	\$18,200
000082	NEW SERVICES/DCV FY 88/89	6/1/1989	\$18,548	50	17	\$50,461	\$17,200
000083	OLIVE GARDENS	6/1/1985	\$22,292	50	13	\$66,718	\$17,300
000084	STAFFORD OUTLET FACILITIES	4/1/1985	\$16,194	76	39	\$48,468	\$24,900
000086	AIR CONDITIONING SYSTEM	5/1/1990	\$18,340	35	3	\$48,662	\$12,200
000087	SHIELDS SUBDIVISION	12/1/1988	\$4,194	50	16	\$11,652	\$3,700
000088	SAN MARIN SHOPPING CENTER	4/1/1985	\$18,077	50	13	\$54,105	\$14,100
000090	SINGLE SVC-1901 NOVATO BLVD	3/1/1993	\$2,303	50	21	\$5,550	\$2,300
000093	SUTRO VALLEY	6/1/1985	\$17,668	50	13	\$52,879	\$13,700
000094	CEDAR CREEK CONDOMINIUMS	1/1/1985	\$16,321	50	13	\$48,847	\$12,700
000095	MCCLAY ROAD STUBOUT	9/1/1993	\$3,038	50	21	\$7,320	\$3,100
000097	KITCHEN/OFFICE REMODEL	6/1/1991	\$5,220	35	4	\$13,556	\$3,400
000099	Upgr to 1-1/2	11/1/1991	\$1,375	50	19	\$3,571	\$1,400
000100	SCHOOL RD LAND DIVISION	4/1/1985	\$16,974	50	13	\$50,803	\$13,200
000101	IGNACIO IND PARK LOT 148	6/1/1985	\$15,573	50	13	\$46,611	\$12,100
000103	ST ANTHONY'S CHURCH	4/1/1985	\$14,966	50	13	\$44,793	\$11,600
000104	HARKLE RD REPLACEMENT	4/1/1985	\$15,818	50	13	\$47,344	\$12,300
000105	IGNACIO IND PK LOT 64	1/1/1985	\$14,321	50	13	\$42,862	\$11,100
000109	SAN MARIN PUMP MOTOR	6/1/1985	\$13,353	50	13	\$39,966	\$10,400
000110	WOODSIDE OFFICE DEVELOPMENT	11/1/2004	\$165,081	50	32	\$291,312	\$186,400
000111	SAN MARIN PUMP STA. IMPRVMENTS	4/1/1985	\$14,106	50	13	\$42,219	\$11,000
000112	NOVATO BLVD LAND DIV-KASTEN	1/1/1989	\$12,892	50	17	\$35,074	\$11,900
000113	REDWOOD BLVD COMM'L BLDG	1/1/1985	\$11,257	50	13	\$33,691	\$8,800
000114	STAFFORD LAKE BOAT RAMP	6/1/1986	\$2,326	25	0	\$6,799	\$1,700
000115	IGNACIO IND PARK LOT 56	6/1/1985	\$12,697	50	13	\$38,002	\$9,900
000116	TELEPHONE SYSTEM	2/1/2004	\$44,299	10	0	\$78,173	\$19,500
000117	TAMALPAIS SUBDIVISION	12/1/2006	\$440,644	50	34	\$714,013	\$485,500
000118	OLIVE AVE COMM'L BLDG	4/1/1985	\$11,404	50	13	\$34,132	\$8,900
000119	ENERGY CONSERVATION	6/1/1985	\$10,772	50	13	\$32,239	\$8,400
000121	BACKHOE #77	10/1/2004	\$74,485	10	0	\$131,441	\$32,900
000122	KENTUCKY FRIED CHICKEN	6/1/1990	\$1,850	50	18	\$4,909	\$1,800
000123	ATHERTON TANK-ALTITUDE VALVE	9/1/1988	\$74,267	50	16	\$206,343	\$66,000
000124	Hamilton Field Ph2 St2	2/1/2004	\$188,045	50	32	\$331,836	\$212,400
000125	CHASE ST LAND DIVISION	6/1/1991	\$1,985	50	19	\$5,155	\$2,000
000126	ENTRADA DRIVE - NOVATO MARKET	4/1/1985	\$9,443	50	13	\$28,264	\$7,300
000127	INDIAN VLY RD LAND DIV	1/1/1985	\$9,293	50	13	\$27,814	\$7,200
000128	MAUCH SUBDIVISION UNIT 2	1/1/1985	\$9,892	50	13	\$29,606	\$7,700
000129	FORREST RD LAND DIVISION	4/1/1985	\$8,713	50	13	\$26,077	\$6,800
000130	SUTRO AVE LAND DIVISION	3/1/1991	\$3,918	50	19	\$10,174	\$3,900
000131	WILD HORSE VALLEY DR L/D	9/1/1991	\$2,955	50	19	\$7,674	\$2,900
000132	EUCALYPTUS COURT	4/1/1985	\$9,586	50	13	\$28,691	\$7,500
000134	Eucalyptus Ave Land Division	11/1/1996	\$4,500	50	24	\$10,054	\$4,800
000135	HAYDEN DRIVE PUMP STATION	6/1/1985	\$7,151	50	13	\$21,403	\$5,600
000136	NORTH BAY CENTER	6/1/1990	\$47,661	50	18	\$126,459	\$45,500
000137	NOVATO HUMAN NEEDS CENTER	6/1/1985	\$8,293	50	13	\$24,820	\$6,500
000138	HOEKMANN LAND DIVISION	4/1/1985	\$8,999	50	13	\$26,935	\$7,000
000139	GARNER DRIVE RELOC	4/1/1985	\$8,131	50	13	\$24,336	\$6,300
000140	LYNWOOD P/S CONTROL VALVE	6/1/1985	\$8,132	50	13	\$24,338	\$6,300
000142	TRUMBULL MANSION RETREAT CTR	4/1/1990	\$8,006	50	18	\$21,244	\$7,600
000143	LAUREL AVE EXTENSION	1/1/1985	\$7,447	50	13	\$22,288	\$5,800
000144	SAN MARIN P/S CONTROL VALVE	6/1/1985	\$7,474	50	13	\$22,370	\$5,800
000145	VERRISIMO VALLEY HYDRANT	4/1/1985	\$7,430	50	13	\$22,239	\$5,800
000147	116 ATHERTON OAKS-UPGR TO 1	9/1/1991	\$965	1	0	\$2,506	\$600
000148	CHANNEL DRIVE MAIN EXTENSION	11/1/2006	\$110,867	50	34	\$179,647	\$122,200
000149	BAHIA GARDENS HYDRANT	4/1/1985	\$5,783	50	13	\$17,309	\$4,500
000150	Redwood Landfill, Inc.	2/1/2002	\$157,016	50	30	\$301,532	\$180,900
000151	UPGR TO 1	10/1/1992	\$294	1	0	\$742	\$200
000152	CINEMA II ADDITIONS	4/1/1985	\$4,697	50	13	\$14,057	\$3,700
000153	STASIA CT HYDRANT/WATER SVC	11/1/2004	\$70,398	50	32	\$124,229	\$79,500
000154	OLIVE GARDEN RESTAURANT	6/1/1993	\$4,816	50	21	\$11,607	\$4,900
000157	SERVER RACK ,ENCLOSURE,BACKUP SYS	12/1/2006	\$13,626	10	0	\$22,080	\$5,500
000159	UPGR TO 1	11/1/1991	\$1,316	50	19	\$3,417	\$1,300
000160	NOVATO BLVD FIRE HYDRANT	4/1/1985	\$4,609	50	13	\$13,795	\$3,600
000161	16 ANDREAS CT-UPGR METER TO 1	9/1/1992	\$515	1	0	\$1,297	\$300
000162	JENNIFER LANE LAND DIVISION	4/1/1985	\$4,285	50	13	\$12,824	\$3,300
000163	REDWOOD GROVE TOWNHOUSES	1/1/1985	\$3,299	50	13	\$9,874	\$2,600
000165	RED LOBSTER RESTAURANT	6/1/1993	\$6,142	50	21	\$14,802	\$6,200

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000166	UPGR TO 1	4/1/1992	\$1,200	50	20	\$3,022	\$1,200
000167	TALBOT ESTATES	6/1/1985	\$4,786	50	13	\$14,324	\$3,700
000168	IGNACIO VALLEY	4/1/1985	\$3,363	50	13	\$10,065	\$2,600
000169	STAFF TP,NOISE REDCTN DUCTING	6/1/1986	\$682	20	0	\$1,994	\$500
000170	DEER ISLAND SELF STORAGE	12/1/2006	\$147,292	50	34	\$238,670	\$162,300
000171	SIMMONS LANE LAND DIVISION	4/1/1992	\$4,372	50	20	\$11,011	\$4,400
000173	VINEYARD ROAD LAND DIVISION	6/1/1989	\$13,568	50	17	\$36,913	\$12,600
000174	ATHERTON RESERVOIR-TANK DRAIN	9/1/1988	\$28,211	50	16	\$78,380	\$25,100
000176	SECOND STREET OFFICE BUILDING	2/1/1989	\$3,704	50	17	\$10,077	\$3,400
000177	TARGET STORE-VINTAGE OAKS	9/1/1993	\$4,497	50	21	\$10,836	\$4,600
000178	HALF MOON TANK FENCE	6/1/1985	\$3,229	50	13	\$9,665	\$2,500
000179	HAMILTON MEADOWS	8/1/2006	\$628,314	50	34	\$1,018,111	\$692,300
000180	IOLANTHUS AVE. EXTENSION	6/1/1990	\$14,305	50	18	\$37,956	\$13,700
000182	WONDERWARE	10/1/2005	\$7,863	5	0	\$13,259	\$3,300
000185	San Pablo Subdivision	12/1/2005	\$73,136	50	33	\$123,321	\$81,400
000187	NOVATO BUILDERS SQUARE HYD INSTALL	2/1/2006	\$26,943	50	34	\$43,658	\$29,700
000189	VALVE TURNING MACHINE	10/1/2005	\$11,233	10	0	\$18,941	\$4,700
000190	35 SAN ANDREAS CT	11/1/1992	\$1,257	50	20	\$3,165	\$1,300
000191	WILD HORSE TANK SITE	6/1/1989	\$82,993	50	17	\$225,791	\$76,800
000192	SINGLE SVC-1929A NOVATO BLVD	3/1/1993	\$921	1	0	\$2,219	\$600
000193	Pimentel Court (#10) Fire Service	2/1/2005	\$16,442	50	33	\$27,725	\$18,300
000194	UPGR TO 1	3/1/1992	\$2,089	50	20	\$5,261	\$2,100
000195	BURGER KING-VINTAGE OAKS	6/1/1993	\$4,263	50	21	\$10,274	\$4,300
000196	Jonsen Land Division	2/1/2005	\$15,448	50	33	\$26,048	\$17,200
000197	OAK RIDGE ESTATES	10/1/2006	\$142,937	50	34	\$231,613	\$157,500
000199	INSTALL 1	3/1/1992	\$2,136	50	20	\$5,381	\$2,200
000200	UPGR TO 1	9/1/1993	\$232	1	0	\$559	\$100
000201	SEVENTH ST LAND DIVISION	1/1/1985	\$1,885	50	13	\$5,641	\$1,500
000202	BERNARDI/LOFRANO LAND DIVISION	11/1/2004	\$25,878	50	32	\$45,667	\$29,200
000204	OLIVE SCHOOL FIRE HYDRANT	1/1/2006	\$32,512	50	34	\$52,682	\$35,800
000206	FIG TREE LAND LAND DIVISION	8/1/1992	\$1,821	50	20	\$4,586	\$1,800
000209	RAMMER	9/1/2006	\$3,016	5	0	\$4,887	\$1,200
000210	2030 HATCH RD-UPGR TO 1	6/1/1993	\$1,374	50	21	\$3,311	\$1,400
000211	SAN MARIN PUMP STA. STOR FAC	4/1/1985	\$1,170	50	13	\$3,503	\$900
000212	SVC-LIVING HISTORY CENTRE	9/1/1993	\$881	1	0	\$2,122	\$500
000213	EAST NOVATO COMM'L PROJECT	1/1/1985	\$2,339	50	13	\$7,002	\$1,800
000214	UPGR SVC TO 1	11/1/1991	\$2,380	50	19	\$6,180	\$2,300
000215	WINGED FOOT P/S PUMP REPL	6/1/1985	\$2,285	50	13	\$6,838	\$1,800
000217	SAFEBAY EXPANSION PROJECT	1/1/2006	\$27,597	50	34	\$44,717	\$30,400
000218	PIPE LOCATOR	9/1/2006	\$2,757	5	0	\$4,468	\$1,100
000220	NEW BEGINNINGS CENTER	1/1/2006	\$25,172	50	34	\$40,788	\$27,700
000221	WATER TANK W/TRAILER #79	10/1/2005	\$6,457	10	0	\$10,888	\$2,700
000222	BAHIA P/S METER	6/1/1985	\$999	1	0	\$2,991	\$700
000224	Lynwood School FH-2004	1/1/2006	\$21,958	50	34	\$35,580	\$24,200
000226	TAMALPAIS AVE L/D	1/1/2005	\$13,086	50	33	\$22,066	\$14,600
000227	IGNACIO IND PARK LOT 150/151	6/1/1985	\$1,753	50	13	\$5,247	\$1,400
000228	CARMEL HTS LAND DIVISION	4/1/1985	\$838	1	0	\$2,507	\$600
000229	TANK FLOAT STILLING WELLS	6/1/1986	\$2,131	50	14	\$6,230	\$1,700
000231	BAND SAW	12/1/2006	\$2,547	5	0	\$4,127	\$1,000
000232	NOVATO SKATE PARK	10/1/2006	\$64,678	50	34	\$104,803	\$71,300
000233	PAMARON WAY FIRE SERVICE	10/1/2006	\$64,552	50	34	\$104,599	\$71,100
000234	TANK CATH. PROT. TRAINING	9/1/1987	\$2,900	50	15	\$8,264	\$2,500
000235	RAISE CONT ABOVE FLOOD-DAVIES	9/1/1987	\$3,936	50	15	\$11,216	\$3,400
000237	COOPER LAND DIVISION	9/1/2006	\$20,341	50	34	\$32,960	\$22,400
000238	MARIN COUNTRY CLUB CLUBHOUSE	8/1/2006	\$162,876	50	34	\$263,921	\$179,500
000239	1923 NOVATO BLVD	11/1/1992	\$763	1	0	\$1,921	\$500
000241	MORNING STAR FARM	1/1/2006	\$12,549	50	34	\$20,335	\$13,800
000242	QUANTI TRAY 2000 SYSTEM	9/1/2004	\$3,461	5	0	\$6,108	\$1,500
000243	LYNWOOD PUMP MOTOR	6/1/1985	\$1,718	25	0	\$5,143	\$1,300
000244	1.5HP DIAPHRAGM PUMP T	12/1/2006	\$1,760	5	0	\$2,852	\$700
000245	OPTIPLEX GX620 PC	11/1/2006	\$1,167	5	0	\$1,890	\$500
000246	SOIL RESISTANCE METER (BLUE CASE)	9/1/2005	\$980	1	0	\$1,653	\$400
000247	AUTO DIAG SCANNER SOFTWARE	12/1/2006	\$1,467	5	0	\$2,377	\$600
000248	FINNEGAN'S RESTAURANT	9/1/2006	\$14,521	50	34	\$23,530	\$16,000
000251	REDWOOD BLVD FIRE SERVICE	12/1/2004	\$15,087	50	32	\$26,623	\$17,000
000253	MARIN COUNTRY CLUB IRRIGATION	9/1/2006	\$13,333	50	34	\$21,604	\$14,700
000254	LAPTOP PC	12/1/2006	\$1,325	5	0	\$2,147	\$500
000255	LAPTOP PC	12/1/2006	\$1,325	5	0	\$2,147	\$500

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000261	METAL CUTTING SAW	12/1/2006	\$1,171	5	0	\$1,898	\$500
000264	SIMMONS LANE FIRE HYDRANT	10/1/2006	\$27,125	50	34	\$43,954	\$29,900
000266	FIRST ST MIXED USE PROJECT	11/1/2006	\$7,698	50	34	\$12,473	\$8,500
000267	SPARE PILOT VALVE CNT-TRUMBULL	9/1/1987	\$926	1	0	\$2,639	\$700
000268	WASTE OIL TANK	12/1/2006	\$942	1	0	\$1,526	\$400
000269	DIGITAL LASER COPIER	12/1/2006	\$916	1	0	\$1,485	\$400
000274	IGNACIO BLVD MED-XERISCAPE DEM	3/1/1993	\$774	1	0	\$1,865	\$500
000275	DAVIDSON ST. LAND DIVISION - FALLAH	10/1/2006	\$10,292	50	34	\$16,677	\$11,300
000277	Vineyard Road Hydrant & Water Service	8/1/2004	\$13,954	50	32	\$24,624	\$15,800
000279	881 GRANT AVE-AVALAR/CPS	8/1/2006	\$20,825	50	34	\$33,744	\$22,900
000280	BOARD ROOM TABLES (4)	8/1/2006	\$1,290	5	0	\$2,090	\$500
000282	SVC UPGRADE-5 ANTON WAY	7/1/1991	\$943	1	0	\$2,450	\$600
000284	Buck Center Tank	1/1/2003	\$233,997	50	31	\$438,894	\$272,100
000285	Inspirations @ Chapel Hill	1/1/2004	\$15,502	50	32	\$27,356	\$17,500
000286	NOVATO SENIOR VILLAGE	1/1/2004	\$3,430	50	32	\$6,053	\$3,900
000287	Tranquility Phase II	1/1/2004	\$4,846	50	32	\$8,552	\$5,500
000288	FRANK JR LANE HYDRANT/SVC	1/1/2004	\$34,673	50	32	\$61,187	\$39,200
000290	Southgate Subdivision PhIII	1/1/2003	\$124,993	50	31	\$234,442	\$145,400
000291	Meter-Harris Hill	9/1/2000	\$90	1	0	\$182	\$0
000292	City Hall Fire Sprinkling System	1/1/2003	\$18,459	50	31	\$34,623	\$21,500
000293	Brookside Meadows	1/1/2003	\$272,297	50	31	\$510,731	\$316,700
000295	Buck Center	1/1/2003	\$912,204	50	31	\$1,710,969	\$1,060,800
000296	Novato Community Hospital	1/1/2003	\$238,746	50	31	\$447,803	\$277,600
000297	Molinelli Subdivision (Vineyard Road)	11/1/2002	\$8,115	50	30	\$15,585	\$9,400
000298	Citibank Fire Service	1/1/2001	\$11,916	50	29	\$23,620	\$13,700
000303	SAN MARIN P/S SUB DRAIN	6/1/1985	\$91	20	0	\$272	\$100
000305	LEVEL W/TRIPOD	11/1/2003	\$1,335	5	0	\$2,504	\$600
000307	BOOKCASES (8)	2/1/2000	\$878	5	0	\$1,771	\$400
000309	ABRASIVE BLASTING CABINET	6/1/2004	\$1,144	5	0	\$2,018	\$500
000312	PROCESS CALIBRATOR FLUKE 719100G	6/1/2006	\$1,741	5	0	\$2,821	\$700
000314	Landscaping-S. Novato Blvd	6/1/2001	\$2,653	50	29	\$5,258	\$3,000
000315	DIABLO & CENTER REL 12" WTR FAC	6/1/2006	\$37,032	50	34	\$60,005	\$40,800
000316	UPSIZE/REL SVC-TRUMBULL	6/1/2001	\$2,950	50	29	\$5,847	\$3,400
000319	CEDARS OF MARIN-UPGR TO 1" SVC	4/1/2003	\$2,625	50	31	\$4,923	\$3,100
000320	SINALOA MIDDLE SCHOOL HYDRANT	4/1/2004	\$8,884	50	32	\$15,677	\$10,000
000322	NOVATO SANITARY DISTRICT ADMIN BLDG	4/1/2006	\$13,722	50	34	\$22,235	\$15,100
000325	VINEYARD RD LAND DIVISION-HARREUS	2/1/2000	\$6,346	50	28	\$12,808	\$7,200
000326	HATCH RD FIRE HYDRANT	2/1/1999	\$7,760	50	27	\$16,080	\$8,700
000328	Upgr Svc/Hyd-7 Equestrian	6/1/2001	\$2,542	50	29	\$5,040	\$2,900
000329	FIRST ST CT APARTMENTS	6/1/2005	\$27,337	50	33	\$46,095	\$30,400
000330	HYDRANT PRESSURE RECORDER & SOFT	11/1/2000	\$1,758	7	0	\$3,547	\$900
000332	Irrigation Mtr-S. Novato Blvd	6/1/2001	\$3,198	50	29	\$6,339	\$3,700
000333	San Ramon School Fire Hydrant	10/1/2000	\$6,300	50	28	\$12,714	\$7,100
000335	CANYON RD HYDRANT	11/1/2003	\$14,905	7	0	\$27,957	\$7,000
000336	SILVA RANCH LAND DIVISION	4/1/2001	\$3,877	50	29	\$7,684	\$4,500
000339	METER VAULT GRATE-CHERRY HILL	6/1/1990	\$541	10	0	\$1,436	\$400
000340	ANALYZER,POWER QUALITY	6/1/2006	\$4,121	5	0	\$6,678	\$1,700
000342	6X10 CROSSING PLATE	9/1/2003	\$820	5	0	\$1,539	\$400
000344	AUTOClave 220V POWER SUPPLY	6/1/1990	\$1,493	35	3	\$3,961	\$1,000
000346	540 Wilson-Reloc/Upgr Svc	6/1/2001	\$5,346	50	29	\$10,598	\$6,100
000347	BIO MARIN	4/1/2001	\$4,249	50	29	\$8,422	\$4,900
000350	NORTH MARIN VETERINERIAN HOSPITAL	10/1/1998	\$3,921	50	26	\$8,317	\$4,300
000351	Norton Avenue Extension	9/1/2000	\$18,864	50	28	\$38,072	\$21,300
000352	REMODEL PUMP MAINTENANCE SHOP	9/1/1987	\$439	1	0	\$1,250	\$300
000354	WILD HORSE VLY P/S CAP. UPGRD	6/1/1985	\$427	1	0	\$1,279	\$300
000355	100 Bryan Dr. Hyd & Wtr Svc Upgrade	7/1/2006	\$11,243	50	34	\$18,218	\$12,400
000356	HYDRAULIC PUMP PLASTIC SHORING	7/1/2006	\$849	1	0	\$1,376	\$300
000357	HYDRAULIC PUMP PLASTIC SHORING	7/1/2006	\$849	1	0	\$1,376	\$300
000358	STORAGE CONTAINER	2/1/1999	\$2,890	10	0	\$5,990	\$1,500
000359	MICROSCOPE W/CAMERA	6/1/2005	\$9,844	10	0	\$16,598	\$4,100
000360	2215 Oak Knoll Road	5/1/2002	\$3,252	50	30	\$6,246	\$3,700
000361	ATHERTON AVE STUBOUT	4/1/2001	\$4,987	50	29	\$9,885	\$5,700
000362	PIPELINE SECURITY ACCESS	7/1/1996	\$2,152	50	24	\$4,808	\$2,300
000364	NAVE UNIT 1-LOT 1 SUBDIVISION	5/1/2006	\$9,729	50	34	\$15,764	\$10,700
000365	WORKSTATION	10/1/2000	\$1,083	10	0	\$2,185	\$500
000366	DCV ASSEMBLIES - FY 83/84	6/1/1984	\$604	1	0	\$1,828	\$500
000367	Deer Island Ln Fire Hydrant	9/1/2000	\$17,113	50	28	\$34,538	\$19,300
000370	REFRIGERATOR	5/1/2005	\$1,330	10	0	\$2,242	\$600

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System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
000371	Oak Avenue Main Extension	4/1/2004	\$18,684	50	32	\$32,970	\$21,100
000372	Sun Lane Extension	1/1/1999	\$7,145	50	27	\$14,807	\$8,000
000373	Eucalyptus Avenue Land Division	9/1/1998	\$4,863	50	26	\$10,314	\$5,400
000375	Indian Valley Athletic Fields	1/1/2000	\$7,840	50	28	\$15,823	\$8,900
000379	Gnoss Field Fireline Relocation	11/1/2002	\$42,130	50	30	\$80,906	\$48,500
000380	VIRGINIA AVE LAND DIVISION	1/1/1996	\$3,286	50	24	\$7,341	\$3,500
000382	LYNWOOD SCHOOL DAYCARE FIRE SVC	3/1/2005	\$6,096	50	33	\$10,280	\$6,800
000383	NEW SERVICE-875 ATHERTON AVE	9/1/1988	\$1,010	50	16	\$2,806	\$900
000385	NOVATO FIRE PROT DIST STATION #5	4/1/2006	\$34,808	50	34	\$56,403	\$38,400
000387	COMPRESSOR(SHOP)	2/1/2000	\$2,847	10	0	\$5,746	\$1,400
000388	Gnoss Field Fire Line Extension	2/1/2000	\$19,417	50	28	\$39,189	\$21,900
000391	Laptop Inspersion 6400 tag #180	7/1/2006	\$1,171	5	0	\$1,898	\$500
000392	LATERAL - ATHERTON OAKS	6/1/1984	\$964	1	0	\$2,919	\$700
000394	NOVATO CREEK ENHANCEMENT PROJ	6/1/1989	\$135	10	0	\$367	\$100
000395	Oil Changers - Vintage Oaks	5/1/2001	\$4,951	50	29	\$9,815	\$5,700
000397	COURTYARD MARRIOTT	11/1/2000	\$53,115	50	28	\$107,200	\$60,000
000398	Men's Wearhouse-Vintage Oaks	12/1/1996	\$6,378	50	24	\$14,250	\$6,800
000399	Hamilton Service Center	2/1/2000	\$18,012	50	28	\$36,353	\$20,400
000400	Silva Land Division	5/1/2002	\$5,387	50	30	\$10,346	\$6,200
000401	WORKSTATION	11/1/1998	\$1,128	10	0	\$2,392	\$600
000402	CREEKSIDE OFFICES	4/1/2006	\$37,474	50	34	\$60,722	\$41,300
000404	REPL EAGLE DR P.S. CONTROLS	6/1/1990	\$633	1	0	\$1,678	\$400
000406	Vineyard Road L/D (Colla)	6/1/1997	\$4,072	50	25	\$8,775	\$4,400
000408	684 Wilson Avenue - 2-1/2" Fire Svc	7/1/1996	\$3,570	50	24	\$7,976	\$3,800
000409	South Novato Blvd 2" Svc	3/1/2002	\$5,175	50	30	\$9,938	\$6,000
000410	SAN MARIN PUMP HIGH WATER SYS	9/1/1987	\$1,612	50	15	\$4,594	\$1,400
000411	LYNWOOD PUMP HIGH WATER SYSTEM	9/1/1987	\$1,612	50	15	\$4,594	\$1,400
000412	OLIVE AVE APARTMENTS	12/1/1997	\$6,425	50	25	\$13,845	\$6,900
000413	UPGR TO 1	9/1/1993	\$1,416	50	21	\$3,411	\$1,400
000414	SKYLARK MOTEL ADDITION	12/1/2000	\$18,519	50	28	\$37,376	\$20,900
000415	RIDGE RD/HALF MOON P.S.FLOW METER	7/1/1996	\$4,534	25	0	\$10,130	\$2,500
000416	VILLAGE AT NOVATO PHASE 1	5/1/2006	\$15,874	50	34	\$25,721	\$17,500
000417	Hill Recreation Area 3" Meter	12/1/1996	\$6,481	50	24	\$14,479	\$6,900
000418	Scottsdale Marsh Median	6/1/2001	\$8,940	50	29	\$17,721	\$10,300
000422	MARIN PONTIAC/GMC	4/1/2001	\$8,229	50	29	\$16,313	\$9,500
000424	REPL VAULT/INST DRAIN-NORMAN	6/1/1990	\$7,505	50	18	\$19,913	\$7,200
000425	DECHLORINATION METERING DEVICE	11/1/1998	\$1,194	10	0	\$2,532	\$600
000426	Desk - was McMaster's (now Reed's)	1/1/1997	\$1,500	10	0	\$3,233	\$800
000428	GOLDEN EGG OMELETTE HOUSE	3/1/2006	\$15,090	50	34	\$24,451	\$16,600
000429	South Novato Blvd. Irrigation Meters	6/1/2000	\$11,437	50	28	\$23,082	\$12,900
000432	ENGINE DIAGNOSTIC SCANNER	8/1/2001	\$1,842	10	0	\$3,651	\$900
000433	Nunes Tank and Pump	11/1/1996	\$9,625	50	24	\$21,503	\$10,300
000436	Loma Verde Fire Hyd Extension	10/1/2002	\$16,402	50	30	\$31,498	\$18,900
000438	San Marin High Fire Svc	6/1/2001	\$11,235	50	29	\$22,271	\$12,900
000440	INSTALL DCV-BIG 4 RENTS	10/1/1992	\$388	1	0	\$977	\$200
000441	7X8 SHORING 7 Ft. Shore W 22-36 CYL	9/1/2003	\$2,779	5	0	\$5,212	\$1,300
000443	HAMILTON DRIVE FIRE SVC. (No. 114)	5/1/2004	\$13,125	50	32	\$23,161	\$14,800
000444	1024 6th Street Apartments	6/1/1997	\$6,428	50	25	\$13,852	\$6,900
000445	INDIAN VALLEY RD SUBDIVISION	3/1/1987	\$1,604	50	15	\$4,571	\$1,400
000446	74 Hamilton Drive Fire Service	5/1/2004	\$13,449	50	32	\$23,733	\$15,200
000447	DAM ACCELOGRAPH REPLACEMENTS	4/1/2006	\$3,735	7	0	\$6,052	\$1,500
000448	Marin Airpotter	2/1/2000	\$32,517	50	28	\$65,628	\$36,800
000449	ARMSTRONG GARDEN CENTER	12/1/2003	\$16,046	50	31	\$30,096	\$18,700
000450	Redwood Mobile Home Park	5/1/2001	\$8,895	50	29	\$17,631	\$10,200
000452	ANALYTICAL BALANCE SCALE	3/1/2005	\$2,352	5	0	\$3,966	\$1,000
000455	TRANQUILITY PH1	7/1/2003	\$10,266	50	31	\$19,256	\$11,900
000457	GPS RECEIVER - THALES	5/1/2006	\$1,582	5	0	\$2,563	\$600
000458	A and P Bekins	12/1/2000	\$26,472	50	28	\$53,428	\$29,900
000460	PUMP MAINT. SHOP BOOM SYSTEM	9/1/1987	\$3,053	35	0	\$8,701	\$2,200
000461	MACANDY RV STORAGE FIRE HYDRANT	8/1/2003	\$17,179	50	31	\$32,221	\$20,000
000462	6X10 TRAFFIC PLATE	3/1/2005	\$1,317	5	0	\$2,220	\$600
000464	VILLA ENTRADA	6/1/2006	\$187,212	50	34	\$303,356	\$206,300
000466	SUN LANE WATERLINE EXTENSION	5/1/2004	\$16,382	50	32	\$28,909	\$18,500
000469	GAGE LANE EXTENSION	2/1/1988	\$1,840	50	16	\$5,113	\$1,600
000470	METAL HATCH-BAHIA PUMP STATION	6/1/1984	\$2,117	50	12	\$6,411	\$1,600
000471	Turbidimeter	11/1/1998	\$2,991	10	0	\$6,344	\$1,600
000472	MURPHY CIRCLE RELOCATIONS	6/1/1986	\$1,165	50	14	\$3,404	\$1,000
000473	RICE LAND DIVISION	4/1/2005	\$48,112	50	33	\$81,127	\$53,500



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000475	IHOP RESTAURANT (VINTAGE OAKS)	11/1/1995	\$7,767	50	23	\$17,824	\$8,200
000476	FUEL TANK MONITORING	9/1/1987	\$1,658	35	0	\$4,723	\$1,200
000477	CORNER DESK, PEDESTAL & CHAIR	7/1/1999	\$999	7	0	\$2,071	\$500
000478	HP DESIGNJET PLOTTER	9/1/2001	\$5,131	7	0	\$10,170	\$2,500
000479	Richardson Land Division	5/1/2002	\$11,029	50	30	\$21,180	\$12,700
000481	LYNWOOD SCHOOL HYDRANT	5/1/2005	\$18,427	50	33	\$31,072	\$20,500
000482	ATHERTON ESTATES	6/1/2006	\$221,979	50	34	\$359,691	\$244,600
000487	Vintage Oaks-Novato Toyota	4/1/2001	\$15,412	50	29	\$30,551	\$17,700
000488	LANHAM VILLAGE	3/1/1987	\$1,677	50	15	\$4,780	\$1,400
000489	CHLORINE ANALYZER & RECORDER	6/1/2000	\$3,776	10	0	\$7,622	\$1,900
000493	LANDSCAPE SAN MARIN PUMP STA.	9/1/1987	\$1,724	25	0	\$4,913	\$1,200
000495	HILL RD OFFICE/WAREHOUSE	4/1/2001	\$17,528	50	29	\$34,745	\$20,200
000498	LARSEN SUBDIVISION	1/1/2000	\$20,551	50	28	\$41,476	\$23,200
000499	PLEASANT VALLEY SCHOOL HYDRANTS	5/1/2005	\$21,801	50	33	\$36,761	\$24,300
000502	Thorsson Subdivision	9/1/2002	\$62,031	50	30	\$119,125	\$71,500
000504	Lu Sutton School Hydrant	5/1/2005	\$22,564	50	33	\$38,047	\$25,100
000505	NOVATO SINGLE SVC 97/98	10/1/1998	\$13,130	50	26	\$27,847	\$14,500
000506	VALLEY MEMORIAL PARK	2/1/1988	\$2,373	50	16	\$6,593	\$2,100
000514	Twin Creeks	10/1/2002	\$30,961	50	30	\$59,458	\$35,700
000515	SAN MARIN PRV STA. PRESSURE TR	6/1/1986	\$2,066	50	14	\$6,039	\$1,700
000516	ROWLAND PLAZA TELEMETRY TIE-IN	6/1/2000	\$23,120	50	28	\$46,661	\$26,100
000517	2002 15' ALUMINIM BOAT W/TRAILER	4/1/2003	\$2,666	10	0	\$5,001	\$1,300
000518	Convection Oven	6/1/1998	\$1,648	10	0	\$3,495	\$900
000519	BUILDING 503 FIRE SERVICE	3/1/2006	\$31,308	50	34	\$50,731	\$34,500
000520	ADHESION TESTER (ORANGE CASE)	7/1/1998	\$1,330	10	0	\$2,820	\$700
000521	INDIAN OAKS SUBDIVISION	9/1/2001	\$75,937	50	29	\$150,525	\$87,300
000522	KEYS LANDING PARK	2/1/1988	\$2,751	50	16	\$7,644	\$2,400
000523	PACHECO AVE LAND DIV/BANYAI	2/1/1988	\$2,563	50	16	\$7,120	\$2,300
000525	OLOMPALI WATERLINE REPLACEMENT	7/1/2004	\$35,705	50	32	\$63,008	\$40,300
000526	INSIDE LIGHTING-LYNWOOD P.S.	6/1/1992	\$784	1	0	\$1,975	\$500
000529	VIRGINIA OAKS SUBDIVISION	5/1/2006	\$41,352	50	34	\$67,006	\$45,600
000532	KENDON LANE LAND DIVISION	3/1/1987	\$2,857	50	15	\$8,140	\$2,400
000533	Channel Drive Extension	12/1/2001	\$46,208	50	29	\$91,597	\$53,100
000534	YMCA CHILDCARE FACILITY FIRE SVC	5/1/2003	\$16,856	50	31	\$31,615	\$19,600
000535	Cherry Hill Looping	6/1/2001	\$25,917	50	29	\$51,373	\$29,800
000536	H LANE EXTENSION	5/1/1987	\$2,255	50	15	\$6,427	\$1,900
000537	SAN JOSE MIDDLE SCHOOL HYDRANT	3/1/2005	\$22,214	50	33	\$37,457	\$24,700
000538	YARD CNTRL PNL-HALF MOON TANK	9/1/1986	\$1,114	50	14	\$3,257	\$900
000539	Greystone Gardens	9/1/2002	\$86,190	50	30	\$165,520	\$99,300
000540	UPGR TO 1	2/1/1993	\$816	1	0	\$1,966	\$500
000542	IGNACIO IND PK LOT 56 PH III	1/1/1986	\$1,312	50	14	\$3,836	\$1,100
000543	Noah's Bagels & Peet's Coffee	10/1/1997	\$16,738	50	25	\$36,072	\$18,000
000544	REPL FIRE SVC-1565 HILL RD(CONV HOSP	7/1/1996	\$11,527	50	24	\$25,752	\$12,400
000545	HARRIS HILL LAND DIVISION	8/1/2000	\$31,580	50	28	\$63,736	\$35,700
000546	CHERRYHILL PIPELINE EXT	5/1/2006	\$43,804	50	34	\$70,979	\$48,300
000547	SAN MARIN PRV STA. RETAIN WALL	6/1/1990	\$4,218	50	18	\$11,192	\$4,000
000548	UPGR SVC TO 1	10/1/1993	\$653	1	0	\$1,573	\$400
000549	MCCLAY ROAD DIVISION OF LAND	3/1/1987	\$1,636	50	15	\$4,661	\$1,400
000550	DOLLHOUSES, TRAINS & MORE	4/1/2001	\$24,113	50	29	\$47,798	\$27,700
000552	Tresch Galleria	5/1/2000	\$17,623	50	28	\$35,568	\$19,900
000553	Indian Valley Rd Main Ext	6/1/2000	\$28,728	50	28	\$57,980	\$32,500
000555	Taco Bell	4/1/2003	\$25,179	50	31	\$47,227	\$29,300
000556	Dog Park @ O'Hair Park	6/1/2001	\$29,681	50	29	\$58,835	\$34,100
000557	DIGITAL TITRATOR	3/1/2005	\$2,573	5	0	\$4,339	\$1,100
000560	PIPE LOCATOR	3/1/2005	\$2,547	5	0	\$4,295	\$1,100
000562	CENTER RD LAND DIV - CAMPBELL	1/1/1986	\$2,751	75	39	\$8,043	\$4,200
000565	Novato Oaks Inn Restaurant	5/1/2002	\$20,524	50	30	\$39,415	\$23,600
000566	BACKFLOW PREVENTION SOFTWARE	7/1/2006	\$6,606	10	0	\$10,704	\$2,700
000569	BAY CANYON RD MAIN EXT	7/1/2003	\$23,548	50	31	\$44,167	\$27,400
000571	GREYSTONE GARDENS PH II	7/1/2004	\$50,608	50	32	\$89,306	\$57,200
000572	WESTRIDGE LANE FIRE HYDRANT	2/1/1988	\$4,697	50	16	\$13,049	\$4,200
000573	RANCHO SCHOOL HYDRANTS	5/1/2005	\$38,242	50	33	\$64,483	\$42,600
000574	BERKOV SUBDIVISION	7/1/2004	\$51,609	50	32	\$91,073	\$58,300
000577	1040 CALLE PASEO-UPGR TO 1	3/1/1994	\$1,095	50	22	\$2,542	\$1,100
000583	VINEYARD RD LAND DIVISION	3/1/1987	\$2,879	50	15	\$8,204	\$2,500
000585	NOVATO SEWAGE TRT PLANT PROJ	9/1/1987	\$3,447	50	15	\$9,823	\$2,900
000589	HILL ROAD LAND DIVISION	3/1/1987	\$3,320	50	15	\$9,461	\$2,800
000591	HAMILTON CHAPEL	7/1/2003	\$29,277	50	31	\$54,913	\$34,000

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000592	McDonald's - Nave Lane	5/1/2001	\$26,459	50	29	\$52,448	\$30,400
000594	RED OLIVE PLAZA	5/1/1998	\$16,741	50	26	\$35,505	\$18,500
000595	HAMILTON TOWNHOMES	11/1/2000	\$260,893	50	28	\$526,548	\$294,900
000596	VINEYARD RD LAND DIV - WARD	2/1/1988	\$3,162	50	16	\$8,786	\$2,800
000597	Hamilton Park Office Warehouse	12/1/1996	\$28,751	50	24	\$64,231	\$30,800
000598	VIB PLATE	9/1/2003	\$9,195	5	0	\$17,246	\$4,300
000599	REPL/UPG WINGED FOOT RECTIFIER	9/1/1986	\$3,807	50	14	\$11,129	\$3,100
000600	NOVATO BLVD STUB-OUT	2/1/1988	\$5,114	50	16	\$14,209	\$4,500
000602	SULLIVAN LANE EXT (2	6/1/1986	\$2,692	50	14	\$7,869	\$2,200
000604	1625 Hill Rd-Upgr to RPP	6/1/1997	\$8,935	50	25	\$19,255	\$9,600
000605	OFFICE BUILDING WIRING	6/1/1984	\$5,827	35	0	\$17,646	\$4,400
000607	UPGR TO 1	2/1/1993	\$1,454	50	21	\$3,503	\$1,500
000608	PORTABLE WATER PUMP W/TRAILER 75	9/1/2003	\$10,000	5	0	\$18,756	\$4,700
000610	SOUTHGATE SUBDIVISION PH II	7/1/2003	\$33,445	50	31	\$62,730	\$38,900
000611	CORPORATION YARD FENCE	6/1/1990	\$9,280	35	3	\$24,623	\$6,200
000614	Marin Business Center	10/1/2002	\$70,621	50	30	\$135,621	\$81,400
000618	75 PACHECO CREEK DR-UPGR TO 1	3/1/1994	\$1,501	50	22	\$3,484	\$1,500
000619	HILL RD EXTENSION	2/1/1988	\$5,413	50	16	\$15,039	\$4,800
000620	REPL CREST TANK TRANSMITTER	6/1/1991	\$1,422	50	19	\$3,691	\$1,400
000621	OFFICE EXTERIOR DOORS	6/1/1990	\$9,617	35	3	\$25,517	\$6,400
000622	SOUTHGATE SUBDIVISION	9/1/2001	\$171,362	50	29	\$339,681	\$197,000
000624	ST ANTHONY'S CHURCH RECTORY	1/1/1990	\$6,948	50	18	\$18,436	\$6,600
000625	Creekwood Land Division	5/1/2002	\$35,122	50	30	\$67,447	\$40,500
000628	SYCAMORE GLADE	4/1/1997	\$26,665	50	25	\$57,465	\$28,700
000629	GARNER DRIVE LAND DIVISION	9/1/1988	\$7,088	50	16	\$19,694	\$6,300
000630	BEL MARIN KEYS NAVIGATION LOCK	3/1/1987	\$3,766	50	15	\$10,730	\$3,200
000631	METER UPGRADE-6 BROWN DR	7/1/1991	\$1,419	50	19	\$3,686	\$1,400
000632	CALTRANS 1	3/1/1987	\$3,819	50	15	\$10,883	\$3,300
000633	CREEKSIDE HOUSING	6/1/2001	\$57,705	50	29	\$114,386	\$66,300
000636	Meters-Hamilton Field	7/1/2000	\$3,819	7	0	\$7,707	\$1,900
000637	Nave Self Storage	5/1/2000	\$37,334	50	28	\$75,350	\$42,200
000638	CHERRYHILL PS CHLORINATION BOOSTER	7/1/1999	\$25,792	50	27	\$53,447	\$28,900
000639	NOVATO BLVD LAND DIVISION	6/1/1987	\$5,333	50	15	\$15,197	\$4,600
000640	PACHECO AVENUE EXTENSION	6/1/1990	\$6,645	50	18	\$17,631	\$6,300
000642	MCCLAY ROAD DIVISION OF LAND	11/1/1987	\$7,196	50	15	\$20,506	\$6,200
000643	EDGEWATER CONDOMINIUMS PH 2&3	4/1/2001	\$54,422	50	29	\$107,879	\$62,600
000645	Portable Ultrasonic Flowmeter	6/1/2001	\$6,009	7	0	\$11,912	\$3,000
000646	CARLILE DRIVE EXT	3/1/1999	\$24,802	50	27	\$51,394	\$27,800
000647	ROWLAND II	12/1/1997	\$44,270	50	25	\$95,405	\$47,700
000648	Hamilton Landing Ph II	8/1/2002	\$76,162	50	30	\$146,261	\$87,800
000649	RUSSIAN RIVER FLOW CONTROL	6/1/1986	\$5,502	50	14	\$16,085	\$4,500
000651	CAMPBELL COURT LAND DIVISION	2/1/1988	\$6,507	50	16	\$18,080	\$5,800
000652	LAB HEAT PUMP IMPROVEMENTS	9/1/1987	\$2,556	35	0	\$7,285	\$1,800
000653	SUTRO AVENUE EXTENSION	5/1/1987	\$5,072	50	15	\$14,455	\$4,300
000654	LOUISE AVE EXTENSION	6/1/1984	\$3,982	50	12	\$12,059	\$3,000
000655	IGNACIO INTERCHANGE IRRIG SERV	3/1/1987	\$5,539	50	15	\$15,785	\$4,700
000656	WATER QUALITY MONITORING INSTRUMENT	10/1/2000	\$13,249	10	0	\$26,741	\$6,700
000657	TRUMBULL TANK LEVEL TRANSMITTER	5/1/1988	\$2,297	50	16	\$6,381	\$2,000
000658	WILSON AVE LAND DIV-BYWATER	2/1/1988	\$8,757	50	16	\$24,330	\$7,800
000660	Nave Dr(Sundown)Repl Fire Svc	6/1/1997	\$15,499	50	25	\$33,401	\$16,700
000661	PIERCE SUBDIVISION	10/1/1993	\$10,929	50	21	\$26,337	\$11,100
000662	RUSH LANDING PHII	1/1/2000	\$82,923	50	28	\$167,360	\$93,700
000664	BEL MARIN BUSINESS CENTER	7/1/1999	\$33,167	50	27	\$68,728	\$37,100
000665	MARIN COUNTRY CLUB POOL AREA RENO	5/1/1999	\$31,142	50	27	\$64,534	\$34,800
000666	YARD STORAGE BUILDING	6/1/1990	\$12,985	35	3	\$34,454	\$8,600
000669	NOVATO BLVD LAND DIVISION	6/1/1988	\$8,479	50	16	\$23,558	\$7,500
000672	KASTANIA RD LAND DIVISION	6/1/1984	\$5,568	50	12	\$16,861	\$4,200
000675	Spectrophotometer	6/1/1999	\$5,721	10	0	\$11,855	\$3,000
000678	VINEYARD RD LAND DIV.-EVANS	11/1/1987	\$8,123	50	15	\$23,147	\$6,900
000679	PIZZA HUT RESTAURANT	6/1/1995	\$2,907	50	23	\$6,671	\$3,100
000681	HAMILTON LANDING PH 1	6/1/2001	\$90,305	50	29	\$179,006	\$103,800
000682	Prog Logic Controller - to Nunes PS in 2002	3/1/2001	\$5,000	7	0	\$9,911	\$2,500
000684	SEQUOIA/GLEN LANE VALVES	6/1/1984	\$5,921	50	12	\$17,930	\$4,500
000685	Bayside Subdivision	9/1/2002	\$295,561	50	30	\$567,594	\$340,600
000686	2002 CHEV 4X4 PU #47	9/1/2002	\$20,191	5	0	\$38,775	\$9,700
000688	VEHICLE LIFT-4 POST	1/1/1999	\$21,344	10	0	\$44,230	\$11,100
000689	BEL MARIN COMMERCE PARK #2	2/1/1990	\$15,299	50	18	\$40,594	\$14,600
000690	WILD HORSE VLY TANK CONTROLS	6/1/1986	\$1,004	50	14	\$2,935	\$800

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System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
000691	CEDAR CREEK CONDOMINIUMS I&III	1/1/1987	\$10,255	50	15	\$29,223	\$8,800
000692	DIABLO AVENUE OFFICE BUILDING	3/1/1987	\$7,672	50	15	\$21,861	\$6,600
000693	GRANT PLAZA COMMERCIAL BLDG	3/1/1991	\$10,345	50	19	\$26,864	\$10,200
000694	SAN MARIN PUMP CONTROL VALVE	6/1/1984	\$7,101	50	12	\$21,505	\$5,400
000698	MENDOCINO LANE EXTENSION	6/1/1984	\$6,698	50	12	\$20,284	\$5,100
000699	REPL/UPGR 3RD LYNWD CONT VALVE	6/1/1986	\$8,859	50	14	\$25,897	\$7,300
000700	WORLD COLLEGE WEST PHASE TWO	3/1/1987	\$8,841	50	15	\$25,195	\$7,600
000703	MAYA PALENQUE RESTAURANT	12/1/1987	\$10,268	50	15	\$29,260	\$8,800
000704	IGNACIO IND PARK UNIT 3,3A	3/1/1987	\$8,978	50	15	\$25,584	\$7,700
000706	LANDING CT. PUBLIC STORAGE	6/1/1990	\$38,428	50	18	\$101,963	\$36,700
000707	OLIVE AVE OFFICE BLDG	2/1/1988	\$12,629	50	16	\$35,089	\$11,200
000708	DIABLO AVE OFFICE BUILDING	2/1/1988	\$12,198	50	16	\$33,891	\$10,800
000709	SINGLE SVC INST-93/94	6/1/1994	\$13,504	50	22	\$31,351	\$13,800
000710	CAR CARE CENTER	3/1/1994	\$3,577	50	22	\$8,305	\$3,700
000712	STROEH SUBDIVISION	2/1/1988	\$12,308	50	16	\$34,197	\$10,900
000713	IGNACIO IND PARK, LOT 58	6/1/1984	\$9,173	50	12	\$27,780	\$6,900
000714	ENFRENTE ROAD SHELL STATION	1/1/1987	\$11,223	50	15	\$31,982	\$9,600
000716	LYNWOOD PUMP CONTROL VALVE	6/1/1984	\$7,709	50	12	\$23,345	\$5,800
000717	SAGE CT LAND DIVISION	7/1/1999	\$53,379	50	27	\$110,612	\$59,700
000719	AERATION SYSTEM IMPROVEMENTS	9/1/1987	\$5,671	74	39	\$16,161	\$8,500
000721	NOVATO FAIR ADDITIONS	11/1/1989	\$16,340	50	17	\$44,455	\$15,100
000722	RUSSIAN RIVER FLOW CONTROL	10/1/1990	\$3,660	50	18	\$9,712	\$3,500
000723	IGNACIO IND PK LOT #38	3/1/1985	\$8,977	50	13	\$26,869	\$7,000
000724	MODIFY MOT. VALVE CONTROLS	6/1/1986	\$10,718	50	14	\$31,331	\$8,800
000726	Cherry Hill Tank Drainage Imp	6/1/1997	\$53,730	50	25	\$115,792	\$57,900
000727	UPGR CREST TANK LEVEL CONTROLS	6/1/1986	\$1,209	50	14	\$3,534	\$1,000
000728	SCHOOL RD LAND DIVISION	6/1/1984	\$10,013	50	12	\$30,322	\$7,600
000729	GRANDVIEW AVE EXTENSION	5/1/1989	\$13,995	50	17	\$38,074	\$12,900
000730	IGNACIO INDUSTRIAL PARK100-104	9/1/1988	\$15,499	50	16	\$43,064	\$13,800
000731	Nunes Subdivision	11/1/1996	\$125,508	50	24	\$280,396	\$134,600
000732	WILLOW RUN	12/1/1987	\$12,111	50	15	\$34,513	\$10,400
000733	COURTYARD SQUARE-GRANT AVE	1/1/1987	\$12,057	7	0	\$34,357	\$8,600
000735	VINTAGE OAKS PAD 'O'	6/1/1994	\$4,402	50	22	\$10,219	\$4,500
000736	IGNACIO INDUSTRIAL PARK #3	1/1/1987	\$11,671	50	15	\$33,258	\$10,000
000737	BEYER SUBDIVISION	2/1/1988	\$14,501	50	16	\$40,288	\$12,900
000738	VINEYARD RD LAND DIVISION	3/1/1991	\$11,492	50	19	\$29,843	\$11,300
000740	BEL MARIN COMMERCE PARK LOT 6	3/1/1987	\$12,069	50	15	\$34,393	\$10,300
000741	GOOD SHEPHERD LUTHERAN CHURCH	3/1/1987	\$11,522	50	15	\$32,834	\$9,900
000742	TRADITIONS PHII	6/1/2001	\$141,556	50	29	\$280,599	\$162,700
000746	NOVATO BLVD-ZNE II EXT-JOHNSON	6/1/1986	\$12,710	50	14	\$37,155	\$10,400
000747	VINTAGE OAKS-COSTCO	5/1/1994	\$4,597	50	22	\$10,672	\$4,700
000748	IGNACIO IND PK UNIT 3 -109,110	3/1/1987	\$12,836	50	15	\$36,578	\$11,000
000749	IGNACIO 10	9/1/1987	\$13,168	50	15	\$37,525	\$11,300
000750	VINEYARD RD LAND DIVISION	6/1/1986	\$11,911	50	14	\$34,821	\$9,700
000751	ROLLING HILLS CLUB EXPANSION	2/1/1990	\$22,448	50	18	\$59,562	\$21,400
000753	LESLIE'S POOL SUPPLIES	2/1/1995	\$5,163	50	23	\$11,849	\$5,500
000754	MOD. AQUEDUCT METERING CAPAC.	6/1/1986	\$11,886	50	14	\$34,747	\$9,700
000755	FRESH CHOICE RESTAURANT	1/1/1995	\$5,294	50	23	\$12,150	\$5,600
000756	IGNACIO IND. PK LOTS 105-108	3/1/1987	\$13,891	50	15	\$39,583	\$11,900
000757	805 ATHERTON AVE 1-1/2	2/1/1995	\$5,435	50	23	\$12,473	\$5,700
000758	GRANT AVE OFFICE - SCHELLER	2/1/1988	\$16,028	50	16	\$44,533	\$14,300
000759	IGNACIO INDUST. PARK 139-140	9/1/1987	\$14,278	50	15	\$40,687	\$12,200
000760	KELLEHER LUMBER WAREHOUSE	3/1/1987	\$13,551	50	15	\$38,615	\$11,600
000761	NOVATO FIRE DIST HDQTRS BLDG	2/1/1988	\$29,667	50	16	\$82,425	\$26,400
000762	EUCALYPTUS AVE LAND DIVISION	1/1/1995	\$5,473	50	23	\$12,561	\$5,800
000763	UPGR SVC-32 OAK VIEW	7/1/1991	\$2,328	50	19	\$6,045	\$2,300
000764	BROOKE RANCH SUBDIVISION	3/1/1987	\$27,565	50	15	\$78,550	\$23,600
000765	WORLD COLLEGE WEST PHASE III	1/1/1987	\$15,610	50	15	\$44,483	\$13,300
000766	GREAT WESTERN BANK-VINTAGE OAK	2/1/1995	\$5,759	50	23	\$13,216	\$6,100
000767	LYNWOOD SCHOOL MAIN EXTENSION	12/1/1991	\$12,048	50	19	\$31,286	\$11,900
000768	BERMUDA HARBOR CONDOMINIUMS	6/1/1984	\$11,885	50	12	\$35,991	\$9,000
000769	SEVENTH STREET ADMIN CENTER	6/1/1987	\$14,367	50	15	\$40,942	\$12,300
000770	IGNACIO AUTOMOTIVE CENTER	2/1/1988	\$17,769	50	16	\$49,369	\$15,800
000771	HANNA RANCH 16" OFFTRACT TRANSMISE	3/1/2005	\$152,503	50	33	\$257,149	\$169,700
000773	BAY TREE PARK	2/1/1988	\$18,713	50	16	\$51,992	\$16,600
000774	EXCHANGE TRIANGLE CHARTER SCHOOL	5/1/2003	\$117,771	50	31	\$220,896	\$137,000
000775	TRADITIONS-PH I	4/1/2001	\$156,871	50	29	\$310,956	\$180,400
000778	GALLI SQUARE	2/1/1988	\$19,122	50	16	\$53,127	\$17,000

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000779	SADDLEBROOK ESTATES UNIT II	9/1/1988	\$21,267	50	16	\$59,087	\$18,900
000780	PACHECO AVE LAND DIVISION	9/1/1990	\$14,312	50	18	\$37,974	\$13,700
000781	1st St/GRANT-VALVE ADDITION	6/1/1995	\$6,190	50	23	\$14,205	\$6,500
000785	Novato Mobile Home & R.V. Park	7/1/1996	\$84,344	50	24	\$188,431	\$90,400
000786	MENDOCINO GARDENS	6/1/1986	\$15,548	50	14	\$45,453	\$12,700
000787	LYONS RESTAURANT	6/1/1986	\$16,061	50	14	\$46,950	\$13,100
000788	NOVA RO II	6/1/1987	\$16,973	50	15	\$48,368	\$14,500
000790	ATHERTON LAND DIV - KRENICKI	2/1/1988	\$22,815	50	16	\$63,388	\$20,300
000791	OLIVE HIGHLANDS	3/1/1987	\$17,238	50	15	\$49,123	\$14,700
000793	MARIN COUNTRY CLUB ESTATES 2	1/1/1987	\$19,415	50	15	\$55,327	\$16,600
000794	ARBOR CENTER	3/1/1987	\$15,695	50	15	\$44,726	\$13,400
000796	BENNETS/MARRIN SUBDIV	2/1/1988	\$21,783	50	16	\$60,521	\$19,400
000797	IGNACIO PLACE CONDOMINIUMS	9/1/1987	\$20,236	50	15	\$57,666	\$17,300
000798	4811 REDWOOD HWY SO.	2/1/1993	\$9,816	50	21	\$23,656	\$9,900
000800	TRUMBULL COURT LAND DIVISION	11/1/1994	\$6,943	50	22	\$16,118	\$7,100
000802	REDWOOD LANDING	2/1/1988	\$22,656	50	16	\$62,948	\$20,100
000805	IGN IND PK #3, LOT 111 & 112	2/1/1988	\$23,872	50	16	\$66,327	\$21,200
000806	IGNACIO INDUSTRIAL PARK,UNIT 1	12/1/1986	\$18,869	50	14	\$55,159	\$15,400
000807	NOVATO YOUTH CENTER	3/1/1991	\$10,688	50	19	\$27,753	\$10,500
000808	CITY CENTER OFFICE BUILDING	5/1/1987	\$18,139	50	15	\$51,689	\$15,500
000809	TANK LEVEL TRANSMITTERS	6/1/1992	\$6,332	50	20	\$15,948	\$6,400
000810	1565 SOUTH NOVATO BLVD	9/1/1987	\$21,853	50	15	\$62,273	\$18,700
000811	HILL RECREATION AREA	1/1/1991	\$6,920	50	19	\$17,970	\$6,800
000812	BRIDGECREEK APARTMENTS	5/1/1990	\$28,203	50	18	\$74,831	\$26,900
000813	VILLA IGNACIO CONDOMINIUMS	6/1/1986	\$19,985	50	14	\$58,423	\$16,400
000814	MC CLAY RD EXTENSION	6/1/1984	\$16,353	50	12	\$49,524	\$12,400
000815	Forklift - 1999 JCB - #902-03 (D)	3/1/2006	\$21,545	5	0	\$34,911	\$8,700
000816	CARMEL HEIGHTS	6/1/1986	\$19,745	50	14	\$57,720	\$16,200
000817	ROWLAND PLAZA-OFFTRACT	8/1/1990	\$32,994	50	18	\$87,544	\$31,500
000820	3905 REDWOOD HWY SO	6/1/1992	\$10,442	50	20	\$26,299	\$10,500
000821	DEER ISLAND VILLAGE	4/1/1999	\$124,991	50	27	\$259,008	\$139,900
000822	AA SPECTROMETER (3)	11/1/1998	\$48,336	10	0	\$102,515	\$25,600
000823	OBERTZ LANE	3/1/1990	\$29,021	50	18	\$77,002	\$27,700
000824	CENTER ROAD LAND DIVISION	3/1/1991	\$18,493	50	19	\$48,024	\$18,200
000825	KAHLER SUBDIVISION	2/1/1988	\$28,579	50	16	\$79,404	\$25,400
000827	GOLDEN GATE BUSINESS PARK	9/1/1998	\$229,298	50	26	\$486,312	\$252,900
000828	NOVATO FIRE STATION NO. 3	6/1/1993	\$8,728	50	21	\$21,034	\$8,800
000829	REPL FIRE SVC-195 LOS ROBLES	6/1/1995	\$9,288	50	23	\$21,315	\$9,800
000830	IGNACIO IND PARK LOTS 48-51	3/1/1987	\$22,217	50	15	\$63,312	\$19,000
000831	SADDLEBROOK ESTATES	3/1/1987	\$23,970	50	15	\$68,306	\$20,500
000832	BENTON LN/ECHO WEST LAND DIV	3/1/1991	\$25,266	50	19	\$65,612	\$24,900
000833	IGNACIO INDUSTRIAL PARK #3A	3/1/1990	\$32,159	50	18	\$85,329	\$30,700
000834	8121 BINFORD RD-STORAGE BLDG	10/1/1993	\$8,851	50	21	\$21,331	\$9,000
000838	REBUILD CALLE DE LA MESA	6/1/1990	\$36,148	50	18	\$95,914	\$34,500
000839	IGNACIO INDUSTRIAL PARK-LOT 63	9/1/1986	\$26,005	50	14	\$76,019	\$21,300
000841	SYL-DOR SUBDIVISION	6/1/1986	\$23,797	50	14	\$69,565	\$19,500
000842	VINEYARD ROAD LAND DIVISION	11/1/1987	\$29,919	50	15	\$85,259	\$25,600
000843	NOVATO SELF STORAGE,PHASE II	5/1/1987	\$26,307	50	15	\$74,965	\$22,500
000845	NOVATO CREEK LANDING	4/1/1990	\$36,934	50	18	\$97,999	\$35,300
000847	CATTLEMEN'S RESTAURANT	10/1/1991	\$11,418	50	19	\$29,650	\$11,300
000848	REPL LYNWOOD TANK RECTIFIERS	6/1/1991	\$8,815	50	19	\$22,890	\$8,700
000850	POSADA DEL SOL WEST	12/1/1988	\$35,643	50	16	\$99,030	\$31,700
000851	SINGLE SVC INST 94/95 NOVATO	6/1/1995	\$10,676	50	23	\$24,501	\$11,300
000852	SHELL CAR WASH ADDITION	11/1/1994	\$10,910	50	22	\$25,329	\$11,100
000853	BRIDEWELL HILLTOP KENNELS	2/1/1995	\$11,516	50	23	\$26,429	\$12,200
000854	MARIN CTY B/W PHOTOS SCALE URBAN&F	6/1/2000	\$31,973	7	0	\$64,530	\$16,100
000856	EUCALYPTUS AVE LAND DIVISION	11/1/1992	\$12,690	50	20	\$31,962	\$12,800
000857	SPEE DEE OIL CHANGE	10/1/1991	\$13,427	50	19	\$34,868	\$13,300
000858	DIESEL FUEL TANK (REPL)	6/1/1995	\$7,545	35	8	\$17,316	\$4,300
000859	PACHECO VALLEY OFFICES	6/1/1988	\$36,585	50	16	\$101,647	\$32,500
000860	RUSH CREEK INN	9/1/1987	\$32,053	50	15	\$91,339	\$27,400
000861	REPL FIRE SVC-171 BEL MARIN KE	6/1/1995	\$11,437	50	23	\$26,247	\$12,100
000862	REPL FIRE SVC-15 SAN MARIN DR	6/1/1995	\$11,566	50	23	\$26,544	\$12,200
000864	SAN MARIN BUSINESS PARK I	2/1/1989	\$48,819	50	17	\$132,816	\$45,200
000865	HOMELESS HOUSING-HAFB	10/1/1994	\$11,819	50	22	\$27,440	\$12,100
000866	PACHECO RANCH ESTATES UNIT 1	9/1/1988	\$40,390	50	16	\$112,219	\$35,900
000867	STAFF DAM STABILITY ANALYSIS	1/1/1988	\$17,132	73	39	\$47,600	\$25,400
000868	CHECKERED FLAG CARWASH	10/1/1994	\$12,048	50	22	\$27,972	\$12,300

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000869	EAGLE DRIVE PRESSURE TANK	6/1/1984	\$25,907	50	12	\$78,455	\$19,600
000870	CAPTAIN'S LANDING CONDOMINIUMS	12/1/1988	\$43,163	50	16	\$119,922	\$38,400
000871	ENFRENTE RD BRIDGE CROSSING	6/1/1984	\$26,763	50	12	\$81,046	\$20,300
000872	ROSEWOOD SUBDIVISION	9/1/1987	\$36,667	50	15	\$104,489	\$31,300
000873	SCHOOL LN P.S. INCR CAPACITY	6/1/1990	\$49,226	50	18	\$130,613	\$47,000
000874	TODD SENIOR CENTER	1/1/1991	\$11,289	50	19	\$29,317	\$11,100
000875	ENGINEERING OFFICE REMODEL	6/1/1991	\$8,367	35	4	\$21,729	\$5,400
000876	NEW SERVICES/DCV FYE 6/30/91	6/1/1991	\$11,120	50	19	\$28,876	\$11,000
000877	ADDL 100 HP PUMP-SAN MARIN P.S	6/1/1992	\$12,048	25	0	\$30,346	\$7,600
000880	THE MEADOWS APARTMENTS	1/1/1987	\$37,715	50	15	\$107,475	\$32,200
000881	ROWLAND PLAZA-STATE FARM INS	3/1/1991	\$22,149	50	19	\$57,518	\$21,900
000882	SOMERSET PLACE	2/1/1988	\$44,336	50	16	\$123,183	\$39,400
000883	RUSH LANDING BUSINESS CENTER	6/1/1990	\$51,953	50	18	\$137,848	\$49,600
000884	OLIVE AVE. LAND DIVISION	4/1/1990	\$50,832	50	18	\$134,873	\$48,600
000885	QUICK LUBE	7/1/1991	\$3,537	50	19	\$9,184	\$3,500
000886	32 INDIAN HILLS DRIVE	3/1/1995	\$13,271	50	23	\$30,456	\$14,000
000887	BRADLEY AVE REPLACEMENT	6/1/1984	\$29,138	50	12	\$88,240	\$22,100
000888	DOWNTOWN NOVATO CENTER EXT	2/1/1988	\$45,895	50	16	\$127,515	\$40,800
000889	STORAGE UNITS-YARD	7/1/1993	\$9,033	35	6	\$21,768	\$5,400
000891	2003 DODGE DAKOTA PU QUADCAB #49	7/1/2003	\$21,008	5	0	\$39,404	\$9,900
000892	LIVING HISTORY CENTER	5/1/1988	\$11,165	50	16	\$31,021	\$9,900
000893	SKYLARK MEADOWS	2/1/1988	\$46,684	50	16	\$129,706	\$41,500
000895	STAFFORD LAKE FENCING	9/1/1987	\$19,038	25	0	\$54,253	\$13,600
000896	ALUM TANK LADDER	6/1/1995	\$11,973	50	23	\$27,477	\$12,600
000897	LAGUNA VISTA SUBDIVISION UNIT1	6/1/1988	\$48,469	50	16	\$134,665	\$43,100
000898	UPSIZE TRANSMISSION LINE VALVE	6/1/1995	\$15,356	50	23	\$35,241	\$16,200
000902	MOYLAN'S BREWERY & RESTAURANT	6/1/1995	\$16,509	50	23	\$37,887	\$17,400
000903	ZONE A PIPELINE COMPLETION	6/1/2000	\$528,651	50	28	\$1,066,951	\$597,500
000904	DEER GARDEN LAND DIVISION	5/1/1995	\$16,844	50	23	\$38,657	\$17,800
000905	QUAIL HOLLOW	11/1/1989	\$95,315	50	17	\$259,313	\$88,200
000906	PLUM TANK	1/1/1955	\$20,597	50	0	\$391,828	\$98,000
000908	Hamilton Boundary-Tank	7/1/2002	\$320,402	50	30	\$615,299	\$369,200
000909	REPL FIRE SVC-265 BEL MARIN KE	6/1/1995	\$18,056	50	23	\$41,436	\$19,100
000913	PETALUMA SERVICES	1/1/1989	\$70,116	50	17	\$190,758	\$64,900
000915	Rush Creek Estates Phil	5/1/2001	\$388,582	50	29	\$770,266	\$446,800
000916	SUTRO AVE LAND DIVISION	7/1/1991	\$6,962	50	19	\$18,080	\$6,900
000917	PROGRAM. CONTR-WINGED FOOT P.S	9/1/1994	\$19,969	50	22	\$46,361	\$20,400
000918	FLOW MTR-WINGED FOOT P.S.	6/1/1994	\$10,331	50	22	\$23,986	\$10,600
000922	IGNACIO TRANSMISSION LINE	9/1/1986	\$56,003	50	14	\$163,715	\$45,800
000923	HALF MOON TANK PIPELINE-RELOC	6/1/1995	\$20,800	50	23	\$47,734	\$22,000
000924	CHERRY HILL TANK#2	7/1/1998	\$225,252	50	26	\$477,730	\$248,400
000925	MARION PARK APARTMENTS	6/1/1989	\$71,699	50	17	\$195,064	\$66,300
000927	SAN JOSE BLVD SVC REPLACEMENTS	9/1/1988	\$75,210	50	16	\$208,963	\$66,900
000928	NOVATO MUFFLER & BRAKE	2/1/1995	\$22,409	50	23	\$51,426	\$23,700
000929	MEYERS CT SUBDIVISION	8/1/1993	\$35,256	50	21	\$84,964	\$35,700
000931	CAMBRIDGE ST ZONE II CONV	9/1/1987	\$64,259	50	15	\$183,116	\$54,900
000932	HOSE REEL TRAILER #80	3/1/2006	\$81,651	5	0	\$132,307	\$33,100
000933	REBELO RANCH - PHASE I	11/1/1987	\$68,695	50	15	\$195,756	\$58,700
000934	TACO BELL-ROWLAND BLVD	10/1/1993	\$15,928	50	21	\$38,385	\$16,100
000935	UPGRADE TELEMTRY CABLES	7/1/1993	\$23,438	50	21	\$56,483	\$23,700
000936	HAMILTON HILLSIDE HOUSING	12/1/1988	\$91,571	50	16	\$254,419	\$81,400
000937	SCENIC GLADE SUBDIVISION	5/1/1994	\$25,152	50	22	\$58,394	\$25,700
000938	IGNACIO IND. PARK LOT 57-JANDY	6/1/1986	\$66,504	50	14	\$194,411	\$54,400
000939	TODD SENIOR CENTER PHASE II	10/1/1991	\$29,008	50	19	\$75,327	\$28,600
000940	PB SVC LINE REPL-SANTA MARIA	6/1/1995	\$26,829	50	23	\$61,571	\$28,300
000941	HAMILTON IND PK #2,LOTS 4 & 5	3/1/1991	\$29,788	50	19	\$77,355	\$29,400
000942	Rush Creek Estates Ph1	5/1/2001	\$548,983	50	29	\$1,088,221	\$631,200
000943	ROWLAND PLAZA INTRACT	8/1/1990	\$111,791	50	18	\$296,617	\$106,800
000944	VINEYARD RD REPLACEMENT PROJ	6/1/1986	\$70,278	50	14	\$205,443	\$57,500
000945	EASTSIDE FIRE STATION	10/1/1991	\$22,666	50	19	\$58,859	\$22,400
000946	FIREMAN'S FUND PH II & III	3/1/1994	\$26,961	50	22	\$62,594	\$27,500
000949	DEER CREEK CONDOMINIUMS	5/1/1994	\$29,393	50	22	\$68,240	\$30,000
000950	BLACKPOINT MINI WAREHOUSE	3/1/1987	\$76,846	50	15	\$218,985	\$65,700
000952	LADERA VISTA CONDOMINIUMS	5/1/1988	\$26,155	50	16	\$72,669	\$23,300
000954	WILSON AVE-MILL RD TO VINEYARD	8/1/1986	\$85,878	50	14	\$251,047	\$70,300
000955	MARIN CHRISTIAN LIFE CHURCH	12/1/1993	\$32,764	50	21	\$78,959	\$33,200
000959	FIREMAN'S FUND PHASE I IMPRVMT	3/1/1995	\$36,074	50	23	\$82,787	\$38,100
000960	NEW SVCS/DCV FYE 6/30/92	8/1/1992	\$19,140	50	20	\$48,208	\$19,300

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000962	GNOSS FIELD FIRE LINE EXT	6/1/1994	\$37,693	50	22	\$87,511	\$38,500
000963	STAFFORD SEISMIC REANALYSIS	6/1/1992	\$38,711	69	39	\$97,501	\$55,100
000965	Admin Building Renovation	6/1/1997	\$84,838	10	0	\$182,833	\$45,700
000966	BRYAN DRIVE	6/1/1989	\$33,327	50	17	\$90,670	\$30,800
000967	UPGR 600' CI,MANUAL DRIVE	6/1/1992	\$37,000	50	20	\$93,191	\$37,300
000968	OLIVE PLAZA	9/1/1994	\$41,707	50	22	\$96,829	\$42,600
000969	LYNWOOD TANK #1	1/1/1958	\$53,317	50	0	\$881,983	\$220,500
000970	ABOVE GROUND FUEL TANKS	6/1/1992	\$24,064	35	5	\$60,609	\$15,200
000971	VERISSIMO DR LAND DIVISION	3/1/1995	\$42,739	50	23	\$98,084	\$45,100
000972	DIABLO HILL MEDICAL CENTER	3/1/1989	\$145,423	50	17	\$395,638	\$134,500
000973	BEL MARIN KEYS UNIT 4	1/1/1986	\$123,158	7	0	\$360,029	\$90,000
000974	CROSSROADS SERVICE LATERAL REP	9/1/1988	\$167,046	50	16	\$464,120	\$148,500
000976	SCOTTSDALE LAKE CONDOS-FIRE SV	10/1/1994	\$49,398	50	22	\$114,686	\$50,500
000977	Hamilton Field Ph II	3/1/2002	\$948,608	50	30	\$1,821,703	\$1,093,000
000978	SUN LANE EXTENSION	11/1/1990	\$7,109	50	18	\$18,862	\$6,800
000979	ROWLAND PLAZA CINEMA	2/1/1990	\$19,759	50	18	\$52,428	\$18,900
000983	NOVATO CREEK BRIDGE WATERMAIN	8/1/1992	\$52,415	50	20	\$132,015	\$52,800
000984	LUCKY STORE #109 EXPANSION	5/1/1995	\$55,142	50	23	\$126,547	\$58,200
000987	WINDHAVEN	4/1/1991	\$73,007	50	19	\$189,586	\$72,000
000988	2002 INTNL DUMP TRUCK #44	3/1/2002	\$71,035	5	0	\$136,415	\$34,100
000990	GOLF COURSE ROAD PAVING/FENCE	1/1/1988	\$84,238	25	0	\$234,046	\$58,500
000992	WINDEMERIE HILLS ESTATES LD	1/1/1995	\$63,045	50	23	\$144,683	\$66,600
000993	IGNACIO INDUSTRIAL PARK III	3/1/1994	\$58,259	50	22	\$135,258	\$59,500
000995	WILDWOOD GLEN SUBDIVISION	12/1/1993	\$57,980	50	21	\$139,725	\$58,700
001000	AMAROLI TANK	9/1/2003	\$5,650,401	50	31	\$10,598,132	\$6,570,800
001001	4775 REDWOOD HIGHWAY SO	2/1/1992	\$38,057	50	20	\$95,853	\$38,300
001002	Hamilton Boundary-Transmission Lines	7/1/2002	\$1,610,677	50	30	\$3,093,138	\$1,855,900
001005	IGNACIO IND PARK # 3A	3/1/1991	\$51,439	50	19	\$133,577	\$50,800
001006	CORP YARD BUILDING EXPANSION	6/1/1990	\$416,258	35	3	\$1,104,469	\$276,100
001007	DEER VALLEY SUBDIVISION	5/1/1988	\$60,996	50	16	\$169,472	\$54,200
001012	PACHECO RANCH ESTATES UNIT II	9/1/1988	\$296,778	50	16	\$824,565	\$263,900
001013	SAN MARIN BUSINESS PARK #2	4/1/1991	\$74,824	50	19	\$194,303	\$73,800
001014	SAN MARIN HILLS UNIT NO. 2	9/1/1988	\$299,141	50	16	\$831,131	\$266,000
001015	650'-16	9/1/1993	\$88,275	50	21	\$212,734	\$89,300
001023	WORLD COLLEGE WEST	3/1/1987	\$258,841	50	15	\$737,605	\$221,300
001025	SCHELLER SUBDIVISION	3/1/1988	\$35,491	50	16	\$98,607	\$31,600
001026	MARIN COUNTRY INN	3/1/1988	\$36,560	50	16	\$101,577	\$32,500
001029	VACUUM CLEANER 18	8/1/1994	\$608	10	0	\$1,412	\$400
001032	REDWOOD LANDFILL	9/1/1994	\$128,381	50	22	\$298,058	\$131,100
001042	HILLSIDE PARK UNIT 4	11/1/1994	\$144,177	50	22	\$334,729	\$147,300
001052	CARGO CONTAINER	2/1/2004	\$2,896	5	0	\$5,110	\$1,300
001054	VOLT METER	7/1/1993	\$596	10	0	\$1,436	\$400
001055	TURBIDIMETER	8/1/1995	\$1,555	10	0	\$3,568	\$900
001056	PARTRIDGE KNOLLS UNIT 2	11/1/1990	\$161,395	50	18	\$428,234	\$154,200
001060	HWY 101 CROSSING-24"	6/1/1995	\$195,546	50	23	\$448,764	\$206,400
001074	ANDERSON ROWE RANCH SR HOUSING	11/1/1992	\$93,447	50	20	\$235,361	\$94,100
001097	Hydraulic Shoring	3/1/2001	\$2,027	5	0	\$4,019	\$1,000
001118	RADIO TRANSMITTER RELOCATION	6/1/1995	\$87,434	20	0	\$200,654	\$50,200
001122	LASER LEVEL	8/1/1999	\$858	5	0	\$1,778	\$400
001124	RAFAEL VILLAGE MASTER METERING	7/1/1988	\$36,576	50	16	\$101,623	\$32,500
001127	BALANCE	2/1/1993	\$1,097	10	0	\$2,644	\$700
001129	FILE CABINETS (2)	9/1/1988	\$519	10	0	\$1,443	\$400
001136	PLANIMETER	10/1/1989	\$611	10	0	\$1,663	\$400
001147	REDWOOD RD/PALMER DR EXT(PELL)	9/1/1991	\$371,425	50	19	\$964,517	\$366,500
001180	Display Board (Blue quadra-fold)	2/1/1986	\$539	10	0	\$1,577	\$400
001193	DRAFTING STATION	11/1/1991	\$1,226	10	0	\$3,184	\$800
001200	TOE DRAIN REPLACEMENT	1/1/1988	\$756,807	73	39	\$2,102,707	\$1,123,400
001209	WHV TANK TRANSMITTER/TELEMETRY	6/1/1995	\$1,046	7	0	\$2,402	\$600
001213	WATER FLOW TEST KIT	5/1/1990	\$1,035	10	0	\$2,747	\$700
001221	TYPEWRITER	7/1/1986	\$737	10	0	\$2,154	\$500
001222	TYPEWRITER, WHEELWRITE	7/1/1986	\$737	10	0	\$2,154	\$500
001242	FILE CABINETS (7)	7/1/1981	\$619	10	0	\$2,200	\$500
001245	Mobile Radio 16 (KENWOOD)	8/1/1997	\$1,112	5	0	\$2,396	\$600
001247	WINCH (TUGGER)/EM WIRE PULLER	8/1/1992	\$2,274	10	0	\$5,727	\$1,400
001252	VINTAGE OAKS-INTRACT	9/1/1994	\$861,181	50	22	\$1,999,371	\$879,700
001266	PVC 3-PLACE MANIFOLD	8/1/1990	\$537	5	0	\$1,426	\$400
001269	OPEN CHANNEL FLOW METER	7/1/1993	\$749	5	0	\$1,805	\$500
001272	POWERED PLASTIC BEVELER	9/1/1993	\$772	5	0	\$1,861	\$500

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001273	FLATBED TRAILER FOR GENERATOR	9/1/2001	\$5,066	10	0	\$10,042	\$2,500
001276	TP-AIR COMPRESSOR	6/1/1991	\$637	5	0	\$1,653	\$400
001277	FLOOD CONTROL PROJECTS	1/1/1988	\$1,562,585	73	39	\$4,341,473	\$2,319,400
001281	BUILDINGS	11/1/1969	\$505,415	35	0	\$5,000,603	\$1,250,200
001288	WATER BATH/EVAPORATOR	7/1/1992	\$781	5	0	\$1,967	\$500
001298	WINCH	9/1/1991	\$820	5	0	\$2,130	\$500
001301	TRAFFIC PLATES	7/1/1985	\$521	5	0	\$1,560	\$400
001303	HOSE RAMPS	3/1/2000	\$2,181	5	0	\$4,401	\$1,100
001313	PROGAMMABLE JAR TEST STIRRER	10/1/1997	\$2,237	5	0	\$4,822	\$1,200
001318	CONTROL ROOM CABINETS-TP	6/1/1991	\$3,491	10	0	\$9,066	\$2,300
001323	CONTROL ROOM CABINETS	3/1/1991	\$3,538	10	0	\$9,187	\$2,300
001328	TRASH PUMP 3"	8/1/1993	\$1,249	5	0	\$3,011	\$800
001330	STEEL PLATES (TWO EACH 5 X 10)	8/1/1993	\$1,259	5	0	\$3,034	\$800
001332	TRANS JACK	6/1/1992	\$1,146	5	0	\$2,885	\$700
001337	TRAFFIC PLATE	9/1/1988	\$849	5	0	\$2,359	\$600
001338	OP CENTRAL COMPUTER UPGRADE	6/1/1995	\$14,310	10	0	\$32,840	\$8,200
001339	TRANSIT/LEVEL	7/1/1968	\$805	10	0	\$8,746	\$2,200
001342	TAPPING MACHINE	9/1/1989	\$936	5	0	\$2,547	\$600
001347	GENERATOR	7/1/1987	\$848	5	0	\$2,417	\$600
001351	PORTABLE PRESSURE RECORDER	6/1/1986	\$877	5	0	\$2,564	\$600
001352	HYD VALVE DRIVE & TURNER	10/1/1999	\$6,129	5	0	\$12,701	\$3,200
001353	BASE RADIO	12/1/1978	\$604	5	0	\$2,733	\$700
001354	Plastic Hose w/Victaulic Ends	4/1/2000	\$10,799	10	0	\$21,795	\$5,400
001359	MICROSCOPE	1/1/1966	\$962	10	0	\$11,853	\$3,000
001360	WELDER	11/1/1991	\$1,513	5	0	\$3,930	\$1,000
001363	PRESSURE WASHER CLEANER	3/1/1993	\$1,748	5	0	\$4,213	\$1,100
001364	PROG CONTRL-AQUEDUCT REG STATN	6/1/1995	\$4,750	7	0	\$10,901	\$2,700
001373	WINDOW BLINDS	11/1/1976	\$1,800	10	0	\$9,413	\$2,400
001374	WM HOUSE	4/1/2005	\$652,400	35	18	\$1,100,074	\$565,800
001376	PERSONNEL HOIST SYSTEM / WINCH	6/1/1995	\$2,860	5	0	\$6,563	\$1,600
001379	EDM TRANSIT/ LEVEL	3/1/1991	\$6,860	10	0	\$17,813	\$4,500
001381	THINWALL BENDER	8/1/1987	\$1,441	5	0	\$4,105	\$1,000
001387	TAP. MACHINE ADAPTORS,4	5/1/1982	\$1,175	5	0	\$3,856	\$1,000
001389	YARD CONTROL PANEL	6/1/1990	\$3,393	7	0	\$9,001	\$2,300
001391	ROTARY HAMMER	7/1/1990	\$2,052	5	0	\$5,443	\$1,400
001396	TRAFFIC PLATES (2) 5' X 8'	7/1/1979	\$1,101	5	0	\$4,604	\$1,200
001400	BASE RADIO	6/1/1980	\$1,241	5	0	\$4,815	\$1,200
001401	TRENCH JACKS	7/1/1965	\$734	5	0	\$9,497	\$2,400
001402	SHORING JACKS	8/1/1974	\$988	5	0	\$6,141	\$1,500
001404	Stranco Polymer Feed System	10/1/1996	\$5,455	5	0	\$12,188	\$3,000
001406	WHEEL BALANCER	7/1/1991	\$2,759	5	0	\$7,165	\$1,800
001407	MECHANICAL CONVECTION INCUBATOR	5/1/1991	\$2,756	5	0	\$7,157	\$1,800
001414	VALVE TURNING MACHINE	6/1/1993	\$4,336	5	0	\$10,450	\$2,600
001417	UNDERGROUND BORING TOOL	7/1/1992	\$4,505	5	0	\$11,345	\$2,800
001418	TRANSMISSION LINES	2/1/1969	\$2,957,322	99	46	\$29,259,894	\$13,595,500
001419	AUTOClave	2/1/1990	\$3,995	5	0	\$10,600	\$2,600
001420	LOW BAND RADIOS 2 #52 & Shop was in 9	6/1/1991	\$4,918	5	0	\$12,772	\$3,200
001423	PORTABLE GENERATOR #73	8/1/2001	\$44,193	10	0	\$87,601	\$21,900
001424	DISTRIBUTION SYSTEM **	8/1/1969	\$6,458,278	50	0	\$63,898,529	\$15,974,600
001425	MODEM INST AT TANK SITES	6/1/1994	\$15,462	7	0	\$35,897	\$9,000
001426	DISTRIBUTION SYSTEM **	11/1/1969	\$5,234,639	50	0	\$51,791,781	\$12,947,900
001435	1999 Ford F350 Pickup #19	11/1/1998	\$28,700	5	0	\$60,869	\$15,200
001441	SHORING SHIELD EXTENSION	10/1/1993	\$13,383	5	0	\$32,251	\$8,100
001447	TAPPING MACHINE #68	9/1/1972	\$4,948	5	0	\$35,442	\$8,900
001455	TREATMENT PLANT	9/1/1964	\$772,657	40	0	\$10,364,463	\$2,591,100
001461	CONTROLS AUTOMATION	6/1/1991	\$120,258	10	0	\$312,287	\$78,100
001465	DEIONIZING SYSTEM	10/1/2006	\$3,929	5	0	\$6,367	\$1,600
001466	LAND & LAND RIGHTS	1/1/1948	\$969,707	5	0	\$26,410,428	\$6,602,600
001480	STAFFORD LAKE EROSION CONTROL	6/1/1989	\$193,114	5	0	\$525,385	\$131,300
001481	WATERSHED BOUNDARY SURVEY	6/1/1989	\$2,000	5	0	\$5,441	\$1,400
001487	LANDSCAPE CHERRY HILL TANK ST	6/1/1990	\$650	5	0	\$1,725	\$400
001488	WATERSHED BOUNDARY SURVEY	6/1/1991	\$1,000	5	0	\$2,597	\$600
001490	EROSION PROTECTION-WHV TANK	6/1/1992	\$3,084	5	0	\$7,768	\$1,900
001492	ROSALIA TANK SITE	7/1/1993	\$171,626	5	0	\$413,601	\$103,400
001493	SPINOSA EASEMENT	9/1/2003	\$27,690	5	0	\$51,937	\$13,000
001500	Edgewater Condominiums	5/1/1998	\$49,629	50	26	\$105,257	\$54,700
001501	Oak Grove Apartments	5/1/2000	\$103,442	50	28	\$208,772	\$116,900
001502	Hawthorne Suites	5/1/2000	\$3,895	50	28	\$7,860	\$4,400

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001503	Cloud Lane Water Service-Drury	6/1/2004	\$6,036	50	32	\$10,652	\$6,800
001504	TRASH PUMP 3"	10/1/1992	\$1,260	5	0	\$3,174	\$800
001506	MASTER PLANNING MAPS-300 SCALE	2/1/1991	\$1,010	5	0	\$2,623	\$700
001507	WORKSTATION - LAB	5/1/2000	\$1,276	5	0	\$2,576	\$600
001510	Bel Marin Keys Storage	1/26/2007	\$334,731	50	35	\$527,527	\$369,300
001511	Pointe Marin Phase I	1/26/2007	\$810,758	50	35	\$1,277,734	\$894,400
001512	2007 Trailmax Trailer #5-02	12/27/2006	\$20,266	5	0	\$32,838	\$8,200
001513	OAK PARK ESTATES	2/26/2007	\$63,418	50	35	\$99,945	\$70,000
001514	POINTE MARIN PH II & III	2/26/2007	\$1,632,076	50	35	\$2,572,112	\$1,800,500
001515	Lehman Land Division	2/27/2007	\$99,615	50	35	\$156,991	\$109,900
001516	Wecker Remodel & Additions	4/19/2007	\$7,603	50	35	\$11,983	\$8,400
001518	Tapping Machine #81	2/25/2007	\$2,937	5	0	\$4,629	\$1,200
001519	Ignacio Center Stores	4/20/2007	\$35,912	50	35	\$56,596	\$39,600
001520	PORTABLE HAND-HELD DATA LOGGER (BL	2/21/2007	\$1,326	5	0	\$2,090	\$500
001521	Lo-Band Portable Radio	1/10/2007	\$719	1	0	\$1,133	\$300
001522	Lo-Band Portable Radio	1/10/2007	\$719	1	0	\$1,133	\$300
001523	Lo-Band Portable Radio	1/10/2007	\$719	1	0	\$1,133	\$300
001524	Lo-Band Portable Radio	1/10/2007	\$719	1	0	\$1,133	\$300
001525	Lo-Band Portable Radio	1/10/2007	\$719	1	0	\$1,133	\$300
001527	2007 International LoPro Crew Truck #503	11/7/2006	\$95,795	10	0	\$155,225	\$38,800
001528	Badger Court Main Extension/Hydrant	4/23/2007	\$99,646	50	35	\$157,039	\$109,900
001529	DIGITAL LEAK DETECTOR	5/31/2007	\$3,537	5	0	\$5,574	\$1,400
001530	UTILITY TRAILER #1-0072-02	5/31/2007	\$2,313	5	0	\$3,645	\$900
001531	REDWOOD LANDFILL BRIDGE ACCESS	6/8/2007	\$504,092	99	84	\$794,437	\$674,100
001532	Hamilton Landing Phase 2B	6/19/2007	\$199,645	50	35	\$314,636	\$220,200
001533	ANDERSON LAND DIVISION	6/22/2007	\$32,657	50	35	\$51,467	\$36,000
001534	REICHERT AVE LAND DIVISION	6/27/2007	\$61,378	50	35	\$96,729	\$67,700
001535	BRAHMA KUMARIS MEDITATION CENTER	6/27/2007	\$85,300	50	35	\$134,431	\$94,100
001536	WILSON AVE EXTENSION	6/28/2007	\$67,376	50	35	\$106,183	\$74,300
001537	Indian Valley Golf Course Bridge Repair	8/7/2007	\$164,945	50	35	\$259,950	\$182,000
001538	STP Mains	10/1/2006	\$999,491	34	18	\$1,619,561	\$857,400
001539	STP Structures	10/1/2006	\$9,844,904	40	24	\$15,952,531	\$9,571,500
001540	STP Pumping Equipment	10/1/2006	\$3,035,305	25	9	\$4,918,362	\$1,770,600
001541	STP Water Treatment Equipment	10/1/2006	\$2,079,867	20	4	\$3,370,184	\$842,500
001542	Recycled Water Facility - Mains	7/1/2007	\$1,296,204	50	35	\$2,042,786	\$1,429,900
001543	Recycled Water Facility - Structures	7/1/2007	\$612,414	40	25	\$965,149	\$603,200
001544	Recycled Water Facility - Pumping Equipment	7/1/2007	\$236,379	25	10	\$372,527	\$149,000
001545	Recycled Water Facility - Water Treatment Eq	7/1/2007	\$1,714,100	20	5	\$2,701,379	\$675,300
001547	Cherry Hill Pipeline - Phase 2	9/25/2007	\$224,878	50	35	\$354,403	\$248,100
001548	15HP OUTBOARD MOTOR & FUEL TANK AC	9/7/2007	\$2,669	5	0	\$4,207	\$1,100
001549	18" BACKHOE BUCKET	8/24/2007	\$964	1	0	\$1,520	\$400
001550	2007 TRAILMAX EQUIP TRAILER #44A	8/29/2007	\$22,995	10	0	\$36,239	\$9,100
001557	Oak Desk Unit (Corner Desk, 3dr File Cab, 36	9/25/2007	\$1,131	10	0	\$1,783	\$400
001563	San Marin High School Fire Hydrants (3)	10/15/2007	\$110,075	50	35	\$173,475	\$121,400
001564	Paul Land Division	10/15/2007	\$59,225	50	35	\$93,337	\$65,300
001565	48 Hillside Terrace-Hyd/Wtr Svc	10/22/2007	\$8,913	50	35	\$14,047	\$9,800
001567	WHV Tank Altitude Valve Addition	9/28/2007	\$95,473	50	35	\$150,462	\$105,300
001568	Hamilton Firehouse Conversion (Museum)	10/31/2007	\$28,479	50	35	\$44,882	\$31,400
001571	Confined Space Monitor	10/4/2007	\$1,460	5	0	\$2,301	\$600
001576	STP Sonde Upgrade	11/8/2007	\$5,566	5	0	\$8,771	\$2,200
001577	Rescue Winch for Confined Space Entry	1/4/2008	\$3,470	5	0	\$5,243	\$1,300
001579	Virginia Grove Subdivision	2/22/2008	\$61,478	50	36	\$92,887	\$66,900
001580	Marion Heights	2/22/2008	\$276,603	50	36	\$417,918	\$300,900
001581	Novato Gateway Project-DeLong Ave	2/29/2008	\$85,344	50	36	\$128,946	\$92,800
001583	2008 FORD F250 PU #505	2/29/2008	\$29,843	5	0	\$45,090	\$11,300
001584	2008 FORD F250 PU #506	2/29/2008	\$32,868	5	0	\$49,660	\$12,400
001585	LAPTOP PC	2/29/2008	\$1,597	5	0	\$2,412	\$600
001586	SKID STEER BUCKET FOR BOBCAT	2/29/2008	\$3,261	5	0	\$4,927	\$1,200
001590	Renaissance at Stone Tree	4/14/2008	\$43,302	50	36	\$65,424	\$47,100
001591	City of Novato Corporation Yard Improvement:	4/16/2008	\$88,487	50	36	\$133,695	\$96,300
001592	Pallet Racking	4/30/2008	\$21,084	10	0	\$31,855	\$8,000
001594	Network Tester	4/25/2008	\$2,477	5	0	\$3,743	\$900
001595	House of Daniels	5/31/2008	\$67,676	50	36	\$102,251	\$73,600
001596	Woodview Estates	5/31/2008	\$181,363	50	36	\$274,021	\$197,300
001597	Anderson Rowe Ranch	6/2/2008	\$358,217	50	36	\$541,228	\$389,700
001600	Portable Generator #82	5/30/2008	\$38,351	10	0	\$57,944	\$14,500
001602	Pipe Freeze Kit	6/11/2008	\$565	5	0	\$853	\$200
001603	Meadow Park Ph1	6/17/2008	\$1,795,694	50	36	\$2,713,107	\$1,953,400



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System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
001604	Atherton Ranch	6/17/2008	\$783,040	50	36	\$1,183,091	\$851,800
001605	Stone Tree Maintenance Facility	6/17/2008	\$30,357	50	36	\$45,866	\$33,000
001606	Hennessy Barn Fire Service	6/17/2008	\$17,681	50	36	\$26,714	\$19,200
001607	STP Solar Powered Lake Aeration System	6/20/2008	\$212,903	20	6	\$321,675	\$96,500
001608	Black Point Golf Links	6/20/2008	\$2,135,657	50	36	\$3,226,756	\$2,323,300
001609	Jack In The Box Fire Service	6/30/2008	\$32,348	50	36	\$48,875	\$35,200
001611	Hydrostatic Test Pump	3/1/2008	\$2,796	5	0	\$4,225	\$1,100
001612	Plasma Cutter	3/1/2008	\$1,489	5	0	\$2,249	\$600
001613	Portable Scanner	6/27/2008	\$6,112	10	0	\$9,235	\$2,300
001614	2008 Chevy Colorado 4x4 Ext Cab #509	6/17/2008	\$19,535	5	0	\$29,516	\$7,400
001615	Core Utilities Billing software Upgrade	6/30/2008	\$27,492	10	0	\$41,538	\$10,400
001617	Two Sets of Tools (Welding Shop and Crew Tr	1/9/2008	\$610	5	0	\$921	\$200
001618	Power Cable (100') for New Portable Generatc	6/30/2008	\$2,397	5	0	\$3,622	\$900
001619	780 Sun Lane Main Extension	10/23/2008	\$12,922	50	36	\$19,523	\$14,100
001621	Magnum Towable Light Tower #83	10/1/2008	\$7,629	5	0	\$11,527	\$2,900
001622	Olive Ridge Subdivision	11/6/2008	\$219,444	50	36	\$331,557	\$238,700
001623	New Beginnings Center	11/6/2008	\$137,358	50	36	\$207,533	\$149,400
001624	Security Upgrades - STP	7/1/2008	\$428,904	25	11	\$648,030	\$285,100
001625	Oak Ridge Estates Ph 2	11/24/2008	\$187,510	50	36	\$283,309	\$204,000
001627	Meadow Park Phase 2	12/31/2008	\$1,330,839	50	36	\$2,010,758	\$1,447,700
001628	Portable Generator w/Trailer #84	12/12/2008	\$28,027	10	0	\$42,346	\$10,600
001629	Hamilton Landing Hangars 7 & 9	1/23/2009	\$146,355	50	37	\$214,416	\$158,700
001630	2009 Peterbilt Crew Truck #508	1/22/2009	\$99,372	10	0	\$145,583	\$36,400
001631	Color Photocopier - Savin	1/23/2009	\$10,448	10	0	\$15,306	\$3,800
001632	Hamilton Marketplace	3/16/2009	\$427,869	50	37	\$626,843	\$463,900
001634	265 Bel Marin Keys	4/16/2009	\$23,707	50	37	\$34,731	\$25,700
001635	Olive Court	5/18/2009	\$61,013	50	37	\$89,387	\$66,100
001636	NUSD Hamilton Elementary Hydrants	5/18/2009	\$112,312	50	37	\$164,542	\$121,800
001637	450/454 School Rd	6/16/2009	\$22,684	50	37	\$33,233	\$24,600
001638	College of Marin PhI	6/25/2009	\$97,991	50	37	\$143,560	\$106,200
001639	Costco Warehouse Expansion	6/30/2009	\$430,984	50	37	\$631,408	\$467,200
001642	MAS90 Accounting Software Conversion	6/30/2009	\$181,063	7	0	\$265,264	\$66,300
001643	Forklift - Hyster H50XM 1-0902-04 (E)	6/30/2009	\$16,378	10	0	\$23,994	\$6,000
001644	CENTER ROAD TANK	6/30/2009	\$2,240,754	50	37	\$3,282,785	\$2,429,300
001645	INCR ROSALIA PRESS/ABANDON HANCOCK	6/30/2009	\$102,413	50	37	\$150,038	\$111,000
001646	RWF EXPANSION TO NFPD STATION 2	6/30/2009	\$853,357	50	37	\$1,250,198	\$925,100
001648	ZONE 1 PALMER DRIVE TANK CEQA	6/30/2009	\$2,934,745	50	37	\$4,299,507	\$3,181,600
001650	Outlet Tower Sluice Gate Repair	6/30/2009	\$1,518,222	40	27	\$2,224,249	\$1,501,400
001651	Mains - Potable for RWF	6/30/2009	\$103,305	20	7	\$151,346	\$53,000
001652	Gilead House	8/17/2009	\$41,097	50	37	\$60,209	\$44,600
001653	Digital Recording System	8/31/2009	\$1,975	7	0	\$2,894	\$700
001654	2-Post Auto Lift	8/31/2009	\$4,958	10	0	\$7,263	\$1,800
001655	2010 Ford F150 4x2 Reg Cab PU #512	9/21/2009	\$18,757	5	0	\$27,480	\$6,900
001656	2010 Ford F150 4x4 Reg Cab PU #511	9/21/2009	\$21,129	5	0	\$30,954	\$7,700
001657	Cherry Hill Homes	10/14/2009	\$115,808	50	37	\$169,663	\$125,600
001658	Benesi Land Division	10/22/2009	\$32,100	50	37	\$47,027	\$34,800
001659	Whole Foods	10/27/2009	\$354,707	50	37	\$519,659	\$384,500
001660	Marin Community Clinic	10/28/2009	\$22,970	50	37	\$33,652	\$24,900
001661	BACKHOE/LOADER #86	10/31/2009	\$101,524	10	0	\$148,737	\$37,200
001662	2010 Ford F150 4x2 Reg Cab PU #513	10/30/2009	\$18,261	5	0	\$26,753	\$6,700
001664	901 Sherman Renovation	12/14/2009	\$21,316	50	37	\$31,228	\$23,100
001665	PARTICLE CHARGE ANALYZER	12/15/2009	\$5,490	10	0	\$8,043	\$2,000
001666	Indian Valley Campus PhIII	4/19/2010	\$26,664	50	38	\$38,032	\$28,900
001667	Emergency Hose Ramps	5/17/2010	\$6,232	5	0	\$8,889	\$2,200
001668	Hamilton Landing PhII	5/21/2010	\$2,721	50	38	\$3,881	\$2,900
001669	Hamilton Pool Renovation	5/21/2010	\$122,594	50	38	\$174,866	\$132,900
001670	6" Potable Water Hose (450') & Fittings	4/20/2010	\$11,086	5	0	\$15,813	\$4,000
001671	15 Digital Dr Fire Service	6/16/2010	\$36,769	50	38	\$52,447	\$39,900
001672	Hildebrand Land Division	6/30/2010	\$24,546	50	38	\$35,012	\$26,600
001673	Redwood Landfill Scale House	7/7/2010	\$40,244	50	38	\$57,403	\$43,600
001674	Pipeline Extension-Plum Tank to Summers	6/30/2010	\$125,621	50	38	\$179,183	\$136,200
001675	2nd Feed to Amaroli Tank	6/30/2010	\$501,551	50	38	\$715,403	\$543,700
001676	Trumbull PS Expansion/Tank Check Valve	6/30/2010	\$195,850	50	38	\$279,358	\$212,300
001677	Postage Machine w/10LB Scale	10/19/2010	\$6,500	7	0	\$9,271	\$2,300
001678	Steam Blast Cabinet	11/30/2010	\$4,362	10	0	\$6,222	\$1,600
001679	Steam Cleaner For Brakes	11/30/2010	\$502	10	0	\$716	\$200
001680	Somerston Park	1/20/2011	\$161,978	50	39	\$224,229	\$174,900
001681	350 Hangar Ave Subdivision	1/31/2011	\$186,684	50	39	\$258,430	\$201,600

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001682	177 Pacheco Ave Fire Hydrant	4/20/2011	\$49,920	50	39	\$69,105	\$53,900
001683	Barcode Scanning System	3/10/2011	\$25,233	5	0	\$34,930	\$8,700
001684	College of Marin Phase 2	5/19/2011	\$121,712	50	39	\$168,488	\$131,400
001686	DCV Assembly Replacements FY10	9/23/2010	\$12,841	20	8	\$18,316	\$7,300
001687	PB Svc Line Repl-Holstrom Circle/Jan Way	3/31/2011	\$30,362	50	39	\$42,031	\$32,800
001688	4" Storm Drain Lowering-Sunset Pkwy (PB Re	3/1/2011	\$30,259	50	39	\$41,888	\$32,700
001689	Thermal Imager	5/5/2011	\$8,708	5	0	\$12,055	\$3,000
001690	Novato Disposal Fire Service	6/15/2011	\$270,683	50	39	\$374,711	\$292,300
001691	C Street Water Main Extension	6/15/2011	\$359,632	50	39	\$497,844	\$388,300
001692	Relocations for NSD (Wilson/Misc)	6/27/2011	\$67,522	50	39	\$93,472	\$72,900
001693	Cheda Knolls - PB Repl (31 Svcs)	6/30/2011	\$17,759	50	39	\$24,584	\$19,200
001694	Portable Air Compressor-IR/Doosan P185 #87	6/30/2011	\$16,671	5	0	\$23,078	\$5,800
001695	Microsoft Office2010 (37)	6/30/2011	\$12,751	3	0	\$17,651	\$4,400
001696	Ion Chromatograph	6/30/2011	\$68,326	10	0	\$94,585	\$23,600
001697	4" - 12" Valve Tapping System	8/31/2011	\$47,241	5	0	\$65,397	\$16,300
001698	Microsoft Office 2010 23 Licenses	8/31/2011	\$7,926	3	0	\$10,972	\$2,700
001699	Software Server License upgrades (4)	8/31/2011	\$6,247	3	0	\$8,648	\$2,200
001700	Crest Tank	7/1/2011	\$969,875	50	39	\$1,342,615	\$1,047,200
001701	City Paving Coordination FY11	7/1/2011	\$18,373	50	39	\$25,434	\$19,800
001702	So Novato @Sunset Pkwy Main Repl	7/1/2011	\$10,654	50	39	\$14,748	\$11,500
001704	So Petaluma Blvd Water Main Upsize	7/1/2011	\$20,124	50	39	\$27,858	\$21,700
001705	Bel Marin Keys Looping	7/1/2011	\$99,914	50	39	\$138,312	\$107,900
001706	San Domingo Way PB Repl	7/1/2011	\$42,898	50	39	\$59,384	\$46,300
001707	Sanchez Way-PB Repl	7/1/2011	\$54,438	50	39	\$75,359	\$58,800
001708	Leslie/San Blas/Spinosa PB Repl	7/1/2011	\$30,480	50	39	\$42,194	\$32,900
001709	County Reloc-Atherton Ave	7/1/2011	\$9,887	50	39	\$13,687	\$10,700
001710	Sampling Stations (18)-Fy11	7/1/2011	\$19,329	50	39	\$26,757	\$20,900
001711	Inaccurate Meter Repl Program	7/1/2011	\$3,475	30	19	\$4,810	\$3,000
001712	18" Flanged Gate Valve Repl-San Marin & Sar	7/1/2011	\$27,688	50	39	\$38,329	\$29,900
001713	STP BF Meter/Chk Valve-CDPH Grant	7/1/2011	\$107,174	50	39	\$148,363	\$115,700
001715	Cabro Ct Land Division	10/21/2011	\$31,167	50	39	\$43,146	\$33,700
001716	70XE 70XRIM CLM Tire Changer	10/1/2011	\$6,483	5	0	\$8,975	\$2,200
001717	BioMarin - 46 Galli Drive	11/1/2011	\$185,559	50	39	\$256,873	\$200,400
001718	Novato Sanitary District - Lea Dr Meter	11/28/2011	\$62,516	50	39	\$86,542	\$67,500
001720	North Bay Korean American Presbyterian Chu	1/6/2012	\$100,859	50	40	\$136,046	\$108,800
001721	Buck Institute - Fire Service	2/15/2012	\$41,353	50	40	\$55,780	\$44,600
001722	Bird Netting over Truck Parking Overhang	3/15/2012	\$5,316	15	5	\$7,171	\$2,400
001723	Del ORO Lagoon - PB Repl (21 Svcs)	3/28/2012	\$46,664	50	40	\$62,944	\$50,400
001724	Wonderware License Upgrade	3/7/2012	\$15,789	5	0	\$21,298	\$5,300
001725	2012 Intl Syd Diesel Dump Truck #514	3/1/2012	\$103,057	10	0	\$139,011	\$34,800
001726	Westamerica Bank	4/12/2012	\$48,209	50	40	\$65,028	\$52,000
001727	C STREET WATER MAIN UPSIZE	5/28/2012	\$28,085	50	40	\$37,883	\$30,300
001728	South Novato Blvd Main Break Repair	6/30/2012	\$374,345	50	40	\$504,945	\$404,000
001729	Chipotle Mexican Grill	6/30/2012	\$31,723	50	40	\$42,791	\$34,200
001730	Warner Creek Senior Housing LP	6/30/2012	\$124,640	50	40	\$168,124	\$134,500
001731	Reservoir Hill Tank Property Transfer	6/30/2012	\$43,014	50	40	\$58,020	\$46,400
001735	Flushing Taps at Zone Valves	9/14/2012	\$34,181	50	40	\$46,106	\$36,900
001736	PB Svc Line Repl-Cavalla Cay-13 Svcs	9/21/2012	\$31,003	50	40	\$41,819	\$33,500
001738	Potable Water Hose & Fittings	10/18/2012	\$4,599	5	0	\$6,204	\$1,600
001739	Portable Air Compressor - 2012 IR Doosan P1	11/30/2012	\$21,286	5	0	\$28,712	\$7,200
001740	2012 Ford F250-4x2 #515	11/30/2012	\$29,481	5	0	\$39,766	\$9,900
001741	2012 Ford F-250 4x2 #516	11/30/2012	\$29,705	5	0	\$40,069	\$10,000
001743	PB Repl-Glen Hill Ct/Bird Ct/Kenwood Ct	1/24/2013	\$51,277	50	41	\$67,438	\$55,300
001744	PB Repl-Lea Drive(13)	1/24/2013	\$16,089	50	41	\$21,160	\$17,400
001745	Circle Bank	1/30/2013	\$52,069	50	41	\$68,480	\$56,200
001746	NSD Del Oro Lagoon PS 12" Main Relocation	2/13/2013	\$66,573	50	41	\$87,555	\$71,800
001747	Hamilton Nursery	3/12/2013	\$70,514	50	41	\$92,739	\$76,000
001748	Center Rd Pipeline in Conflict	3/12/2013	\$44,221	50	41	\$58,159	\$47,700
001749	PB Repl-Garner/Apollo/Oak Forest/Simmons/C	3/21/2013	\$55,726	50	41	\$73,289	\$60,100
001750	7370 Redwood Blvd Retail Building	4/24/2013	\$45,631	50	41	\$60,012	\$49,200
001751	Yard Paving	5/13/2013	\$89,374	15	6	\$117,543	\$47,000
001752	Meter Reading Device/Software/Dock/Power S	1/31/2013	\$6,539	5	0	\$8,599	\$2,100
001753	Meter Reading Device/Software/Dock/Power S	1/31/2013	\$6,539	5	0	\$8,599	\$2,100
001754	Meter Reading Device/Software/Dock/Power S	1/31/2013	\$6,539	5	0	\$8,599	\$2,100
001755	Photocopier	5/31/2013	\$17,473	5	0	\$22,979	\$5,700
001756	Inaccurate Meter Replacement Program	6/18/2013	\$16,175	20	11	\$21,273	\$11,700
001757	Sampling Stations FY13 (6)	6/27/2013	\$30,391	20	11	\$39,970	\$22,000
001758	STP Potable Water Feed Pipeline Rehab	6/27/2013	\$26,807	50	41	\$35,255	\$28,900

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001759	DCA Replacements FY13	6/30/2013	\$85,034	20	11	\$111,834	\$61,500
001760	Detector Check Assembly Replacements-FY13	6/30/2013	\$76,764	20	11	\$100,958	\$55,500
001761	STP-Chlorine Dioxide Generator	6/30/2013	\$99,794	5	0	\$131,247	\$32,800
001762	Crest Tank #1 Recoat	6/30/2013	\$176,488	20	11	\$232,112	\$127,700
001766	STP-Dairy Nutrient Containment	6/30/2013	\$9,683	5	0	\$12,735	\$3,200
001767	STP-GAC Building Rehab/Paving	6/30/2013	\$22,049	20	11	\$28,999	\$15,900
001768	STP-Spillway Security Improvements	6/30/2013	\$24,763	20	11	\$32,568	\$17,900
001770	RTU Upgrades-Lynwood & Kastania PS/Aqueous	6/30/2013	\$43,817	20	11	\$57,627	\$31,700
001771	ADA Access PHS1 (Replace Front Entrance D	6/30/2013	\$29,815	25	16	\$39,211	\$25,100
001772	RTU Upgrades-Nunes & Half Moon PS	6/30/2013	\$32,066	20	11	\$42,172	\$23,200
001773	Emergency Power Connections-San Marin,ST	6/30/2013	\$28,238	20	11	\$37,138	\$20,400
001774	Radio Expansion TM Upgr-Bahia,Nunes,Half M	6/30/2013	\$24,111	20	11	\$31,710	\$17,400
001780	RW N Svc Area-Non-ARRA	6/30/2013	\$110,968	50	41	\$145,943	\$119,700
001781	RW N Svc Area-Segment 1	6/30/2013	\$820,743	50	41	\$1,079,422	\$885,100
001782	RW N Svc Area-Segment 2	6/30/2013	\$2,391,026	50	41	\$3,144,622	\$2,578,600
001783	RW N Svc Area-Segment 3	6/30/2013	\$1,984,561	50	41	\$2,610,049	\$2,140,200
001784	RW N Svc Area-North Storage	6/30/2013	\$612,866	50	41	\$806,027	\$660,900
001786	Vacuum Excavator & Trailer #90	6/30/2013	\$65,530	5	0	\$86,184	\$21,500
001787	BMK Cross Connect Upgrades	6/30/2013	\$28,826	50	41	\$37,912	\$31,100
001788	STP Portable Generator Connection	6/30/2013	\$10,000	5	0	\$13,152	\$3,300
001789	Solar Panel Rebuild	6/30/2013	\$43,233	10	1	\$56,859	\$14,200
001790	RTU Upgrades FY13	6/30/2013	\$26,875	20	11	\$35,346	\$19,400
001791	Leveroni Creek Bank Repair	6/30/2013	\$140,002	20	11	\$184,128	\$101,300
001792	Centrisys Rebuild	6/30/2013	\$24,519	20	11	\$32,246	\$17,700
001794	System & Tank Cathodic Protection FY12	6/30/2013	\$5,507	20	11	\$7,243	\$4,000
001795	Pacheco Tank C12 Mixing System	6/30/2013	\$88,204	20	11	\$116,004	\$63,800
001796	Disinfection Bldg Roof Replace	6/30/2013	\$9,957	20	11	\$13,095	\$7,200
001797	Furniture for Maintenance Offices	6/30/2013	\$5,978	5	0	\$7,863	\$2,000
001799	PB Repl-Loma Verde (14 Services) & H Lane (	9/1/2013	\$78,161	50	41	\$102,795	\$84,300
001801	Sunset & Cambridge (12" @ 600') Pipeline Re	10/22/2013	\$164,864	50	41	\$216,825	\$177,800
001802	Hamilton Elementary School	11/12/2013	\$260,315	50	41	\$342,361	\$280,700
001803	RW N Svc Area - Onsite Retrofits - Govt	11/25/2013	\$40,889	50	41	\$53,777	\$44,100
001805	San Marin High School Cafeteria	2/12/2014	\$107,903	50	42	\$138,151	\$116,000
001806	Canyon Green	2/28/2014	\$193,645	50	42	\$247,929	\$208,300
001808	Novato High School Cafeteria	4/11/2014	\$99,974	50	42	\$127,999	\$107,500
001809	Flatbet 8x12 on #19	5/7/2014	\$6,768	5	0	\$8,665	\$2,200
001812	GE Portable Flow Meter Kit	5/7/2014	\$8,408	2	0	\$10,765	\$2,700
001813	Watermain Lowering-Novato Sanitary District (	4/28/2014	\$5,714	50	42	\$7,316	\$6,100
001814	City Relocation-Redwood Blvd @ Olive Traffic	5/13/2014	\$26,706	50	42	\$34,192	\$28,700
001815	San Ramon Elementary Multi	5/14/2014	\$35,423	50	42	\$45,353	\$38,100
001816	In-N-Out Burger	5/16/2014	\$14,248	50	42	\$18,242	\$15,300
001817	PB Replacement - Clay Ct (9 Services)	6/19/2014	\$28,673	50	42	\$36,711	\$30,800
001818	Indian Valley Road - City Improvements	6/19/2014	\$25,507	50	42	\$32,657	\$27,400
001819	RW N Svc Area-Onsite Retrofit- Construction	6/30/2014	\$234,964	49	41	\$300,831	\$251,700
001821	RW N Svc Area Onsite Retrofits Private	6/30/2014	\$161,317	49	41	\$206,538	\$172,800
001822	RW South Svc Area Phs 1b	6/30/2014	\$3,452,055	49	41	\$4,419,763	\$3,698,200
001823	RW South Svc Area Ph 2	6/30/2014	\$2,162,106	49	41	\$2,768,205	\$2,316,300
001825	RW Expantion South - Retrofits Private	6/30/2014	\$349,834	49	41	\$447,902	\$374,800
001826	Lake Aeration Upgrade	6/30/2014	\$28,088	5	0	\$35,962	\$9,000
001828	DCA Repair/Replace-FY14	6/30/2014	\$115,391	50	42	\$147,738	\$124,100
001829	Digital to Leveroni Looping	6/30/2014	\$111,877	50	42	\$143,239	\$120,300
001830	County PB Repl (19 Svcs,2 Streets)	6/30/2014	\$62,785	50	42	\$80,386	\$67,500
001832	PB Repl-City Measure A, Group 5	6/30/2014	\$146,669	50	42	\$187,785	\$157,700
001833	DeLong to Cain Looping	6/30/2014	\$138,324	50	42	\$177,100	\$148,800
001834	Flushing Taps @ Dead Ends	6/30/2014	\$24,121	50	42	\$30,882	\$25,900
001835	RW Exp South - Bolling Circle PS	6/30/2014	\$107,313	49	41	\$137,396	\$115,000
001836	Reservoir Hill Tank	6/30/2014	\$476,000	49	41	\$609,436	\$509,900
001837	RW Exp South Svc Area Retrofit- Govt	6/30/2014	\$139,543	49	41	\$178,661	\$149,500
001838	RW Exp South Svc Area Ph 1A ARRA	6/30/2014	\$1,476,579	49	41	\$1,890,506	\$1,581,900
001839	RW South Svc Area Ph 1B Claims	6/30/2014	\$33,063	49	41	\$42,332	\$35,400
001840	RW South Svc Area Ph 1A Post Const Mitigati	6/30/2014	\$18,696	49	41	\$23,937	\$20,000
001841	RW Exp North Svc Area Group 2 Site Retrofit	6/30/2014	\$70,685	49	41	\$90,500	\$75,700
001842	RW Exp S Svc Area Group 2 Site Retrofit	6/30/2014	\$200,165	49	41	\$256,276	\$214,400
001843	Inaccurate Meter Repl Prog FY14	6/30/2014	\$8,015	20	12	\$10,262	\$6,200
001844	Server Upgrade FY14 Budget	6/30/2014	\$8,050	7	0	\$10,307	\$2,600
001845	Phone System	6/30/2014	\$22,878	7	0	\$29,292	\$7,300
001846	2015 Int'l 5Yd Dump Truck #519	6/30/2014	\$109,043	10	2	\$139,611	\$34,900
001847	2014 Ford F150 Pickup #517	6/30/2014	\$19,467	5	0	\$24,924	\$6,200

**North Marin Water District  
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System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
001848	2015 Ford F250 4x4 #518	6/30/2014	\$29,654	5	0	\$37,966	\$9,500
001849	NBWA Grant Program Admin RW N & S	6/30/2014	\$626,687	49	41	\$802,365	\$671,400
001850	Rudnick Estates	9/26/2014	\$404,003	50	42	\$517,256	\$434,500
001851	City of Novato - Administration Offices	11/21/2014	\$92,403	50	42	\$118,307	\$99,400
001852	2015 John Deere 201K Skip Loader #91	2/23/2015	\$84,700	10	3	\$106,019	\$31,800
001853	Leak Calculator with 3 Data Loggers	2/23/2015	\$17,143	5	0	\$21,458	\$5,400
001854	Hydraulic Power Grit Utility Saw	2/23/2015	\$6,088	5	0	\$7,620	\$1,900
001855	Start Up Flushing Connection	3/30/2015	\$22,511	50	43	\$28,176	\$24,200
001856	Shell Station-2085 Novato Blvd	4/15/2015	\$32,641	50	43	\$40,857	\$35,100
001857	Indian Valley Golf Club Meter Upgrade	4/16/2015	\$7,308	50	43	\$9,148	\$7,900
001858	Shields Lane 6" Cast Iron (6" @ 1,120')	5/28/2015	\$244,688	50	43	\$306,274	\$263,400
001859	SMART Crossing Rework-Roblar Rd	6/30/2015	\$48,004	50	43	\$60,086	\$51,700
001860	San Marin PS Pump Barrel Leak Repair	6/30/2015	\$16,170	50	43	\$20,239	\$17,400
001861	Atherton Tank Rehab/Recoat/Mixing System	6/30/2015	\$1,693,254	50	43	\$2,119,438	\$1,822,700
001862	PB Repl-Atherton Oaks/Summit Ln (17)	6/30/2015	\$55,163	50	43	\$69,048	\$59,400
001863	STP 18" Transmission Line Assess/Repair	6/30/2015	\$235,301	50	43	\$294,526	\$253,300
001864	PB Repl-Measure A, Group 7 (33)	6/30/2015	\$32,371	50	43	\$40,519	\$34,800
001865	Ashley Ct 2" Thinwall Plastic (6" @ 200')	6/30/2015	\$47,622	50	43	\$59,608	\$51,300
001866	Grant/5th 1" Galvanized Steel (6" @400')	6/30/2015	\$71,890	5	0	\$89,985	\$22,500
001867	Sampling Stations FY15 (6)	6/30/2015	\$29,914	50	43	\$37,443	\$32,200
001868	Emergency Generator Connections	6/30/2015	\$12,297	50	43	\$15,392	\$13,200
001874	SMART Crossing Rework-Hanna Ranch	6/30/2015	\$213,962	50	43	\$267,815	\$230,300
001879	2015 Ford F150 4x4 #521	6/30/2015	\$23,503	5	0	\$29,418	\$7,400
001880	2015 Ford Escape 4x4 #520	6/30/2015	\$30,242	5	0	\$37,854	\$9,500
001881	2015 Nissan 50 2wd Forklift 902.05	6/30/2015	\$31,447	5	0	\$39,361	\$9,800
001883	DCA Repair/Replace - FY15	12/17/2015	\$68,924	50	43	\$86,272	\$74,200
001884	Dr. Dang Dental Office	2/26/2016	\$47,215	50	44	\$57,339	\$50,500
001885	Novato Shell Loop	2/26/2016	\$79,292	50	44	\$96,293	\$84,700
001886	33 Commerical Blvd Fire Service	2/29/2016	\$37,534	50	44	\$45,582	\$40,100
001887	RTU Upgrades - FY14	11/24/2015	\$9,783	20	13	\$12,246	\$8,000
001888	RTU Upgrades - FY15	11/24/2015	\$13,043	20	13	\$16,326	\$10,600
001889	Radio Telemetry	11/24/2015	\$37,661	20	13	\$47,140	\$30,600
001890	Homeward Bound of Marin	4/30/2016	\$83,833	50	44	\$101,808	\$89,600
001891	Light Duty Scanner - Solus Edge	5/1/2016	\$7,669	10	4	\$9,313	\$3,700
001892	Heavy Duty Scanner Prolink Ultra	5/1/2016	\$6,289	10	4	\$7,638	\$3,100
001893	2016 Nissan Frontier #522	5/1/2016	\$23,796	5	0	\$28,898	\$7,200
001894	Novato Dermatology	5/27/2016	\$64,989	50	44	\$78,924	\$69,500
001895	Backflow Device Upgrade - BMK (Bel Marin K)	6/30/2016	\$15,385	50	44	\$18,684	\$16,400
001896	PB Repl-Grandview (14 Svcs)	6/30/2016	\$38,204	50	44	\$46,395	\$40,800
001897	City Paving Coordination (FY12)	6/30/2016	\$28,835	50	44	\$35,018	\$30,800
001898	RTU - Upgrades FY16	6/30/2016	\$15,022	20	14	\$18,243	\$12,800
001899	Radio Telemetry - FY16	6/30/2016	\$23,148	20	14	\$28,112	\$19,700
001900	Sunset Tank CL2 Mixing System	6/30/2016	\$115,894	20	14	\$140,743	\$98,500
001905	So Novato Blvd - Rowland to Sunset	6/30/2016	\$462,909	50	44	\$562,162	\$494,700
001906	Annode Installations FY13-16	6/30/2016	\$38,959	20	14	\$47,312	\$33,100
001907	Inaccurate Meter Repl FY15 & 16	6/30/2016	\$13,814	20	14	\$16,776	\$11,700
001908	Flushing Taps @ Dead-Ends FY16	6/30/2016	\$33,151	50	44	\$40,259	\$35,400
001910	Office HVAC	6/30/2016	\$25,240	5	0	\$30,652	\$7,700
001911	Watershed Erosion Control	6/30/2016	\$59,370	10	4	\$72,100	\$28,800
001912	AQUEDUCT ENERGY EFFICIENCY PROJEC	6/30/2016	\$23,491,499	99	93	\$28,528,366	\$26,799,400
001913	2017 Ford Escape 4x4 #523	6/30/2016	\$25,017	5	0	\$30,381	\$7,600
001914	Manganese Analyzer	6/30/2016	\$12,415	7	1	\$15,077	\$3,800
001915	Backflow Device Upgrade-BMK (FY16)	6/30/2016	\$14,527	50	44	\$17,641	\$15,500
001919	Valley Memorial park - Office Expansion	10/14/2016	\$30,905	50	44	\$37,531	\$33,000
001920	Leak Detector	10/31/2016	\$7,135	5	0	\$8,665	\$2,200
001921	Walnut Meadows Subdivision	11/29/2016	\$174,403	50	44	\$211,797	\$186,400
001922	Mendocino Lane Extension	12/8/2016	\$27,017	50	44	\$32,809	\$28,900
001923	Redwood Landfill Gas to Energy	1/17/2017	\$51,871	50	45	\$60,658	\$54,600
001924	Meter Relocations - Plum St (14 svcs, 1 FH)	1/30/2017	\$58,639	20	15	\$68,573	\$51,400
001925	Novato Chevrolet Improvements	3/2/2017	\$35,506	50	45	\$41,521	\$37,400
001926	Annode Installations - FY17	3/14/2017	\$12,633	20	15	\$14,773	\$11,100
001927	Shell Station Remodel - Redwood	3/27/2017	\$176,271	50	45	\$206,132	\$185,500
001928	Eucalyptus Ave Fire Hydrant	5/17/2017	\$15,630	50	45	\$18,277	\$16,400
001929	2016 Nissan Frontier #524	5/31/2017	\$29,092	5	0	\$34,020	\$8,500
001930	2017 Ford F350 4x4 #525	5/31/2017	\$41,746	10	5	\$48,818	\$24,400
001931	2017 Bobcat T595 Compact Track Loader #93	5/31/2017	\$69,995	10	5	\$81,853	\$40,900
001932	Fittings & House of Emergency Service Conne	5/31/2017	\$5,970	4	0	\$6,981	\$1,700
001933	Mt Burdell Place	6/14/2017	\$83,776	50	45	\$97,968	\$88,200

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001934	Novato Children's Center Fire Service	6/14/2017	\$31,874	50	45	\$37,273	\$33,500
001936	Radio Telemetry FY17	6/30/2017	\$20,001	20	15	\$23,389	\$17,500
001937	RTU Upgrades-FY17	6/30/2017	\$14,129	20	15	\$16,523	\$12,400
001938	Deer Island Wet Well Drain	6/30/2017	\$8,457	20	15	\$9,889	\$7,400
001939	P G & E Power to Reservoir Hill	6/30/2017	\$27,599	20	15	\$32,274	\$24,200
001940	STP Discharge 2" Line Repl	6/30/2017	\$9,467	20	15	\$11,071	\$8,300
001941	Rebuild Centrysis Centrifuge @ STP	6/30/2017	\$36,107	20	15	\$42,224	\$31,700
001943	Dam Monitoring Well Repairs	6/30/2017	\$22,033	10	5	\$25,766	\$12,900
001944	Repl PB in Sync w. County Project 2017-01	6/30/2017	\$16,248	50	45	\$19,000	\$17,100
001946	DCA Repair/Replace	6/30/2017	\$79,805	50	45	\$93,324	\$84,000
001947	Upgrade Laboratory Sample Master Informatic	6/30/2017	\$64,697	7	2	\$75,657	\$21,600
001948	45 Leveroni Ct-Fire Svc	9/14/2017	\$32,146	50	45	\$37,592	\$33,800
001949	Car Wash and Propane Fill Station	9/26/2017	\$68,452	50	45	\$80,048	\$72,000
001958	35 Leveroni Ct-Biomarin	10/24/2017	\$36,076	50	45	\$42,188	\$38,000
001960	ZONE A PRESSURE IMPROVEMENTS-BMK	2/28/2018	\$382,524	50	46	\$434,174	\$399,400
001962	Grant Avenue Bridge Pipeline Replacement	5/16/2018	\$122,597	50	46	\$139,151	\$128,000
001963	1305 Grant Avenue Fire Service	5/17/2018	\$28,977	50	46	\$32,889	\$30,300
001964	Radio Telemetry FY18	6/30/2018	\$19,805	50	46	\$22,479	\$20,700
001966	Tank Access Hatch/Level Alarms	6/30/2018	\$96,508	50	46	\$109,539	\$100,800
001968	Center Rd 6" CIP (8' @ 1,300)	6/30/2018	\$573,824	50	46	\$651,305	\$599,200
001969	PB Repl: Margaret/Arlene/Susan/Hector/Lagu	6/30/2018	\$51,485	50	46	\$58,437	\$53,800
001970	Dell PoweEdge R730 Server - Virtual Server	6/30/2018	\$8,600	5	1	\$9,761	\$2,400
001971	2018 Ford Transit Connect Cargo Van #526	6/30/2018	\$31,528	5	1	\$35,785	\$8,900
001972	2018 Dodge Ram 2500 4 x 4 #527	6/30/2018	\$26,826	5	1	\$30,449	\$7,600
001973	Temporary Hose for Highline to Connect to W	6/30/2018	\$6,131	4	0	\$6,958	\$1,700
001974	Novato Theatre	7/1/2018	\$47,946	50	46	\$54,420	\$50,100
001975	86 Hamilton Dr Fire Service	10/22/2018	\$22,775	50	46	\$25,850	\$23,800
001976	San Mateo Tank Recoat	10/30/2018	\$2,083,226	50	46	\$2,364,514	\$2,175,400
001977	PB Repl-Brooke/Robinhood/McIntosh/Charma	10/30/2018	\$92,928	50	46	\$105,476	\$97,000
001978	2019 Chevy Colorado 4X4 #528	11/30/2018	\$33,931	5	1	\$38,513	\$9,600
001979	Digital Sterilizer	11/30/2018	\$13,864	10	6	\$15,736	\$9,400
001980	2018 Polaris ELXD Flatbed Electric Vehicle Gf	11/30/2018	\$14,909	5	1	\$16,922	\$4,200
001981	CHASE BANK-402 IGNACIO BLVD	12/6/2018	\$62,059	50	46	\$70,438	\$64,800
001982	Stafford Dam Spillway Repairs	2/26/2019	\$79,779	50	47	\$88,790	\$83,500
001983	REPLACE SHADY LANE SERVICE SADDLES	3/19/2019	\$31,370	50	47	\$34,914	\$32,800
001984	Novato Village	4/29/2019	\$81,997	50	47	\$91,258	\$85,800
001985	Ridge Road Pipe Replacement 6" ACP	5/16/2019	\$815,646	50	47	\$907,772	\$853,300
001988	STP Coat Concrete Clearwells	5/21/2019	\$562,483	25	22	\$626,015	\$550,900
001989	All Saints Lutheran Church Daycare	5/21/2019	\$25,668	50	47	\$28,567	\$26,900
001990	405 Gage Ln-Maeiro Land Division	6/30/2019	\$23,363	50	47	\$26,002	\$24,400
001991	College of Marin (IVC) Admin Bldg 11	6/30/2019	\$27,844	50	47	\$30,989	\$29,100
001993	STP-SCADA Upgrade	6/30/2019	\$6,174	5	2	\$6,871	\$2,700
001994	STP-Bird Netting	6/30/2019	\$16,445	5	2	\$18,302	\$7,300
001997	Replacement in Sync with City- Lamont Ave	6/30/2019	\$8,302	50	47	\$9,239	\$8,700
001998	Country Lane Pipeline Replacement (6" @ 40)	6/30/2019	\$164,688	50	47	\$183,289	\$172,300
001999	Bel Marin Keys/101 Ramp Repair	6/30/2019	\$48,379	50	47	\$53,843	\$50,600
002000	Montego Keys Pipeline Replacement	6/30/2019	\$119,294	50	47	\$132,768	\$124,800
002001	Wildhorse Valley Tank - PG&W Svc Relocatio	6/30/2019	\$33,900	50	47	\$37,729	\$35,500
002003	DCA Repair/Replace FY-18	6/30/2019	\$131,448	50	47	\$146,295	\$137,500
002004	DCA Repair/Replace FY19	6/30/2019	\$24,244	50	47	\$26,982	\$25,400
002005	2019 Ford F550 4x2 Reg Cab/Chassis (3yd dt	6/30/2019	\$65,095	5	2	\$72,447	\$29,000
002006	Pipe Locator Replacement	6/30/2019	\$5,863	4	1	\$6,526	\$1,600
002007	Power Plugs and Cord for Emergency Genera	6/30/2019	\$6,122	4	1	\$6,814	\$1,700
002008	#97 2019 Ditch Witch HX75	8/28/2019	\$116,965	10	7	\$130,176	\$91,100
002009	#96 2019 Generac Mobile 100KW Generator	7/21/2019	\$58,373	4	1	\$64,966	\$16,200
002010	#94 2019 Generac Mobile 45KW Generator	7/21/2019	\$37,216	4	1	\$41,419	\$10,400
002011	#95 2019 Generac Mobile 45KW Generator	7/21/2019	\$37,216	4	1	\$41,419	\$10,400
002012	Generator Cord for Emergency Generators 40	7/30/2019	\$6,116	4	1	\$6,807	\$1,700
002013	Blue Barn	1/24/2020	\$27,659	50	48	\$30,288	\$29,100
002015	Radio Read Meter Retrofit	6/30/2020	\$5,794,402	50	48	\$6,345,197	\$6,091,400
002016	STP High Service Road Repair	6/30/2020	\$14,673	15	13	\$16,067	\$13,900
002017	STP Dam Concrete Apron Repairs	6/30/2020	\$250,211	50	48	\$273,995	\$263,000
002018	STP Emergency Power Generator	6/30/2020	\$147,667	20	18	\$161,704	\$145,500
002019	Backwash Pond 30" Isolation Valve	6/30/2020	\$21,145	50	48	\$23,155	\$22,200
002020	Quick connects-Generators (16)	6/30/2020	\$36,071	20	18	\$39,500	\$35,500
002021	Indian Hills PS-Bypass	6/30/2020	\$7,138	50	48	\$7,817	\$7,500
002022	Lynwood PS Can Rehab	6/30/2020	\$15,708	50	48	\$17,201	\$16,500
002023	Rockrose PS-Bypass	6/30/2020	\$7,511	50	48	\$8,225	\$7,900

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002024	San Marin PS Can Rehab	6/30/2020	\$28,056	50	48	\$30,722	\$29,500
002025	Office Roof Renovation	6/30/2020	\$206,672	20	18	\$226,318	\$203,700
002026	Giacomini Exterior Paint	6/30/2020	\$9,800	10	8	\$10,732	\$8,600
002027	Smartcrossing Rework-Golden Gate	6/30/2020	\$46,704	50	48	\$51,144	\$49,100
002033	Cherry Hill Tank #2 Recoat	6/30/2020	\$385,833	50	48	\$422,509	\$405,600
002034	DCA Repair/Replace FY20	6/30/2020	\$89,725	50	48	\$98,254	\$94,300
002035	RP Repl-Lanham Village (32)	6/30/2020	\$105,615	50	48	\$115,655	\$111,000
002036	PB Repl-Marin Country Club Estates (23)	6/30/2020	\$111,243	50	48	\$121,817	\$116,900
002037	PB Repl-Hatch Rd & Mill Rd (13)	6/30/2020	\$42,087	50	48	\$46,087	\$44,200
002038	Crest Rd Main Replacement	6/30/2020	\$65,752	50	48	\$72,002	\$69,100
002039	Novato Fair Shopping Center-Backflow	6/30/2020	\$8,862	50	48	\$9,705	\$9,300
002040	RW Expansion to Central Area	6/30/2020	\$1,095,783	50	48	\$1,199,944	\$1,151,900
002041	RW Expansion to Central Area-Private Onsite	6/30/2020	\$867,892	50	48	\$950,391	\$912,400
002042	RW Expansion to Central Area-Public Onsite F	6/30/2020	\$29,338	50	48	\$32,127	\$30,800
002043	RW Expansion to Central Area-Eastside Cons	6/30/2020	\$4,077,931	50	48	\$4,465,564	\$4,286,900
002044	RW Expansion to Central Area-Rowland Way I	6/30/2020	\$353,862	50	48	\$387,499	\$372,000
002045	RW Expansion to Central Area-Westside Cons	6/30/2020	\$6,875,264	50	48	\$7,528,801	\$7,227,600
002046	RW Expansion to Central Area-Norman Tank I	6/30/2020	\$1,124,445	50	48	\$1,231,330	\$1,182,100
002047	RW Expansion to Central Area-Hwy 101 Cross	6/30/2020	\$854,674	50	48	\$935,916	\$898,500
002048	Color Copier Savin IM C3500 - Engineering	1/1/2020	\$8,015	5	3	\$8,777	\$5,300
002049	Oakmont Senior Living	9/16/2020	\$125,602	50	48	\$137,541	\$132,000
002050	20 Leveroni Ct	9/18/2020	\$8,633	50	48	\$9,453	\$9,100
002051	1758 Indian Valley Rd Hydrant	9/18/2020	\$44,501	50	48	\$48,731	\$46,800
002052	Park-A-Pup Novato	9/18/2020	\$41,939	50	48	\$45,926	\$44,100
002053	College of Marin-Organic Farm	9/24/2020	\$74,687	50	48	\$81,786	\$78,500
002054	Petaluma Blvd So Self Storage	10/28/2020	\$90,554	50	48	\$99,162	\$95,200
002055	Hamilton Cottages	10/28/2020	\$185,802	50	48	\$203,463	\$195,300
002056	McPhails Commercial Development	10/28/2020	\$244,505	50	48	\$267,747	\$257,000
002057	College of Marin-Jonas Center	10/28/2020	\$82,808	50	48	\$90,679	\$87,100
002058	2020 Walton Tilt Trailer 72D or 72-04	10/1/2020	\$9,352	5	3	\$10,241	\$6,100
002059	2020 Walton Dump Trailer 72E or 72-05	11/1/2020	\$7,724	5	3	\$8,459	\$5,100
002060	Metals Analyzer	10/1/2020	\$61,053	10	8	\$66,856	\$53,500
002061	NUSD-GMO Facility	3/17/2021	\$33,413	50	49	\$34,575	\$33,900
002062	SMART-Hamilton Station	3/25/2021	\$55,321	50	49	\$57,246	\$56,100
002063	Repl Plastic Thin-Walled PVC Pipe <4 Inches:	6/3/2021	\$16,307	50	49	\$16,874	\$16,500
002064	Repl Plastic Thin-Walled PVC Pipe < 4 Inches:	6/3/2021	\$164,332	50	49	\$170,049	\$166,600
002065	Jerry's Delicatessen	6/3/2021	\$16,922	50	49	\$17,510	\$17,200
002066	Novato Public Library Fire Svc	6/3/2021	\$78,345	50	49	\$81,071	\$79,400
002067	Steam Scrubber and Glassware Washer Rack	5/31/2021	\$9,696	10	9	\$10,033	\$9,000
002068	2020 Cart-Away Concrete Mixing Trailer 72-06	1/31/2021	\$26,913	5	4	\$27,849	\$22,300
002069	Avesta Novato	7/15/2021	\$75,107	50	49	\$77,720	\$76,200
002071	Loop South/North Zone 2-Indian Valley Camp	6/30/2021	\$8,612	50	49	\$8,912	\$8,700
002073	STP-Coat Top of Concrete Clearwells	6/30/2021	\$145,606	50	49	\$150,672	\$147,700
002074	PB Repl-San Ramon/Vivian/Verissimo (21)	6/30/2021	\$82,276	50	49	\$85,139	\$83,400
002075	PB Repl-Vineyard/San Joaquin/Brooke/Tangle	6/30/2021	\$44,198	50	49	\$45,736	\$44,800
002076	Gateway Commons Fire Service	7/27/2021	\$12,129	50	49	\$12,551	\$12,300
002078	Facilities Security Enhancements	8/24/2021	\$68,635	20	19	\$71,022	\$67,500
002079	Repl Chlorine Control	8/24/2021	\$10,787	10	9	\$11,162	\$10,000
002080	NBWRA GRANT ADMIN-RW CENTRAL ARE/	9/10/2021	\$381,066	49	48	\$394,324	\$386,300
002081	2019 Nissan Rogue - Enterprise Lease #531	6/21/2019	\$26,289	5	2	\$29,259	\$11,700
002083	2019 Nissan Frontier - Enterprise Lease #533	6/21/2019	\$30,278	5	2	\$33,697	\$13,500
002084	2019 Ford F-150 - Enterprise Lease #534	8/28/2019	\$25,985	5	2	\$28,920	\$11,600
002085	2019 Ford F-150 - Enterprise Lease #535	9/18/2019	\$29,934	5	2	\$33,315	\$13,300
002086	2020 Chevrolet Colorado - Enterprise Lease #	4/10/2020	\$27,212	5	3	\$29,798	\$17,900
002087	2020 Ford F-250 - Enterprise Lease #537	4/10/2020	\$34,688	5	3	\$37,985	\$22,800
002088	2020 Ford F-250 - Enterprise Lease #538	4/17/2020	\$36,746	5	3	\$40,239	\$24,100
002089	2020 Ford F-150 - Enterprise Lease #539	5/1/2020	\$26,917	5	3	\$29,475	\$17,700
002090	2020 Ford F-150 - Enterprise Lease #540	5/1/2020	\$30,491	5	3	\$33,389	\$20,000
002091	2021 Nissan Rogue - Enterprise Lease #541	6/23/2021	\$28,572	5	4	\$29,566	\$23,700
002092	2021 Nissan Frontier - Enterprise Lease #542	6/23/2021	\$34,192	5	4	\$35,381	\$28,300
002094	3357 Petaluma Blvd So-Fontes	11/8/2021	\$5,151	50	49	\$5,330	\$5,200
002095	3351 Petaluma Blvd So-Yee	11/10/2021	\$5,169	50	49	\$5,349	\$5,200
002096	Repl 6" AC Pipe (810')-Glen Rd	11/10/2021	\$256,513	50	49	\$265,437	\$260,100
002097	Marin Biologic Lab-Fire Service	11/12/2021	\$27,396	50	49	\$28,349	\$27,800
002099	2021 Ford Ranger - Enterprise Lease #543	7/13/2021	\$31,079	5	4	\$32,161	\$25,700
002100	2021 Ford F150 - Enterprise Lease #544	11/12/2021	\$29,390	5	4	\$30,413	\$24,300
002101	20221 Ford F150 -Enterprise Lease #545	11/12/2021	\$29,245	5	4	\$30,262	\$24,200
002102	2021 Ford F150 4x4-Enterprise Lease #546	1/4/2022	\$33,283	5	5	\$32,267	\$32,300

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
Novato Service Area & Recycled Water**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
002103	2021 International Dump Truck #547	2/23/2022	\$123,931	10	10	\$120,149	\$120,100
002104	Welder-Multimatic	4/1/2022	\$5,600	4	4	\$5,429	\$5,400
002105	Particle Charge Analyzer	7/1/2021	\$7,645	5	4	\$7,911	\$6,300
002106	Repl CI Pipe with PVC-Grant Ave	5/20/2022	\$218,702	50	50	\$212,027	\$212,000
002107	PB Repl-San Marin Dr/Ignacio Blvd	5/20/2022	\$83,077	50	50	\$80,541	\$80,500
002108	Crest Tank Radio Building Roof	6/30/2022	\$14,547	20	20	\$14,103	\$14,100
002110	STP-HSPS Pipe Repair	6/30/2022	\$10,808	50	50	\$10,478	\$10,500
002111	Trumbull PS Repl Pump Flange	6/30/2022	\$13,634	50	50	\$13,218	\$13,200
002113	Truck Load Expansion 2021	6/30/2022	\$26,444	20	20	\$25,637	\$25,600
002116	PB Repl-Leveroni/Tyler	6/30/2022	\$26,479	50	50	\$25,671	\$25,700
002117	PB Repl-Pacheco Valley HOA	6/30/2022	\$36,359	50	50	\$35,250	\$35,200
002119	Spring Brook Green Homes	7/22/2022	\$49,931	50	50	\$48,408	\$48,400
002120	385 Bel Marin Keys Blvd	7/22/2022	\$52,845	50	50	\$51,232	\$51,200
002121	Starbucks Coffee-Redwood Blvd	7/22/2022	\$36,781	50	50	\$35,659	\$35,700
002122	McPhails Commercial Office PH2	7/22/2022	\$88,142	50	50	\$85,452	\$85,500
002123	Easi File	6/30/2022	\$39,621	5	5	\$38,412	\$38,400
002124	Canon Image PROGRAF Large Format Printe	6/30/2022	\$11,930	5	5	\$11,565	\$11,600
002125	Tidal Waver Mixer for Black Point Tank	6/30/2022	\$14,500	5	5	\$14,057	\$14,100
002126	Buck Institute Lease	6/30/2022	\$167,344	na	na	\$162,237	\$162,200
002127	100 Wood Hollow Lease	6/30/2022	\$420,347	na	na	\$407,518	\$407,500
<b>TOTALS:</b>			<b>\$190,752,443</b>			<b>\$476,178,010</b>	<b>\$236,493,600</b>

## APPENDIX C

### Novato Water and Recycled Water Capital Spending (1 of 2)

	Spending 2022 - 2035	Capacity Related	Capacity Costs	Fire Protection Related	Growth- Related Costs
<b>1. PIPELINES</b>					
<b>Pipeline Improvements</b>					
1 Loop Zone Mall Area Near Nave Ct. / S. Novato w/ 8" (605 LF)	\$275,000	100%	\$275,000	75%	\$68,750
2 Novato Blvd. Widening - Diablo to Grant (4,100 LF)	\$2,500,000	15%	\$375,000	25%	\$281,250
3 Loop Los Robles Rd. and Posada Del Sol (230 LF)	\$125,000	100%	\$125,000	50%	\$62,500
4 San Mateo Tank 24" Transmission Main	\$1,328,000	100%	\$1,328,000	50%	\$664,000
5 Loop BMK Commercial Zone w/ 16" (2,000 LF)	\$1,300,000	100%	\$1,300,000	50%	\$650,000
6 30-inch Main at Rush Creek/Golden Gate Place	\$300,000	100%	\$300,000	50%	\$150,000
7 Loop Zone 2 at Hill Road w/ 8" (2,500 LF)	\$850,000	100%	\$850,000	50%	\$425,000
8 Loop Southern & Northern Zone 2 at IVC w/ 16" (5,280 LF)	\$2,000,000	100%	\$2,000,000	50%	\$1,000,000
9 Loop Redwood Blvd. at Lamont w/ 12" (1,000 LF)	\$500,000	100%	\$500,000	50%	\$250,000
10 Loop So. & No. Zone 1 at Entrada w/ 16" (4,500 LF)	\$4,500,000	100%	\$4,500,000	50%	\$2,250,000
11 Loop BMK Residential Zone w/ 16" (5,500 LF)	\$5,500,000	100%	\$5,500,000	50%	\$2,750,000
12 Loop Crest Zone at Channel Ave. w/ 8" (2,700 LF)	\$1,200,000	100%	\$1,200,000	50%	\$600,000
13 Loop near Grant Ave. & Eighth St. w/ 8" (275 LF)	\$100,000	100%	\$100,000	50%	\$50,000
14 Connect Dead-ends at George St. w/ 8" (290 LF)	\$100,000	100%	\$100,000	25%	\$75,000
<b>Pipeline Replacements</b>					
15 Replace 12" Pipe S. Novato Blvd. (785 LF)	\$250,000	0%	\$0	0%	\$0
16 Relocate 8" Pipe - County Club Dr. (1,700 LF)	\$850,000	10%	\$85,000	50%	\$42,500
17 Upsize 8" Pipe - Arthur Ave. (btwn Cambridge/NHS)	\$340,000	0%	\$0	0%	\$0
18 Upsize to 8" Pipe - E. Black Point Subzone (3,580 LF)	\$1,800,000	0%	\$0	0%	\$0
19 Upsize to 8" Pipe - E. Crest Subzone (3,040 LF)	\$1,500,000	0%	\$0	0%	\$0
20 Replace 18" Pipe - Stafford Transmission Line (14,000 LF)	\$4,000,000	50%	\$2,000,000	25%	\$1,500,000
<b>Aqueduct Improvements</b>					
21 MSN B2-Utility Agreement Costs	\$24,000	0%	\$0	0%	\$0
22 Upsize North Marin Aqueduct from 30" to 42" (2.6 miles)	\$12,500,000	50%	\$6,250,000	25%	\$4,687,500
<b>Other Pipeline Projects</b>					
23 Sync w/ City or County Paving	\$975,000	0%	\$0	0%	\$0
24 Replace Galvanized Steel Pipe (200 LF/yr)	\$250,000	0%	\$0	0%	\$0
25 Polybutylene (PB) Service Line Replacements	\$650,000	0%	\$0	0%	\$0
26 Replace Plastic Thin Walled Pipe (< 4-inch)	\$1,950,000	0%	\$0	0%	\$0
27 Other Main Replacements (60+ years old)	\$2,600,000	0%	\$0	0%	\$0
28	<b>Subtotal</b>		<b>\$48,267,000</b>		<b>\$26,788,000</b>
					<b>\$15,506,500</b>
<b>2. STORAGE TANKS &amp; PUMP STATIONS</b>					
<b>Tank Rehabilitation / Replacement</b>					
29 Fire Flow Backfeed Valve - Nunes Tank	\$200,000	0%	\$0	0%	\$0
30 Recoating - Garner Tank	\$170,000	0%	\$0	0%	\$0
31 Seismic Upgrade / Coating - Lynwood Tanks (x2)	\$2,000,000	0%	\$0	0%	\$0
32 Remove Tank - Woodland Heights Tank	\$100,000	0%	\$0	0%	\$0
33 Remove Tank - Old Ranch Rd. Tank (No. 1)	\$100,000	0%	\$0	0%	\$0
34 Remove Tank - Loma Verde Tank	\$100,000	0%	\$0	0%	\$0
35 New Property Site Acquisition - Half Moon Tank	\$200,000	0%	\$0	0%	\$0
36 Storage Improvements - Black Point Zone (New Tank)	\$2,000,000	100%	\$2,000,000	50%	\$1,000,000
37 Storage Improvements - Air Base Zone (New Tank)	\$2,000,000	100%	\$2,000,000	50%	\$1,000,000
<b>Pump Station Rehabilitation / Replacement</b>					
38 Lynwood PS Replacement*	\$2,740,000	35%	\$959,000	0%	\$959,000
39 Crest PS Construction (Reloc. School Rd. PS)	\$1,010,000	35%	\$353,500	0%	\$353,500
40 Davies PS Upgrade	\$250,000	0%	\$0	0%	\$0
<b>Hydropneumatic Systems</b>					
41 Hydropneumatic upgrades, Phase 1 (Bahia)	\$800,000	0%	\$0	0%	\$0
42 Hydropneumatic upgrades, Phase 2 (Hayden)	\$800,000	0%	\$0	0%	\$0
43 Hydropneumatic upgrades, Phase 3 (Eagle)	\$800,000	0%	\$0	0%	\$0
<b>Other Tank &amp; Pump Station Improvements</b>					
44 Other Tank & PS Improvements	\$975,000	0%	\$0	0%	\$0
45 Other Tank Recoating	\$2,040,000	0%	\$0	0%	\$0
46 Other Tank Replacement	\$500,000	0%	\$0	0%	\$0
47 Other Tank Seismic Upgrade	\$2,500,000				\$0
48	<b>Subtotal</b>		<b>\$19,285,000</b>		<b>\$5,312,500</b>
					<b>\$3,312,500</b>



## APPENDIX C

### Novato Water and Recycled Water Capital Spending (2 of 2)

	Spending 2022 - 2035	Capacity Related	Capacity Costs	Fire Protection Related	Growth- Related Costs
<b>3. STAFFORD IMPROVEMENTS</b>					
<b>Stafford Treatment Plant (STP)</b>					
49 Replace Sludge Line to Center Rd. (4" - 4,400LF)	\$450,000	0%	\$0	0%	\$0
50 Other Treatment Plant Improvements	\$700,000	0%	\$0	0%	\$0
51 STP Efficiency Improvements	\$75,000	0%	\$0	0%	\$0
52 Water Supply Enhancement - STP Modifications	\$400,000	0%	\$0	0%	\$0
<b>Stafford Dam / Watershed</b>					
53 Dam Concrete Apron Repair	\$750,000	0%	\$0	0%	\$0
54 Leveroni Creek Embankment Repair	\$175,000	0%	\$0	0%	\$0
55 Raw Water Intake Modifications	\$2,700,000	0%	\$0	0%	\$0
56 Water Supply Enhancement - Dam	\$1,550,000	100%	\$1,550,000	0%	\$1,550,000
57 <b>Subtotal</b>	<b>\$6,800,000</b>		<b>\$1,550,000</b>		<b>\$1,550,000</b>
<b>4. MISCELLANEOUS IMPROVEMENTS (NOVATO)</b>					
<b>District Offices</b>					
58 NMWD Headquarters Upgrade	\$15,000,000	0%	\$0	0%	\$0
59 Construction Building Upgrade	\$800,000	0%	\$0	0%	\$0
60 Program Assessment for Yard Site Improvements	\$875,000	0%	\$0	0%	\$0
61 Repave Parking Lot	\$64,000	0%	\$0	0%	\$0
<b>System Pressure / Valving</b>					
62 San Marin Aqueduct Valve Pit (STP to Zone 2)	\$1,250,000	50%	\$625,000	50%	\$312,500
63 Pressure Reducing Station - Fairway Dr. & Capilano Dr.	\$500,000	100%	\$500,000	50%	\$250,000
64 Pressure Reducing Station - Harbor Dr.	\$500,000	100%	\$500,000	50%	\$250,000
65 Pressure Regulating Station - Black Pt.	\$500,000	100%	\$500,000	50%	\$250,000
66 Pressure Reducing Station - Park Crest	\$500,000	100%	\$500,000	50%	\$250,000
67 Pressure Reducing Station - Feliz & Ferris Dr.	\$500,000	100%	\$500,000	50%	\$250,000
68 Pressure Reducing Station - Arthur & Washington	\$500,000	100%	\$500,000	50%	\$250,000
<b>Other Miscellaneous Improvements</b>					
69 Backflow Protection - DCDA Repair / Replace (Annual)	\$1,300,000	0%	\$0	0%	\$0
70 Cathodic Protection - Anode Installation (Annual)	\$130,000	0%	\$0	0%	\$0
71 Other System Improvements	\$2,600,000	25%	\$650,000	50%	\$325,000
72 <b>Subtotal</b>	<b>\$25,019,000</b>		<b>\$4,275,000</b>		<b>\$2,137,500</b>
<b>5. Sonoma County Water Agency Projects</b>					
78 SCWA Capacity Improvements (NMWD's Share)	\$37,667,930	100%	\$37,667,930	0%	\$37,667,930
79 <b>Subtotal</b>	<b>\$37,667,930</b>		<b>\$37,667,930</b>		<b>\$37,667,930</b>
<b>5. RECYCLED WATER SYSTEM (NOVATO)</b>					
80 Replace CI in Atherton Ave. (1,320 LF)	\$350,000	0%	\$0	0%	\$0
81 Leak Repair - Reservoir Hill Tank	\$100,000	0%	\$0	0%	\$0
82 Other Recycled Water Improvements	\$2,300,000	0%	\$0	0%	\$0
83 <b>Subtotal</b>	<b>\$2,750,000</b>		<b>\$0</b>		<b>\$0</b>
84 <b>Total Cost for Novato and RW System (2022 - 2035)</b>	<b>\$139,788,930</b>		<b>\$75,593,430</b>		<b>\$60,174,430</b>

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
West Marin Service Area**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
001566	100,000 Gal Redwood Tank-WM	10/22/2007	\$399,707	50	35	\$629,928	\$440,900
000777	12575 SIR FRANCIS DRAKE BLVD	2/1/1993	\$8,070	50	21	\$19,449	\$8,200
000349	12700 State Rt 1-Doughty	4/1/2002	\$4,520	50	30	\$8,680	\$5,200
000789	15 SUNNYSIDE DR HYDRANT/1	6/1/1995	\$6,517	50	23	\$14,955	\$6,900
000146	25 BUCK PT RD (P.R.E.)	11/1/1992	\$540	1	0	\$1,360	\$300
000846	2nd Large Filter	7/1/1998	\$73,187	20	0	\$155,220	\$38,800
000663	2ND PUMP STATION CONTROLS-OL	7/1/1993	\$784	1	0	\$1,889	\$500
000527	40 Fox Drive Fire Hydrant	6/1/1998	\$13,365	50	26	\$28,346	\$14,700
001546	75 LAUREL ST-MINOR RESIDENCE	9/20/2007	\$28,664	50	35	\$45,175	\$31,600
000442	ACCOUSTIC BARRIERS-INVERNSS PS	6/1/1994	\$182	1	0	\$422	\$100
000494	ACCOUSTIC BARRIERS-INVERNSS PS	6/1/1994	\$332	11	0	\$771	\$200
000670	ACCOUSTIC BARRIERS-INVERNSS PS	6/1/1994	\$1,342	25	0	\$3,115	\$800
000474	ADDITIONAL SOURCE WELL	9/1/1988	\$468	1	0	\$1,300	\$300
000558	ADDITIONAL SOURCE WELL	9/1/1988	\$935	1	0	\$2,598	\$600
000581	ADDITIONAL SOURCE WELL	9/1/1988	\$3,793	40	6	\$10,538	\$2,600
000587	ANCHOR 2 REDWOOD TANKS-PRE	6/1/1992	\$1,057	50	20	\$2,662	\$1,100
000575	ANNEX 8 TO PR-2,ANNEX 7 TO PR3	9/1/1994	\$1,224	50	22	\$2,841	\$1,200
000338	Annex to Imp Dist-12700 Sir Francis Dr	6/1/1998	\$2,966	50	26	\$6,290	\$3,300
000497	ANNEXATION #5/IMP DIST #PRE-1	1/1/1987	\$986	1	0	\$2,811	\$700
000671	ANNEXATION #6 TO I.D. PRE 1	7/1/1991	\$700	1	0	\$1,817	\$500
000567	ANNEXATION #7 TO I.D. #PRE-1	4/1/1992	\$923	1	0	\$2,325	\$600
001569	BAR-OR Subdivision	11/26/2007	\$17,744	50	35	\$27,964	\$19,600
000334	Bean Land Division	6/1/2002	\$3,977	50	30	\$7,638	\$4,600
000702	BEAR VALLEY DIVISION OF LAND	1/1/1989	\$12,004	50	17	\$32,658	\$11,100
000120	BEAR VALLEY PS UPGRADE	9/1/2004	\$88,027	25	7	\$155,337	\$43,500
000437	BEAR VALLEY ROAD ANNEXATION	1/1/1987	\$1,910	50	15	\$5,443	\$1,600
000507	BEAR VALLEY SPARE PUMP	6/1/1986	\$933	1	0	\$2,727	\$700
000696	BEAR VALLEY/SILVER FIRE PROTECTION MC	9/1/1997	\$34,100	50	25	\$73,489	\$36,700
000465	Blue Slide Art Tile	4/1/2002	\$13,015	50	30	\$24,993	\$15,000
000490	CHLORINATOR IMPROVEMENTS	6/1/1989	\$284	1	0	\$773	\$200
000512	CHLORINATOR IMPROVEMENTS	6/1/1989	\$2,306	20	0	\$6,274	\$1,600
000554	CHLORINATOR IMPROVEMENTS	6/1/1989	\$569	1	0	\$1,548	\$400
000584	COAST GUARD PUMP REWIRING	9/1/1988	\$1,196	25	0	\$3,323	\$800
000676	COAST GUARD PUMP REWIRING	9/1/1988	\$9,700	25	0	\$26,950	\$6,700
000680	COAST GUARD PUMP REWIRING	9/1/1988	\$2,392	25	0	\$6,646	\$1,700
001831	County PB Repl (7 Svcs, 1 Street)	6/30/2014	\$12,332	50	42	\$15,789	\$13,300
000219	CYPRESS AVE LAND DIV	6/1/1985	\$1,388	50	13	\$4,154	\$1,100
000697	CYPRESS AVE LAND DIVISION	1/1/1987	\$7,780	50	15	\$22,170	\$6,700
000051	DANCE PALACE ADDITIONS	6/1/1990	\$8,553	50	18	\$22,694	\$8,200
000468	DCV ASSEMBLIES - FY 83/84	6/1/1984	\$238	1	0	\$720	\$200
000486	DCV ASSEMBLIES FY 85/86	6/1/1986	\$689	1	0	\$2,015	\$500
000528	DCV ASSEMBLIES FY 85/86	6/1/1986	\$1,339	50	14	\$3,913	\$1,100
000456	DCV FY 88/89	6/1/1989	\$1,104	50	17	\$3,003	\$1,000
000580	DICK LAND DIVISION	3/1/2006	\$49,739	50	34	\$80,596	\$54,800
001084	DISTRIBUTION SYSTEM	2/1/1975	\$167,688	50	3	\$951,813	\$238,000
001287	DISTRIBUTION SYSTEM	5/1/1981	\$715,533	50	9	\$2,541,417	\$635,400
001322	DISTRIBUTION SYSTEM	10/1/1979	\$1,172,116	50	7	\$4,900,619	\$1,225,200
000265	DOUBLE CHECK VALVES - 84/85	6/1/1985	\$351	5	0	\$1,051	\$300
000384	Drakes View Hydrant/Wtr Svc	4/1/2002	\$5,718	50	30	\$10,981	\$6,600
000818	DRUID'S HALL MULTI-FAMILY CONV	5/1/1995	\$8,194	50	23	\$18,804	\$8,600
001869	Emergency Generator Connections-WM	6/30/2015	\$20,958	50	43	\$26,233	\$22,600
000496	FLOW METER,PUMP STATION #2	6/1/1986	\$1,534	25	0	\$4,483	\$1,100
000720	Fox Drive Fire Loop	6/1/1997	\$25,819	50	25	\$55,642	\$27,800
000930	FOX DRIVE LAND DIVISION	3/1/1994	\$20,770	50	22	\$48,222	\$21,200
000386	Fox Drive Water Service	5/1/2001	\$5,282	50	29	\$10,470	\$6,100
001876	Gallagher Well Auxiliary Stream Guage	6/30/2015	\$76,868	50	43	\$96,215	\$82,700
000912	GALLAGHER WELL DESIGN/DEVELOP	6/1/1994	\$9,668	40	12	\$22,446	\$6,700
000956	GALLAGHER WELL DESIGN/DEVELOP	6/1/1994	\$17,659	40	12	\$40,999	\$12,300
001039	GALLAGHER WELL DESIGN/DEVELOP	6/1/1994	\$71,327	40	12	\$165,598	\$49,700
001965	Gallagher Well Motor Operated Valve	6/30/2018	\$13,943	50	46	\$15,826	\$14,600
001878	Gallagher Well Pipeline	6/30/2015	\$1,257,553	50	43	\$1,574,073	\$1,353,700
001877	Gallagher Well Pipeline Design	6/30/2015	\$107,687	50	43	\$134,791	\$115,900
001478	GALLAGHER WELL SITE	1/1/1988	\$0	5	0	\$0	\$0
002030	Green Sand Filter Media Repl	6/30/2020	\$46,469	10	8	\$50,886	\$40,700
001734	Heidrun Meadery	9/11/2012	\$37,483	50	40	\$50,560	\$40,400
000353	INSTALL 2ND PUMP-OLEMA P.S.	6/1/1990	\$347	1	0	\$920	\$200
000420	INSTALL 2ND PUMP-OLEMA P.S.	6/1/1990	\$174	1	0	\$462	\$100
000623	INSTALL 2ND PUMP-OLEMA P.S.	6/1/1990	\$1,410	25	0	\$3,741	\$900
000390	INSTALL 2ND PUMP-PS#1	7/1/1996	\$3,259	25	0	\$7,280	\$1,800
000085	INSTALL 3 STANDBY BOOSTER PUMPS	9/1/2004	\$159,990	25	7	\$282,328	\$79,100
001598	Inverness Park #2 Tank Seismic Upgrades	5/31/2008	\$70,605	50	36	\$106,676	\$76,800

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
West Marin Service Area**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
001399	INVERNESS PK P.S. TANK CONTRLS	6/1/1994	\$6,452	7	0	\$14,978	\$3,700
001215	INVERNESS PK P.S. TANK CONTROL	6/1/1994	\$874	7	0	\$2,030	\$500
001270	INVERNESS PK P.S. TANK CONTROL	6/1/1994	\$1,597	7	0	\$3,708	\$900
000091	INVERNESS PUD INTERTIE	1/1/1985	\$17,027	50	13	\$50,962	\$13,300
001882	Koch Single Family Home	11/18/2015	\$28,669	50	43	\$35,885	\$30,900
000559	KYLESWOOD PL MAIN EXTENSION	3/1/2005	\$25,362	50	33	\$42,766	\$28,200
001467	LAND & LAND RIGHTS	1/1/1948	\$18,312	5	0	\$498,732	\$124,700
001468	LAND & LAND RIGHTS	1/1/1948	\$887	5	0	\$24,161	\$6,000
001469	LAND & LAND RIGHTS	1/1/1948	\$16,212	5	0	\$441,542	\$110,400
000096	LAUREL AVENUE EXTENSION	1/1/1985	\$17,427	50	13	\$52,160	\$13,600
000393	Laurel Street Extension	12/1/2001	\$14,364	50	29	\$28,473	\$16,500
000089	LOS REYES SUBDIVISION	6/1/1985	\$17,875	50	13	\$53,499	\$13,900
000687	LOW RANGE TURBIDIMETER	6/1/1991	\$1,608	40	9	\$4,177	\$1,000
000207	MANANA WAY HYDRANT/WTR SVC	11/1/2004	\$24,833	50	32	\$43,823	\$28,000
000257	MESA RD APARTMENTS	1/1/2006	\$7,755	50	34	\$12,567	\$8,500
000541	MESA RD LAND DIVISION	1/1/1986	\$2,013	50	14	\$5,885	\$1,600
000695	MESA ROAD DIVISION OF LAND	9/1/1987	\$9,098	50	15	\$25,926	\$7,800
000783	MESA ROAD LAND DIVISION	6/1/1995	\$6,298	50	23	\$14,454	\$6,600
000511	MOD SOURCE PUMP FACILITIES	3/1/1987	\$498	1	0	\$1,419	\$400
000606	MOD SOURCE PUMP FACILITIES	3/1/1987	\$997	1	0	\$2,841	\$700
000613	MOD. SOURCE PUMPING FACILITIES	3/1/1987	\$4,043	25	0	\$11,521	\$2,900
000341	MOTEL INVERNESS FIRE HYDRANT	1/1/2000	\$5,281	50	28	\$10,659	\$6,000
000588	NATIONAL PARK SVC RESIDENCE	2/1/1993	\$3,352	50	21	\$8,078	\$3,400
000419	NEW SERVICES - FY 83/84	6/1/1984	\$1,054	50	12	\$3,193	\$800
000603	NEW SERVICES - FY 83/84	6/1/1984	\$2,511	50	12	\$7,603	\$1,900
000617	NEW SERVICES - FY 83/84	6/1/1984	\$3,915	50	12	\$11,855	\$3,000
000601	NEW SERVICES & DCV FY 86/87	6/1/1987	\$3,169	50	15	\$9,032	\$2,700
000578	NEW SERVICES & DCV FY 88/89	6/1/1989	\$4,824	50	17	\$13,123	\$4,500
000492	NEW SERVICES FY 85/86	6/1/1986	\$2,423	50	14	\$7,083	\$2,000
000677	NEW SERVICES FY 86/87	6/1/1987	\$6,393	50	15	\$18,216	\$5,500
000626	NEW SERVICES FY 87/88	6/1/1988	\$5,917	50	16	\$16,441	\$5,300
000524	NEW SERVICES FY 89/90	6/1/1990	\$3,570	50	18	\$9,473	\$3,400
000593	NEW SERVICES FY 89/90	6/1/1990	\$4,668	50	18	\$12,385	\$4,500
000454	NEW SERVICES FY87/88	6/1/1988	\$1,739	50	16	\$4,833	\$1,500
000701	NEW SERVICES FYE 6/91	6/1/1991	\$2,962	50	19	\$7,691	\$2,900
000188	NEW SERVICES, FY 84/85	6/1/1985	\$2,626	50	13	\$7,859	\$2,000
000230	NEW SERVICES, FY 84/85	6/1/1985	\$1,908	50	13	\$5,710	\$1,500
000582	NEW SERVICES/DCV FY 88/89	6/1/1989	\$4,798	50	17	\$13,054	\$4,400
001035	NORTH MARIN HEALTH/HUMAN SVCS	2/1/1993	\$11,830	50	21	\$28,509	\$12,000
001873	Olema PS Flood Protection & RTU Upgrade	6/30/2015	\$39,262	50	43	\$49,144	\$42,300
002032	Olema PS Pump Replacement	6/30/2020	\$7,270	25	23	\$7,961	\$7,300
000837	OLEMA PUMP CONTROLS AUTOMATION	6/1/1994	\$5,000	25	0	\$11,608	\$2,900
000175	OLEMA TANK CEQA CONST	8/1/2006	\$561,782	50	34	\$910,303	\$619,000
001804	in Sync w/County Paving-Balboa/Portola/Mes	1/30/2014	\$59,215	50	42	\$75,814	\$63,700
002029	PB Repl-Drakes View Drive	6/30/2020	\$68,078	50	48	\$74,549	\$71,600
002028	PB Repl-State Route One	6/30/2020	\$14,199	50	48	\$15,549	\$14,900
001733	Perry's Deli Fire Service	9/10/2012	\$28,196	50	40	\$38,032	\$30,400
000840	POINT PEYES LODGE	3/1/1988	\$3,151	50	16	\$8,755	\$2,800
000343	Point Reyes Livery Stable	2/1/2000	\$11,870	50	28	\$23,957	\$13,400
000826	POTTS RESIDENCE	5/1/1994	\$8,662	50	22	\$20,111	\$8,800
002072	PR Repl-SR 1 Pt Reyes-Caltrans	6/30/2021	\$115,432	50	49	\$119,448	\$117,100
001903	PR Tank #2 & 3 Seismic Piping Upgrade	6/30/2016	\$85,876	50	44	\$104,289	\$91,800
001800	PR Well #3 Replacement (aka Well #4)	9/1/2013	\$262,968	40	31	\$345,850	\$268,000
000236	PRE CHLORINATING FACILITIES	4/1/1985	\$2,406	50	13	\$7,201	\$1,900
000258	PRE CHLORINATING FACILITIES	4/1/1985	\$297	1	0	\$889	\$200
000262	PRE CHLORINATING FACILITY(CWM)	4/1/1985	\$593	1	0	\$1,775	\$400
000744	PRE PS Add RTU PANEL	7/1/2002	\$13,818	10	0	\$26,537	\$6,600
000005	PRE TANK #1 (25,000 gal)	4/1/1997	\$21,550	50	25	\$46,443	\$23,200
000006	PRE TANK #2 (25,000 gal)	4/1/1997	\$21,550	50	25	\$46,443	\$23,200
001685	PRE Tank #2 Retaining Wall Repair	5/20/2011	\$45,396	20	9	\$62,843	\$28,300
000002	PRE TANK #4B (50,000 gal)	4/1/1997	\$43,101	50	25	\$92,885	\$46,400
000270	PRE TANK INTERIOR LADDERS(CWM)	6/1/1986	\$18	10	0	\$53	\$0
000306	PRE TANK INTERIOR LADDERS(CWM)	6/1/1986	\$35	20	0	\$102	\$0
000855	PRE TANK INTERIOR LADDERS(CWM)	6/1/1986	\$143	1	0	\$418	\$100
000615	PRE WILDFIRE SVC UPGR #1	5/1/1998	\$20,447	50	26	\$43,365	\$22,500
000376	PRE Wildfire Svc Upgr #2	6/1/2000	\$7,396	50	28	\$14,928	\$8,400
001902	PRE#2 THM Reduction Measures	6/30/2016	\$10,316	50	44	\$12,528	\$11,000
000951	PRE-TANK AA LINING	6/1/1994	\$4,401	20	0	\$10,218	\$2,600
000369	WTP CONTROLS/BACKWASH MODIFICATION	7/1/1996	\$1,798	20	0	\$4,017	\$1,000
000435	WTP CONTROLS/BACKWASH MODIFICATION	7/1/1996	\$3,057	20	0	\$6,830	\$1,700
000635	WTP CONTROLS/BACKWASH MODIFICATION	7/1/1996	\$13,127	20	0	\$29,328	\$7,300

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
West Marin Service Area**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated Replacement Cost	RCNLD
001578	Pt Reyes Affordable Housing	2/22/2008	\$495,932	50	36	\$749,301	\$539,500
000252	PT REYES FIRE STATION	6/1/1985	\$1,547	50	13	\$4,631	\$1,200
000609	PT REYES MASTER METER	7/1/2006	\$33,294	25	9	\$53,950	\$19,400
000327	PT REYES SINGLE SVC 97/98	10/1/1998	\$1,452	50	26	\$3,080	\$1,600
000863	PT REYES TANK RD EXTENSION	6/1/1992	\$10,625	50	20	\$26,760	\$10,700
000480	PT REYES TP FLOW CONTROL	6/1/1989	\$2,740	20	0	\$7,454	\$1,900
000531	PT REYES TP FLOW CONTROL	6/1/1989	\$338	1	0	\$920	\$200
000586	PT REYES TP FLOW CONTROL	6/1/1989	\$676	1	0	\$1,839	\$500
000576	REBUILD PRE TANK #3	9/1/2003	\$91,759	50	31	\$172,107	\$106,700
000899	REDWOOD TANK #3 LINER	7/1/1993	\$4,090	20	0	\$9,858	\$2,500
000718	REDWOOD TANK LINER-100,000 GAL	7/1/1993	\$1,051	20	0	\$2,533	\$600
000782	REDWOOD TANK LINER-100,000 GAL	7/1/1993	\$1,646	20	0	\$3,967	\$1,000
000953	REDWOOD TANK LINER-100,000 GAL	7/1/1993	\$8,730	50	21	\$21,039	\$8,800
001935	Repair Retaining Wall @ IP Tank #2	6/30/2017	\$19,274	20	15	\$22,539	\$16,900
001649	30,000 INVERNESS PK BOLTED STEEL T	6/30/2009	\$164,262	50	37	\$240,650	\$178,100
000926	REPL 500'-2	7/1/1993	\$19,905	50	21	\$47,969	\$20,100
000302	REPL CHLORINE ANALYZR/RECORDER	9/1/1995	\$310	1	0	\$711	\$200
000310	REPL CHLORINE ANALYZR/RECORDER	9/1/1995	\$564	1	0	\$1,294	\$300
000427	REPL CHLORINE ANALYZR/RECORDER	9/1/1995	\$2,273	20	0	\$5,215	\$1,300
002118	Replace PRE Tank 4A	6/30/2022	\$1,463,026	50	50	\$1,418,375	\$1,418,400
000467	REPLACE WELL PUMP	6/1/1985	\$311	1	0	\$931	\$200
000551	REPLACE WELL PUMP	6/1/1985	\$623	1	0	\$1,865	\$500
000590	REPLACE WELL PUMP (CWM)	6/1/1985	\$2,526	25	0	\$7,560	\$1,900
001719	Ritchey Residence	11/28/2011	\$23,403	50	39	\$32,397	\$25,300
000579	ROUNDSTONE FARM SUBDIVISION	3/1/1987	\$2,277	50	15	\$6,487	\$1,900
000459	Salinity Monitoring Instrumentation	7/1/1998	\$2,326	10	0	\$4,934	\$1,200
001663	Sargent Single Family Dwelling	11/19/2009	\$106,283	50	37	\$155,708	\$115,200
002114	Silver Hills Culvert Repl	6/30/2022	\$44,833	50	50	\$43,465	\$43,500
000294	SILVER HILLS RD EXTENSION	1/1/1985	\$698	1	0	\$2,088	\$500
000378	SINGLE SVC INST 93/94-OLEMA	6/1/1994	\$144	1	0	\$333	\$100
000911	SINGLE SVC INST 93/94-PRE	6/1/1994	\$9,446	50	22	\$21,931	\$9,600
000835	SINGLE SVC INST-93/94 PT REYES	6/1/1994	\$4,913	50	22	\$11,406	\$5,000
000318	SIR FRANCIS DRAKE 1" SVC	10/1/1998	\$1,123	50	26	\$2,382	\$1,200
000271	Sir Francis Drake Hydrant & Svc	2/1/2001	\$6,891	50	29	\$13,660	\$7,900
001040	SOURCE FACILITIES	3/1/1978	\$90,202	40	0	\$407,973	\$102,000
000289	SPARE PUMP,PRE PUMP STATION #2	6/1/1986	\$935	1	0	\$2,732	\$700
000249	ST RT 1 HYDRANT & SVC UPSIZE	11/1/2004	\$7,032	50	32	\$12,409	\$7,900
000092	STATE ROUTE 1 LAND DIVISION	6/1/1990	\$2,396	50	18	\$6,357	\$2,300
000961	STORAGE FACILITIES	11/1/1975	\$40,217	50	3	\$228,274	\$57,100
001031	STORAGE FACILITIES	2/1/1982	\$379,375	50	10	\$1,245,299	\$311,300
001995	STP-Relocate Production Meter	6/30/2019	\$20,039	10	7	\$22,302	\$15,600
000849	SUNNYSIDE DR EXTENSION	10/1/1991	\$12,467	50	19	\$32,375	\$12,300
000203	SUNSHINE CT MAIN EXT	11/1/2004	\$26,119	50	32	\$46,091	\$29,500
000564	TANK LEVEL TRANSMITTER(PT REY)	3/1/1993	\$897	1	0	\$2,162	\$500
000050	THE BARN PROJECT	10/1/1999	\$12,358	50	27	\$25,609	\$13,800
000705	TOMASINI CANYON RANCH #2	3/1/1987	\$8,232	50	15	\$23,459	\$7,000
000040	Tomasini Canyon Road L/D	11/1/1999	\$14,319	50	27	\$29,673	\$16,000
001820	TP Control Valve Upgrade	6/30/2014	\$6,104	50	42	\$7,815	\$6,600
000752	TP Hypochlorite Chlorination	7/1/2002	\$36,879	20	0	\$70,822	\$17,700
000348	TP OPERATION CONTROLS-PRS	7/1/1993	\$128	1	0	\$308	\$100
000439	TP OPERATION CONTROLS-PRS	7/1/1993	\$202	1	0	\$487	\$100
000641	TP OPERATION CONTROLS-PRS	7/1/1993	\$1,070	25	0	\$2,579	\$600
000999	TRANSMISSION LINES	5/1/1981	\$47,320	50	9	\$168,071	\$42,000
001024	TRANSMISSION LINES	5/1/1981	\$75,003	50	9	\$266,396	\$66,600
000012	TREATMENT PLANT	9/1/1979	\$153,572	40	0	\$642,083	\$160,500
000331	TREATMENT PLANT FLOW METER	6/1/1989	\$1,213	20	0	\$3,300	\$800
000500	TREATMENT PLANT ROCK-OLEMA	6/1/1992	\$364	1	0	\$916	\$200
000451	TREATMENT PLANT ROCK-PRE	6/1/1992	\$193	1	0	\$485	\$100
000683	TREATMENT PLANT ROCK-PRS	6/1/1992	\$1,583	40	10	\$3,988	\$1,000
001599	Upgr IP PS w/2 150gpm Pumps	5/31/2008	\$157,888	25	11	\$238,552	\$105,000
001085	UPGR PRS TP OP CONTROLS	6/1/1994	\$392	7	0	\$910	\$200
001175	UPGR PRS TP OP CONTROLS	6/1/1994	\$716	7	0	\$1,662	\$400
001340	UPGR PRS TP OPERATOR CONTROLS	6/1/1994	\$2,892	7	0	\$6,714	\$1,700
000172	UPGR TO 1	3/1/1992	\$1,425	50	20	\$3,589	\$1,400
000208	UPGR TO 1	9/1/1993	\$710	1	0	\$1,712	\$400
000561	UPGR TO 1	3/1/1994	\$948	1	0	\$2,201	\$600
000659	UPGR TO 1	3/1/1992	\$2,015	50	20	\$5,076	\$2,000
000158	UPGR/RELOC SVC-40 BLACKBERRY	4/1/1992	\$1,231	50	20	\$3,102	\$1,200
000568	UPGRADE SYS FLOW METER	7/1/1993	\$641	1	0	\$1,545	\$400
000634	UPGRADE SYS FLOW METER	7/1/1993	\$1,003	40	11	\$2,417	\$700
000844	UPGRADE SYSTEM FLOW METER	7/1/1993	\$5,319	20	0	\$12,817	\$3,200

**North Marin Water District  
Asset Listing  
As of July 31, 2022  
West Marin Service Area**

System #	Description	Acquisition Date	Acquired Value	Estimated Life	Remaining Life	Estimated	RCNLD
						Replacement Cost	
001904	Upsize 4" Pipe-Bear Valley Tanks	6/30/2016	\$141,986	50	44	\$172,430	\$151,700
000205	Vallejo Avenue Extension	10/1/2006	\$127,038	50	34	\$205,851	\$140,000
000563	Vallejo Avenue Extension-Inverness Pk	3/1/1998	\$11,841	50	26	\$25,112	\$13,100
000311	VIENTO WAY LAND DIVISION	4/1/1985	\$888	1	0	\$2,659	\$700
001498	Water Right (Giacomini)	7/1/1998	\$60,112	5	0	\$127,490	\$31,900
001499	Water Right (Giacomini)	7/1/1998	\$7,888	5	0	\$16,729	\$4,200
001901	Well #2 Rehab	6/30/2016	\$59,183	50	44	\$71,873	\$63,200
000900	WEST MARIN SELF HELP HOUSING	5/1/1988	\$13,044	50	16	\$36,242	\$11,600
000801	WEST MARIN SENIOR HOUSING	1/1/1986	\$18,442	50	14	\$53,911	\$15,100
000673	WM WATER SYSTEM ALARM-OLEMA	6/1/1992	\$1,472	40	10	\$3,708	\$900
000616	WM WATER SYSTEM ALARM-PRE	6/1/1992	\$779	1	0	\$1,963	\$500
000919	WM WATER SYSTEM ALARM-PRS	6/1/1992	\$8,659	20	0	\$21,809	\$5,500
002031	WM-Brominated TTHM Reduction	6/30/2020	\$67,738	10	8	\$74,177	\$59,300
001776	WM-TP RTU Upgrade	6/30/2013	\$24,432	20	11	\$32,132	\$17,700
001775	WM-Viento Way Upsizing	6/30/2013	\$20,722	50	41	\$27,253	\$22,300
<b>TOTALS:</b>			<b>\$10,822,453</b>			<b>\$23,879,263</b>	<b>\$10,956,000</b>

## APPENDIX E

### West Marin Water Capital Spending

	Spending 2022 - 2035	Capacity Related	Capacity Costs	Fire Protection Related	Growth- Related Costs
<b>WM Pipelines</b>					
1 Lagunitas Creek Bridge Pipe Replacement (Caltrans)	\$300,000	0%	\$0	0%	\$0
2 Replace 2-inch Galvanized Pipe - PRE	\$45,000	0%	\$0	0%	\$0
3 Olema Creek Bridge Pipe Replacement (County)	\$200,000	0%	\$0	0%	\$0
4 Raise Valves for Hwy 1 Paving	\$15,000	0%	\$0	0%	\$0
<b>WM Tanks &amp; Pump Stations</b>					
5 Tank Replacement - PRE #1 & #2	\$620,000	50%	\$310,000	50%	\$155,000
6 PS/Tank Replacement	\$450,000	50%	\$225,000	50%	\$112,500
<b>WM Wells</b>					
7 New Well - Gallagher Well No. 2	\$380,000	25%	\$95,000	0%	\$95,000
8 Rehab Well - Gallagher Well No. 1	\$50,000	25%	\$12,500	0%	\$12,500
9 Gallagher Well #3	\$850,000	75%	\$637,500	0%	\$637,500
<b>WM Treatment Plant</b>					
10 PR Treatment Plant Modifications	\$4,800,000	15%	\$720,000	0%	\$720,000
<b>WM Other Improvements</b>					
11 Sync w/ County Paving	\$480,000	0%	\$0	0%	\$0
12 Polybutylene (PB) Service Line Replacements	\$300,000	0%	\$0	0%	\$0
13 Gallagher Ranch Streambank Stabilization	\$20,000	0%	\$0	0%	\$0
14 Other Water System Improvements	\$2,500,000	25%	\$625,000	0%	\$625,000
15 <b>WEST MARIN SERVICE AREA TOTAL</b>	<b>\$11,010,000</b>		<b>\$2,625,000</b>		<b>\$2,357,500</b>

# 2022 Facility Reserve Charge Study

November 15, 2022



**HILDEBRAND**  
CONSULTING

# Facility Reserve Charge (FRC)

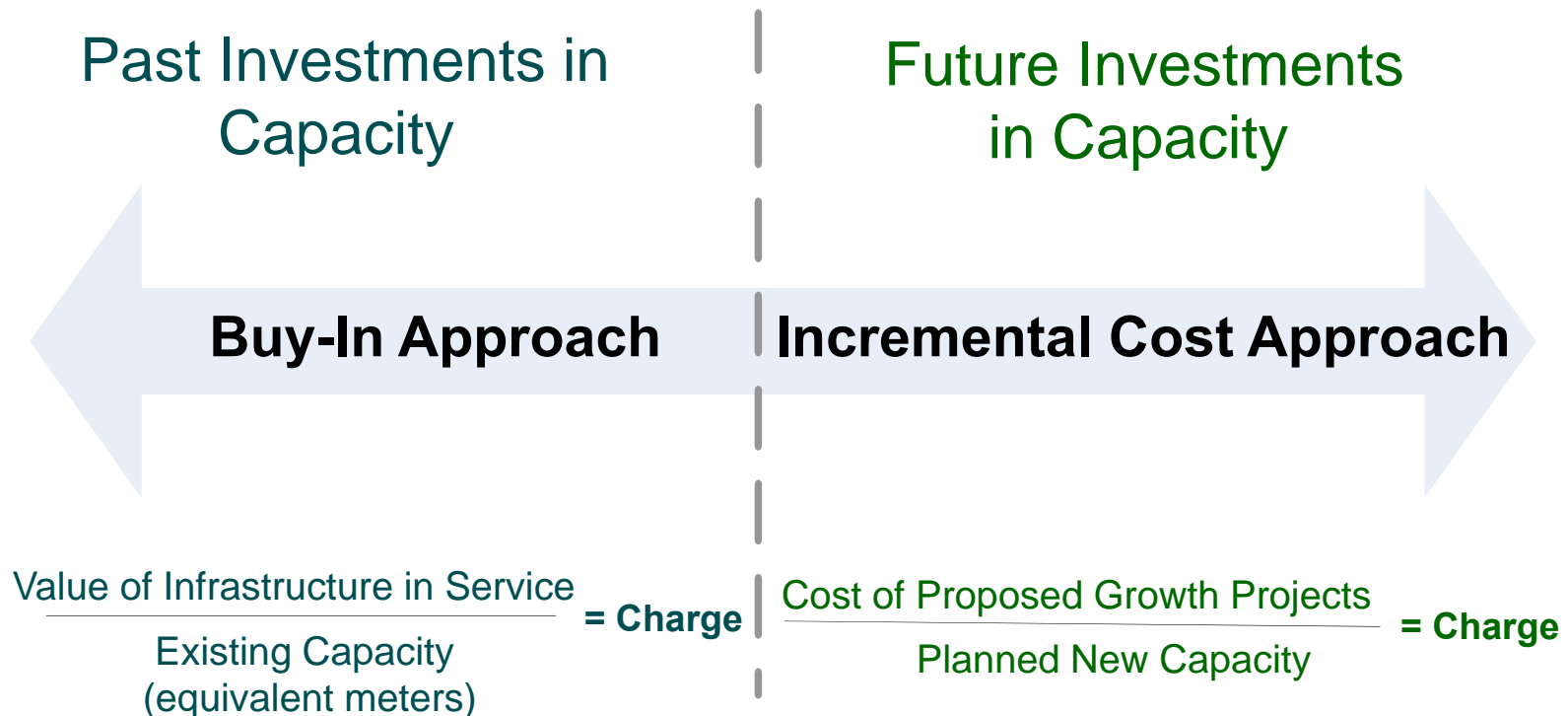
- Facility Reserve Charges (or “capacity charges” or “connection fees”) are the one-time fees charged to new development for capacity in the water system.

## *Legal Standard*

- Section 66013 of the Government Code states that capacity charges shall not exceed the ***estimated reasonable cost*** of providing the service for which the charges are imposed.



# Common FRC Approaches



# Methodology Comparison

## Buy-In Method

- Best applied in areas that are largely built out with infrastructure largely in place (i.e., capacity is available for new development)
- Incorporates cost of existing facilities, rather than relying on plans and estimates
- Buy-in fee is a reimbursement for past investments in system capacity, and can be used for any capital project
- Tracking FRC revenue is not necessary

## Incremental Method

- Best applied in areas that are growing and have limits to infrastructure capacity to serve new growth
- Relies on plans and estimates
- FRC revenue must be used on projects that are consistent with the basis of the rates (i.e., the cited capital projects that will expand the capacity of the system)
- Tracking and reporting the use of FRC revenue is required

# Current Rates

Both Novato and West Marin have FRCs that were last studied in 2008 and 2014, respectively.

Both FRCs are based on the Incremental Methodology, using the then-current capital spending projections and growth projections.

**Novato Service Area FRC** - \$28,600 per single family account\*

**West Marin Service Area FRC** - \$22,800 per single family account\*

\* Applying the FRC to other types of accounts to be discussed later in this presentation

# Recommended Methodology

This Study recommends the use of a **hybrid approach**.

This approach recognizes that while there exists some available capacity in the existing systems, future growth will largely need to be served by new capacity.

It is recommended that the Novato FRC and Recycled FRC continue to be identical since the impacts to system capacity are similar.

# Buy-In Methodology – Novato & Recycled Water

Replacement Cost Net Less Depreciation (RCNLD) of current assets <sup>1</sup> :	\$236,494,000
Less outstanding principal on long-term debt :	-\$45,036,000
Plus past interest costs :	\$8,804,000
Plus available Novato and Recycled Water Fund reserves <sup>2</sup> :	\$32,401,000
<b>Total Novato System Valuation:</b>	<b>\$232,663,000</b>

Divided by number of single family equivalents<sup>3</sup>: 22,304

<b>Buy-In Methodology FRC for Single Family Homes (detached):</b>	<b>\$10,430</b>
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<sup>1</sup> From District's fixed asset records for the fiscal year ended June 30, 2022. Estimated

<sup>2</sup> This is the sum of all reserves that may be used for capital or maintenance projects as of July 1, 2022.

<sup>3</sup> Based on 2022 summary of current customer accounts and assumes that single family homes use a 1" meter, using meter equivalency schedule from the most recent water rate study.

# Incremental Methodology – Novato & Recycled Water

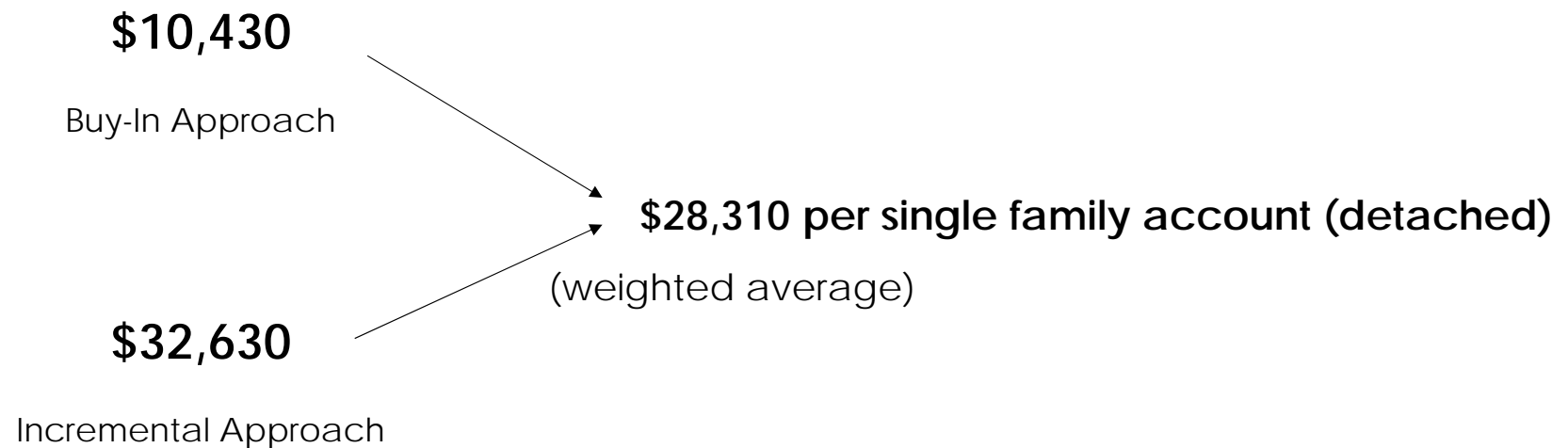
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Total Present Value Estimate of Growth-Related Capital Costs:	\$60,174,000
Planned new equivalent single family accounts <sup>1</sup> :	1,844
<b>Incremental Methodology FRC for Single Family (detached):</b>	<b>\$32,630</b>

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<sup>1</sup> Based on projected 8.3% population growth from 2025 to 2040 per the District's Urban Water Management Plan

# Hybrid Calculation – Novato & Recycled Water



# Buy-In Methodology - West Marin

RCNLD of current assets <sup>1</sup> :	\$10,956,000
Less outstanding principal on long-term debt :	-\$1,512,400
Plus past interest costs :	\$282,000
Plus existing West Marin Fund reserves <sup>2</sup> :	\$490,000
<b>Total Retail System Valuation:</b>	<b>\$10,215,600</b>
Divided by number of single family equivalents <sup>3</sup> :	864
<b>Buy-In Methodology FRC for Single Family Homes (detached):</b>	<b>\$11,820</b>

<sup>1</sup> From District's fixed asset records for the fiscal year ended June 30, 2022. Estimated

<sup>2</sup> This is the sum of all reserves that may be used for capital projects as of July 1, 2022.

<sup>3</sup> Based on 2022 summary of current customer accounts and assumes that single family homes use a 1" meter, using meter equivalency schedule from the most recent water rate study.

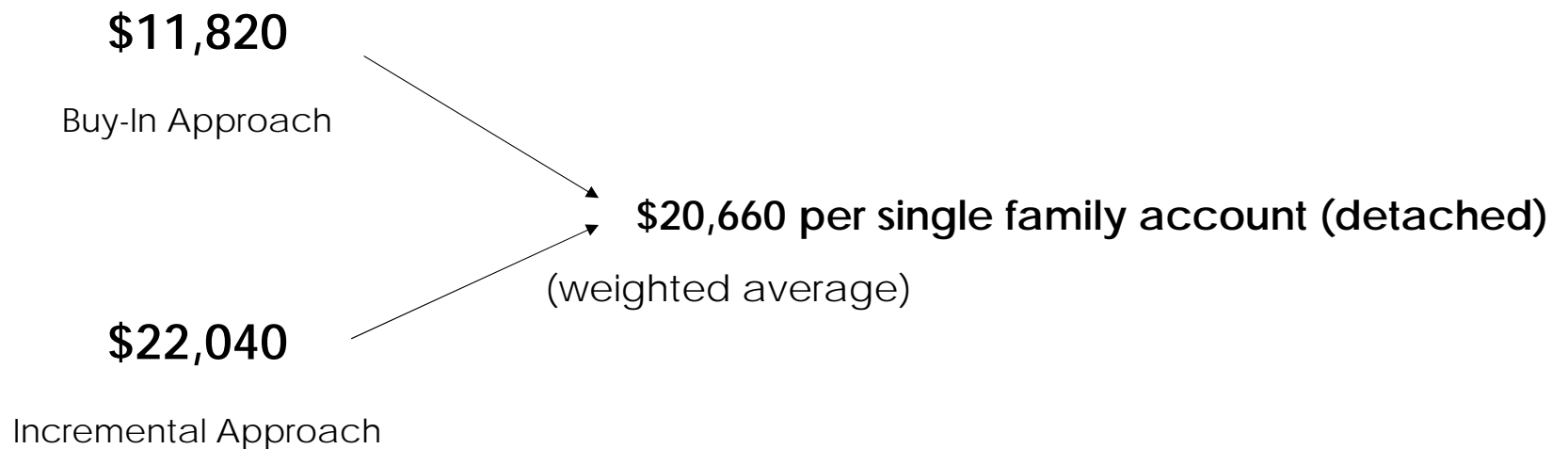


# Incremental Methodology - West Marin

Total Present Value Estimate of Growth-Related Capital Costs:	\$2,358,000
Planned new equivalent single family accounts <sup>1</sup> :	107
<b>Incremental Methodology FRC Single Family (detached):</b>	<b>\$22,040</b>

<sup>1</sup> Based on an assumed growth rate of 1 percent per year for 12 years.

# Hybrid Calculation – West Marin



# Preliminary FRC Schedule – Novato & Recycled Water

	Proposed FRC	Relative Water Usage <sup>1</sup>	Current Multiplier
Single family detached residences and duplexes (each d.u)	<b>\$28,310</b>	1.0	
Townhouses and condominiums (3 units or more) (each d.u)	<b>\$19,250</b>	0.68	0.60
Mobile home (each d.u.)	<b>\$11,040</b>	0.39	0.35
Apartment houses - 5 units or more, (each d.u.)	<b>\$13,870</b>	0.49	0.39
Accessory Dwelling Units (ADUs) on a parcel in undivided ownership	<b>\$7,640</b>	0.27	0.35
<del>d.u. with kitchen or kitchenette whose occupants receive regular meals from central kitchen/dining facility on site-</del>	<b>NA</b>	NA	0.27
<del>Dwelling units without kitchen facilities and landscape-</del>	<b>NA</b>	NA	0.21
<b>Non-residential</b> uses and master metered residential uses (per SFE d.u.)			
The District shall determine equivalent single family d.u.'s by its estimate of gallons per day of potential water use on the average day of the maximum month divided by 385.	<b>\$28,310</b>	NA	NA

<sup>1</sup> Relative average water usage during peak months

<sup>2</sup> The applicability of Facility Reserve Charges to ADUs is subject to state law.

# Preliminary FRC Schedule – West Marin

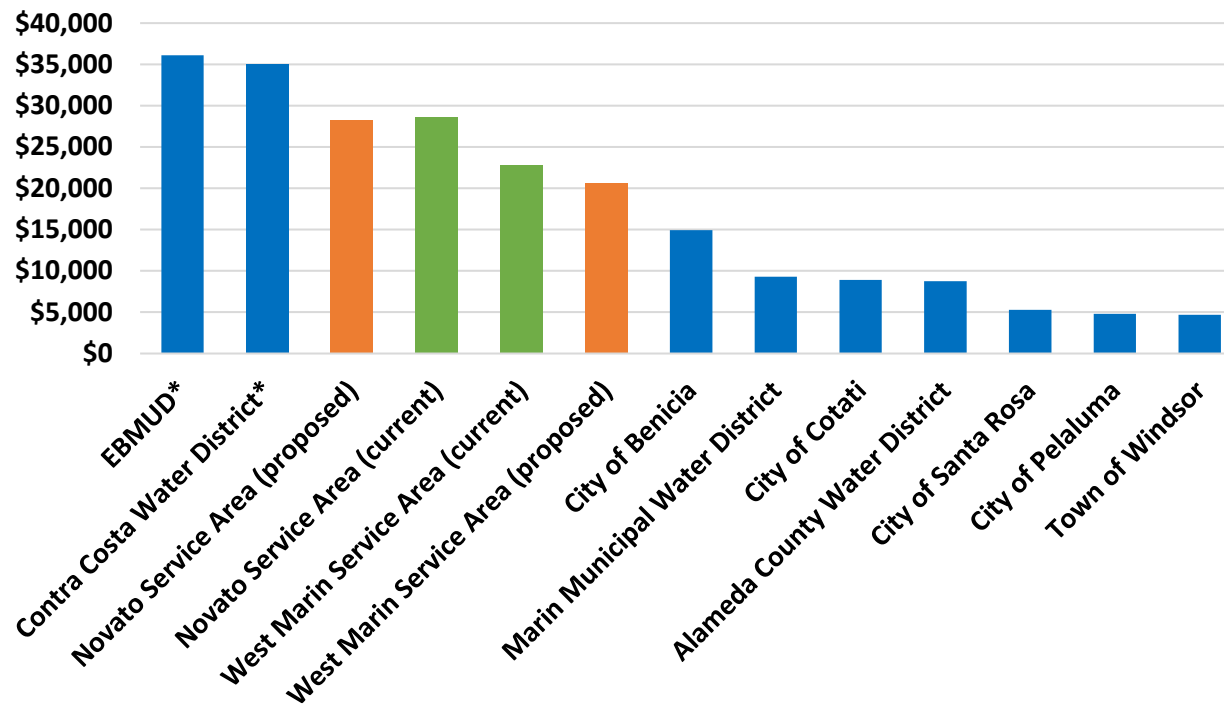
	Proposed FRC
Single family detached residences and duplexes (each d.u)	\$20,660
Townhouses and condominiums (3 units or more) (each d.u)	\$14,050
Mobile home (each d.u.)	\$8,060
Apartment houses - 5 units or more, (each d.u.)	\$10,120
Accessory Dwelling Units (ADUs) on a parcel in undivided ownership <sup>2</sup>	\$5,580
<del>d.u. with kitchen or kitchenette whose occupants receive regular meals from central kitchen/dining facility on site</del>	<del>TBD</del>
<del>Dwelling units without kitchen facilities and landscape</del>	<del>TBD</del>
<b>Non-residential</b> uses and master metered residential uses (per SFE d.u.)	
The District shall determine equivalent single family d.u.'s by its estimate of gallons per day of potential water use on the average day of the maximum month divided by 210.	\$20,660

<sup>1</sup> Relative average water usage during peak months

<sup>2</sup> The applicability of Facility Reserve Charges to ADUs is subject to state law.

# Survey of Regional Capacity Charges

for single family homes



\* Varies widely by service areas within districts

## Next Steps

- Receive comments and answer questions
- Present final recommendations for Reg. 1 update at the public hearing on Dec. 6

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MEMORANDUM

To: Board of Directors

November 15, 2022

From: Tony Williams, General Manager 

Subj: Revised District Secretary Job Description

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**RECOMMENDED ACTION:** Approval Revised District Secretary Job Description

**FINANCIAL IMPACT:** Unknown impact at this time

District management is proposing that the Board adopt the attached updated job description reflecting certain changes to the District Secretary position, as well as to change the job title from District Secretary to Executive Assistant/District Secretary to more accurately reflect the dual purpose of the position in providing executive support to both the General Manager and the Board of Directors. The new title retains, in part, the term "District Secretary" to conform with the title provided under the California Water Code.

In addition, staff is also proposing changing the position from its current hourly structure (non-exempt under the Fair Labor Standards Act ("FLSA")) to a salaried position (exempt under the FLSA). By way of background, in 2017, the position was converted to an hourly position. As part of being an hourly position, the District Secretary is entitled to overtime for any hours worked beyond an eight-hour work day or a 40-hour work week. However, in recognizing the need for the District Secretary to provide critical support at Board meetings, and the executive nature which may require the incumbent to occasionally extend their workday for critical tasks, staff recommends converting the position back to a salaried position, and therefore, it would not be subject to the overtime requirements described above. In consultation with the District's Labor Counsel, it is appropriate to classify this position as salaried (exempt) under the FLSA.

In terms of fiscal impact, there is no fiscal impact of converting the position to salaried. Further, staff anticipates it will result in salary savings from eliminating overtime payment.

As such, staff recommends that the Board: i) approve the changes to the job description (Attachment 1); ii) approve changing the job title to Executive Assistant/District Secretary; and, iii) classify the position as exempt (salaried) under the FLSA.

**RECOMMENDATION:**

Board approve revised Executive Assistant/District Secretary job description

**ATTACHMENTS:**

1. Executive Assistant/District Secretary Job Description



**North Marin Water District****EXECUTIVE ASSISTANT / DISTRICT SECRETARY**

*This class description is only intended to present a summary of the range of duties and responsibilities associated with the positions. Descriptions **may not include all** duties performed by individuals within the class. In addition, descriptions outline the minimum qualifications necessary for entry into the class and do not necessarily convey the qualifications of incumbents within the position.*

Reports to: General Manager

FLSA Status: Exempt

**DEFINITION**

Performs high level secretarial and clerical work for the General Manager, including public and media contacts and involving a high degree of accuracy and independent judgment. Is designated as the District's Records Manager and coordinates the District's Records Management Program. Serves as an officer of the District. Performs a variety of administrative support for all District departments; and performs other work as required.

**DISTINGUISHING CHARACTERISTICS**

The **Executive Assistant/District Secretary** is responsible directly to the Board of Directors for maintenance of all formal documents and records of the District and executes documents approved by the Board of Directors and performs all functions of this office as required by the applicable California Government, Water and Election Codes. Advises Board and staff on compliance with Brown Act meeting and noticing requirements. Is responsible for compliance with requirements of the California Fair Political Practices Commission.

**SUPERVISION RECEIVED**

Receives direction and supervision from the General Manager and his/her designees.

**ESSENTIAL DUTIES** (include but are not limited to the following)

From rough drafts, digital transcription or recording equipment, types a variety of material including correspondence, memoranda, reports, agreements, resolutions, regulations, policies and forms for the General Manager. Reproduces and distributes material as required. Responsible for maintaining current and future agendas. Oversees the preparation, reproducing, assembling and distribution of Board of Directors agenda materials. Attends Board Meetings as a required function of this position; records and digitally transcribes minutes for same; maintains Minutes and Resolution databases. Performs similar functions for Ad-hoc or Standing Committees of the Board as needed.

**OTHER DUTIES**

Receives telephone calls and visitors, make appointments and reservations for General Manager, researches and compiles information as required. Organizes and oversees special events (i.e., open houses, dedications). Receives incoming correspondence and makes appropriate departmental distribution. Composes correspondence. Sets up, maintains and manages administrative files and records. Monitors and coordinates legal procedures and documents required for elections, improvement to district formations and annexations. Operates and performs simple maintenance on office reproduction machines as required. May perform as General Manager's personal aide in communicating with public, the General Manager's associates, the media and in researching information. Has working knowledge of District history and does archival research as needed. Directs activities of and supervises the Administrative Assistant position.

Responds to questions and concerns from the general public over the telephone or via email; coordinates, tracks, and assists with preparation of formal responses to Public Records Act (PRA) requests; processes purchase orders initiated by others for management review; maintains files on contractor liability insurance and issues monthly insurance status reports, and serves as liaison

between contractors' insurance representatives and the District; serves as Administration Department coordinator for Record Retention program; coordinates production of District publications, such as Annual Reports; sorts and distributes mail; maintains and updates District website. Filters and responds to emails, including the District's general info email. Reviews and flags local media articles for General manager review. Posts agendas/minutes on website. Sets up and serves as coordinator for remote/virtual meetings. Process Oath of Affirmation for all new hires and annually for all employees of the District. Updates and maintains organizational charts, contact lists and other District materials. Responsible for placing and reconciling orders for District business cards and other office related purchases. Responsible for logging and assigning District facility keys.

**QUALIFICATIONS** (The following minimum qualifications are necessary for entry into the class)

Education/Experience

Any combination of education and experience equivalent to two years of college or business school and five years of increasingly responsible secretarial experience.

Knowledge/Skill/Ability

Thorough knowledge of modern secretarial practice, current workplace software and technology, office procedures and equipment; knowledge of business letter writing, correct grammar, spelling and punctuation; knowledge of and ability to establish and maintain effective filing systems; knowledge of applicable legal terminology and governmental procedures; ability to type at a rate of 80 or more net words per minute; experience operating a word processor and ability to transcribe from recordings; ability to meet and deal with the public politely and with tact, poise and effectiveness; ability to handle a variety of administrative detail without supervision; willingness to devote time beyond normal working hours when necessary to complete projects or accommodate the public meeting schedule of the District.

License/Certificate

Possession of or ability to obtain California Notary Public certification within one year after initial employment in this position.

Possession of a valid Class C California driver's license.

Residency

Residency within 10 miles of the District's Service Area within 24 months following employment is preferred for this position but is not mandatory

**WORKING CONDITIONS/PHYSICAL REQUIREMENTS**

Position requires working in a standard office environment and involves prolonged sitting, repetitive motion, walking, kneeling, squatting, stooping, turning, bending and upper body twisting in the performance of daily activities. The position also requires grasping, repetitive hand movement, and fine coordination in preparing statistical reports and data and using a computer keyboard. Additionally, the position requires near and far vision in reading statistical data and using the computer, and hearing is required when providing phone service. Incumbents may be required to lift files, papers and reports weighing up to 25 pounds.

**OTHER REQUIREMENTS**

Per California Government Code, Title 1, Division 4, Chapter 8, Section 3100, "all public employees are hereby declared to be disaster service workers subject to such disaster service activities as may be assigned to them by their superiors or by law."

Approved	ABW
Date	

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## MEMORANDUM

To: Board of Directors

November 15, 2022

From: Tony Williams, General Manager *TW*

Subj: Side Letter Agreement to the 2018-2023 NMWD/Employee Association Memorandum of Understanding Concerning Operations/Maintenance Superintendent and Construction/Maintenance Superintendent Classifications

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**RECOMMENDED ACTION:** Approval of Side Letter with Employee Association Concerning Operations/Maintenance Superintendent and Construction/Maintenance Superintendent Classifications

**FINANCIAL IMPACT:** None

The positions of Operations/Maintenance Superintendent and Construction/Maintenance Superintendent have historically been classified as members of the NMWD Employee Association (EA). Both of these positions are considered managers of their departments and duties include making hiring, disciplinary and firing decisions. Over the years, the management functions of these classifications have prompted the need to consider moving them out of the EA and into the Unrepresented Employees unit.

Based on recent discussions between District management and the EA, the parties have agreed to reallocate these positions to the Unrepresented Employees unit. Pursuant to the Meyers-Milias-Brown Act, which governs public sector labor relations, as the parties have mutually agreed to this change, the statutory requirements for unit modification are satisfied, subject to the Board's finding that these positions are appropriately classified under the Unrepresented Employees unit.

In terms of fiscal impact, there is no fiscal impact of reallocating the position to the Unrepresented Employee unit, as there are no changes to salaries for these classifications.

In light of the above consideration, the attached proposed side letter (Attachment 1) with the Employee Association will remove the Operations/Maintenance Superintendent and the Construction/Maintenance Superintendent from the Employee Association. This side letter has been signed by the Employee Association's elected Chairperson.

**RECOMMENDATION:**

Authorize the General Manager to execute a Side Letter with the NMWD Employee Association, titled, Classifications of Operations/Maintenance Superintendent and Construction/Maintenance Superintendent.

**ATTACHMENTS:**

1. Side Letter - Classifications of Operations/Maintenance Superintendent and Construction/Maintenance Superintendent.



**NMWD  
Employee  
Association**



ATTACHMENT 1

*2018 – 2023 MOU*

**Side  
Letter  
Agreement**

**SIDE LETTER AGREEMENT REGARDING THE  
CLASSIFICATIONS OF  
OPERATIONS/MAINTENANCE SUPERINTENDENT AND  
CONSTRUCTION/MAINTENANCE SUPERINTENDENT**

**DATE: November 15, 2022**

The North Marin Water District ("District") and the North Marin Water District Employee Association ("Employee Association") enter into this Side Letter Agreement and hereby agree to the following:

Effective the date of this side letter agreement, the classifications of Operations/Maintenance Superintendent and Construction/Maintenance Superintendent shall be removed from the Employee Association unit's representation, and shall be reallocated to the Unrepresented Employees unit. The Employee Association shall no longer represent these classifications going forward.

Unless otherwise stated, the provisions of this Side Letter Agreement supersede any inconsistent or conflicting provisions of the parties' Memorandum of Understanding, effective October 1, 2018 – September 30, 2023 ("MOU"). All other provisions of the parties' MOU shall otherwise remain in full force and effect.

In addition, the District and the Employee Association agree that all corresponding sections of the current MOU and Employee Handbook shall also be amended accordingly to be consistent with the above.

The parties expressly waive any claims with respect to the above with the Public Employment Relations Board (PERB), and further waive any requirements for unit modification petition procedures pursuant to PERB Regulation 32110.

**NMWD  
Employee  
Association**



2018 – 2023 MOU

**Side  
Letter  
Agreement**

This Side Letter Agreement shall only become binding and effective upon the District's Board of Directors' adoption of this Side Letter Agreement, and such changes will take effect as of the date of this side letter agreement and continuing on a prospective basis into perpetuity.

The parties further agree that this Side Letter Agreement shall be incorporated into the successor MOU without further meet-and-confer efforts, and it is the parties' intention that the terms of this Side Letter Agreement shall remain in force beyond the expiration of the 2018 – 2023 MOU.

The parties' signatures below signify that they have met and conferred in good faith in accordance with California Government Code Section 3500, *et seq.* Agreed to on 15th day of November 2022, by the parties' authorized representatives.

For the District

For the Employee Association

\_\_\_\_\_  
Tony Williams  
General Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
  
Jeff Corda  
Chairperson

11-10-2022  
\_\_\_\_\_  
Date

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## MEMORANDUM

To: Board of Directors

November 15, 2022

From: Tony Williams, General Manager *AW*

Subj: Management Leave Policy &amp; Side Letter Agreement to the 2018-2023 NMWD/Employee Association Memorandum of Understanding Concerning Management Leave

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**RECOMMENDED ACTION:** Approve Policy for Management Leave and Side Letter with Employee Association Concerning Management Leave

**FINANCIAL IMPACT:** None

In considering the nature of the District's management staff, District managers are expected to provide 24/7 support to the District's operations. Given that District management positions are exempt from the Fair Labor Standards Act (FLSA), they do not receive additional compensation (i.e. overtime pay) for any hours worked beyond an eight-hour work day or 40-hour work week. Currently, there are no mechanisms to acknowledge District managers for the additional time worked beyond a standard workday, on weekends, or to attend Board meetings and other community engagements.

In reviewing the overall terms and conditions of employment for these primarily Unrepresented staff, and at the recommendation of the District's Labor Counsel, it is recommended that the Board consider granting 80-hours of management leave for the following positions:

<i>Assistant General Manager/Chief Engineer</i>	<i>Auditor/Controller</i>
<i>Executive Assistant/District Secretary</i>	<i>HR/Safety Manager</i>
<i>Operations/Maintenance Superintendent<sup>1</sup></i>	<i>Construction/Maintenance Superintendent<sup>1</sup></i>
<i>Water Quality Supervisor<sup>2</sup></i>	

As part of this recommendation, staff also surveyed other special districts, including: Alameda County Water District, Central Marin Sanitation Agency, Central Contra Costa Sanitary

<sup>1</sup> The Operations/Maintenance Superintendent & Construction/Maintenance Superintendent are currently in the Employee Association ("EA") unit, but the EA is considering to exempt these positions from being a represented position, so these classifications are expected be reallocated to the Unrepresented Employees unit going forward. The Board will consider approval of a side letter to the EA MOU regarding the reclassifications as a separate item in this agenda.

<sup>2</sup> The Water Quality Supervisor is currently and EA-represented classification and will remain in the EA. However, given that the incumbent is expected to attend board meetings, has press interaction, and does not otherwise receive overtime, it is recommended that this position be eligible for management leave.



District, Central Valley Sanitary District, Contra Costa Water District, Dublin San Ramon Services District, Fairfield Suisun Sanitary District, Napa Sanitary District, Novato Sanitary District, Ross Valley Sanitary District, Sausalito-Marín Sanitary District, Solano Irrigation District, Union Sanitary District, West County Wastewater District, and West Valley Sanitary District. In summary, all 15 of these agencies provide some form of management leave for its managers, ranging from 40 to 175 hours, with the mean (average) being 84 hours. Accordingly, staff recommends setting the management leave for District management positions to 80 hours per calendar year, effective January 1, 2023, with the limitation that all management leave must be used by December 31 of the same year (the “use it or lose it” rule).

Based on consultation with the District’s Labor Counsel, providing 80-hours of management leave will be beneficial to the District because it will: i) eliminate any informal “comp time” arrangements that may occasionally arise due to extended work hours and commitments; ii) provide transparency to leaves and benefits for the District’s management positions; iii) enhance the District’s ability to recruit and retain management staff; iv) acknowledge managers for their contributions, especially for extended hours or other emergencies; v) enhance morale; and, vi) provide parity to other comparable agencies.

In terms of fiscal impact, there is no fiscal impact as salaries for managers are already budgeted in the FY 22/23 budget, and this will not result in any financial payouts. Additionally, as managers are expected to perform their managerial duties regardless of the number of hours worked pursuant to the FLSA, it is not anticipated that productivity will decline as a result.

As such, staff recommends that the Board: i) approve 80-hours of management leave per calendar year, effective January 1, 2023, with a “use it or lose it” rule which must be used by December 31 of the same year, to the above classifications. See Attachment 1, Management Leave Policy to be added to the Employee handbook upon approval, effective January 1, 2023. Attachment 2 is the proposed side letter agreement regarding management leave for the Water Quality Supervisor Classification which has been signed by the Employee Association’s elected Chairperson.

**RECOMMENDATION:**

Board approve Management Leave Policy and approve Side Letter Agreement to the 2018-2023 NMWD/Employee Association Memorandum of Understanding Concerning Management Leave.

**ATTACHMENTS:**

1. Draft Management Leave Policy
2. Side Letter Agreement Regarding Management Leave

**Management Leave**

Management Leave will be provided on January 1<sup>st</sup> of each calendar year. The below classifications will receive eighty (80) hours of Management Leave per calendar year. Management Leave taken shall be subject to management approval and must be used by December 31<sup>st</sup> of each calendar year. Management leave has no cash value upon separation of employment or retirement. For newly hired employees Management Leave will be prorated on a quarterly basis as follows: employees hired from January 1 through March 31<sup>st</sup>, sixty (60) hours allocated on April 1, employees hired from April 1 through June 30, forty (40) hours allocated on July 1, employees hired from July 1 through September 30, twenty (20) hours allocated on October 1st and employees hired from October 1 through December 31, eighty (80) hours allocated on January 1.

Assistant General Manager/Chief Engineer  
Executive Assistant/District Secretary  
Water Quality Supervisor  
Operations/Maintenance Superintendent

Auditor/Controller  
HR/Safety Manager  
Construction/Maintenance Superintendent

**NMWD  
Employee  
Association**



**Side  
Letter  
Agreement**

**SIDE LETTER AGREEMENT REGARDING  
MANAGEMENT LEAVE**

**DATE:**        **November 15, 2022**

The North Marin Water District ("District") and the North Marin Water District Employee Association ("Employee Association") enter into this Side Letter Agreement and hereby agree to the following:

Effective January 1, 2023, the Water Quality Supervisor classification shall be eligible for up to eighty (80) hours of Management Leave per calendar year, subject to the provisions as more specifically set forth under the Employee Handbook. Management Leave shall be subject to management approval, is "use it or lose it" by December 31 of each calendar year, is prorated for new hires, and has no cash value upon separation of employment or retirement. The District's approval or denial of said leave shall not be subject to the grievance procedures as set forth under the MOU.

Further, it is expressly agreed that the Water Quality Supervisor is the only classification in the Employee Association's unit that is eligible for Management Leave, and Management Leave shall not be extended to any other classifications which are represented by the Employee Association unless specifically agreed upon by the District and EA in subsequent negotiations.

Unless otherwise stated, the provisions of this Side Letter Agreement supersede any inconsistent or conflicting provisions of the parties' Memorandum of Understanding, effective October 1, 2018 – September 30, 2023 ("MOU"). All other provisions of the parties' MOU shall otherwise remain in full force and effect.

In addition, the District and the Employee Association agree that all corresponding sections of the Employee Handbook shall also be amended accordingly to be consistent with the above. A copy of the proposed changes to the Employee Handbook is hereby incorporated by reference and attached to this Side Letter Agreement as Attachment 1.

**NMWD  
Employee  
Association**



**2018 – 2023 MOU**

**Side  
Letter  
Agreement**

This Side Letter Agreement shall only become binding and effective upon the District's Board of Directors' adoption of this Side Letter Agreement, and such changes will take effect on January 1, 2023 and continuing on a prospective basis.

The parties further agree that this Side Letter Agreement shall be incorporated into the successor MOU without further meet-and-confer efforts, and it is the parties' intention that the terms of this Side Letter Agreement shall remain in force beyond the expiration of the 2018 – 2023 MOU.

The parties' signatures below signify that they have met and conferred in good faith in accordance with California Government Code Section 3500, *et seq.* Agreed to on this 15th day of November 2022, by the parties' authorized representatives.

For the District

For the Employee Association

\_\_\_\_\_  
Tony Williams  
General Manager

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Jeff Corda  
Chairperson

11-10-2022  
\_\_\_\_\_  
Date

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## Item #13

\*DRAFT Minutes of Water Advisory Committee and Technical Advisory Committee  
Utilities Field Operations (UFO) Training Center  
35 Stony Point Road  
August 1, 2022

Attendees: Susan Harvey, City of Cotati  
Mike Healy, City of Petaluma  
Tom Schwedhelm, City of Santa Rosa  
Jack Ding, City of Sonoma  
Jack Baker, North Marin Water District  
Sam Salmon, Town of Windsor  
Jon Foreman, Valley of The Moon Water District  
Jack Gibson, Marin Municipal Water District  
Dan Herrera, City of Petaluma  
Mary Grace Pawson, City of Rohnert Park  
Jennifer Burke, City of Santa Rosa  
Tony Williams, North Marin Water District  
Mike Berger, City of Sonoma  
Cristina Goulart, Town of Windsor  
Matt Fullner, Valley of The Moon Water District  
Lucy Croy, Marin Municipal Water District  
Dina Manis, City of Santa Rosa  
Easter Ledesma, City of Santa Rosa

Staff/Alternates: Andrea Rodriguez, SCWA  
Dale Roberts, SCWA  
Lynne Rosselli, SCWA  
Paul Piazza, SCWA  
Pam Jeane, SCWA  
Joan Hultberg, SCWA  
Mike Thompson, SCWA  
  
Peter Martin, City of Santa Rosa  
Colin Close, City of Santa Rosa

Public: Brenda Adelman, RRWP  
  
Bob Anderson

1. Check-in  
Mike Healy, WAC Chair, called the meeting to order at 9:06 a.m.
2. Public Comments  
No public comments.
3. Recap from May 2, 2022 WAC/TAC Meeting and Approval of Minutes  
Moved by Susan Harvey, City of Cotati, seconded by Jack Ding, City of Sonoma. **No public comments.** Unanimously approved with City of Santa Rosa abstaining from vote.

4. Recap from the July 12, 2022 TAC Meeting and Approval of Minutes (TAC)  
Moved by Matt Fullner, Valley of the Moon, seconded by Tony Williams, North Marin Water District. **No public comments.** Unanimously approved.
5. Water Supply Coordination Council  
Mike Healy, WAC Chair, presented. The Water Supply Coordination Council met on July 18, 2022 and created the agenda for today's WAC/TAC meeting. **No public comments.**
6. Water Supply Conditions and Temporary Urgency Change Order (TUCO)  
Pam Jeane, SCWA, presented. Lake Mendocino is at 49,700 acre-feet (af), which is better condition than last year at this time. However, due to the change in the Potter Valley Project last Thursday, that condition will deteriorate over time. PG&E filed a variance, and it was approved last week. The minimum flow requirement at East Fork (Potter Valley Project from the powerhouse) is now 5 cubic feet per second (cfs) and was previously at 75 cfs range before last Thursday. Last year the State Water Board curtailed water rights on the Russian River based on hydrologic conditions. This year they have an emergency regulation in place, due to the drought, for the water sharing agreement amongst water users in the Russian River watershed and it has been in place for a month and a half. The water sharing agreement allows for senior water rights holders to share water with less senior water right holders. This unique agreement only works if water is available to share. The State Water Board will update their curtailment notices and refer permit and license holders to their website to frequently check those statuses as water rights holders will likely be curtailed. Lake Sonoma is at about 124,500 af this morning. Flow at Hacienda Bridge is 52 cfs, and the minimum flow requirement is 35 cfs, and at Healdsburg it is at 30 cfs with minimum of 25 cfs. Matt Fuller, Valley of the Moon Water District, asked if there is any indication from PG&E that they will exceed the 5 cfs minimum flow requirement. Pam Jeane, SCWA, responded that they will most likely hit that mark but may see more flow into the lake and we often see return flow from irrigation operations up there. Mike Healy, WAC Chair, asked if 5-10 cfs is coming into Lake Mendocino, what is being released at Lake Mendocino. Pam Jeane, SCWA, responded that as of this morning 82 cfs is being released in order to meet that 30 cfs we are seeing in Healdsburg. **No public comments.**
7. Sonoma Marin Saving Water Partnership
  - a. Water Production Relative to 2013 Benchmark  
Jennifer Burke, TAC Chair, presented. (Refer to handout.). Water usage continues to be tracked based on 2013 benchmark, and conservation efforts continue to be impactful. There is a 27% reduction compared to the June 2013 benchmark, and a 25% reduction in 2022 compared to the year-to-date 2013 benchmark. **No public comments.**
  - b. Drought Outreach Messaging  
Andrea Rodriguez, SCWA, presented. (Refer to handout.) The Summer Outreach Campaign continues and includes information on updating drip systems, tree care during a drought, graywater and rainwater systems, advertising and outreach at community events, and various pop-up events throughout the region in August and specifically on August 20th. Please loop in your public information offices with the information. In

partnership with Sonoma County, bilingual Drought Virtual Town Halls will be held with different drought themes on August 4, September 1, October 6, and November 3. The State campaign, "Save Our Water" will have a booth at the fair with drought material provided. Matt Fullner, Valley of the Moon Water District, commented that City of Sonoma and Valley of the Moon Water District will be teaming up with Friedman's in the Valley for the pop-up event. Jennifer Burke, TAC Chair, asked how the plant tags are being distributed. Paul Piazza, SCWA, responded that plant tags are made available at local nurseries in Marin and Sonoma counties. SCWA works with a consultant, Plant Harmony to provide information and education to nursery staff on drought tolerant materials for our region and their nursery stock. Susan Harvey, City of Cotati, asked if big box stores have been contacted, like Lowes or Home Depot. Paul Piazza, SCWA, responded that yes, through the Our Water Our World program for storm water purposes, but it is tough to get in on the plant label side as those stores partner with out of state nursery and materials growers. Cristina Goulart, Town of Windsor, clarified Town of Windsor will not be participating on the August 20<sup>th</sup> pop-up event, but working on alternative dates and locations in August. **No public comments.**

8. **Biological Opinion Status Update**

Pam Jeane, SCWA. (Refer to handout.)

**Fish Flow Project-** no changes since last WAC meeting. SCWA is working on the draft Environmental Report and will present in 2023.

**Dry Creek Habitat Enhancement Project**

**Construction-** There is no construction activity at this time although there will be some later this year by Sonoma Water.

**Habitat Monitoring and Maintenance-** There is continued data collection and referred to handout for additional detail.

**Phases IV-VI-** The Army Corps of Engineers is under construction on Phase IV, and awarded contract to McCullough Construction at end of May. They are now conducting long-term surveys with Sonoma Water staff, and pre-construction topographic and biological surveys. Construction is scheduled to begin in early August.

**Phase V –** The design report is at 99% and plan to advertise in fall of 2022 for work to commence in 2023.

**Phase VI –** The right of way staff continues to work with property owners and plan to begin construction in 2024.

**Public Outreach** - The Army Corps of Engineers and Sonoma Water will hold a ground-breaking ceremony for the Dry Creek mile 4 (Army Corps Phase I) project on August 16. Sonoma Water will provide a project update to the Dry Creek Valley Association Board on August 17th.

**Fish Monitoring-** Sonoma Water plans to conduct sampling in Dry Creek to determine whether young salmon and steelhead are using the newly constructed habitat in Dry Creek. Monitoring continues and has expanded due to the ongoing drought. Monitoring aimed at documenting effects on fish population and their habitat, includes fish populations at 5 sites; water quality at 23 sites (not including USGS gage sites); and physical conditions at 8 sites. Findings will be reported to the State on a weekly basis.

**Russian River Estuary Management-** The mouth of Russian River is open and currently in the lagoon management season which runs into October, and Sonoma Water staff



continues to monitor fish, pinnipeds, and water quality, along with conducting topographic surveys.

Interim Flow Changes- No changes since last report. The TUCO was approved in June and expires in December of 2022. The TUCO is similar to last year's order in terms of minimum stream flow requirements and our commitment to 20% reduction in diversions compared to 2020.

Biological Assessment for New Biological Opinion- This starts the process to get to the new Biological Opinion as our current Biological Opinion expires in September of 2023. Please refer to the hand-out for the schedule.

Jennifer Burke, TAC Chair, asked for clarification on the process for submitting the Biological Assessment draft which is due to National Marine Fisheries Service (NMFS) and California Department of Fish and Wildlife (CDFW) in fall of 2022. Pam Jeane, SCWA, responded that it is not a public process, although SCWA has handled it that way with a Public Policy facilitating committee that holds annual meetings to discuss what is happening with the biological opinion. She was not sure if the Biological Assessment will be subject to public comment but will clarify this point and share her findings. The components of the Biological Assessment are being submitted to the resource agencies, and once all have been submitted, they can create/draft the biological opinion. Jennifer Burke, TAC Chair, also asked if anything not completed in the current Biological Opinion, but still expected to be done, would carry over to the new Biological Opinion. Pam Jeane, SCWA, confirmed that yes, it would roll over. **Public Comment:** Brenda Adelman expressed deep concern about the process and asked which agencies, besides NMFS, determine if there is public participation. Pam Jeane, SCWA, responded that it is NMFS. Brenda Adelman also stated the public should be able to participate throughout the process rather than at the end, or when the draft document is available, and requested that Pam Jeane share that recommendation to those determining the process. **No other public comments.**

9. Potter Valley Project Update

Pam Jeane, SCWA, presented. The Federal Energy Regulatory Commission (FERC) license expired in April. An annual license was issued and will be renewed each year until the license is surrendered and the project is decommissioned. PG&E is starting the license surrender process and received approval last week from FERC on their plan and schedule. The plan called for a 30-month process, including public and stakeholder involvement. **No public comments.**

10. Drought Task Force Update

Dale Roberts, SCWA, presented. (Refer to handout.) The Drought Task Force was created over a year ago in April 2021 after the Board of Supervisors declared a local emergency due to drought conditions. The Drought Task Force was intended to be an information exchange and not a decision-making body. The Drought Task Force met monthly through September 2021, and then stopped convening. At the beginning of the year due to the requirements of Senate Bill 552, the Drought Task Force has started convening more regularly. The Drought Task Force will: identify and support potential infrastructure improvements and seek to identify and align projects with funding opportunities; coordinate and initiate actions to respond to water shortages and alleviate impacts; and coordinate

public education and outreach. Susan Harvey, City of Cotati, asked how or if the three Groundwater Sustainability Agency (GSA) JPA's will be participating. Dale Roberts, SCWA, responded that they will be invited to participate, it just hasn't happened yet. Jennifer Burke, TAC Chair, asked what the vision is for the water shortage plans mentioned in the report. Dale Roberts, SCWA, clarified that the water shortage plans would cater to the 200 smaller water agencies/districts, that may not have the same available resources as larger agencies, to provide general resources and guidelines to meet the needs of the water shortage plans. Sam Salmon, Town of Windsor, asked how to best field the question of where the water is going to come from for growth. Mike Healy, WAC Chair, concurred that his response is also finding the water through conservation, but a more robust response would be helpful. Dale Roberts, SCWA, acknowledged that this is the type of question the Drought Task Force will discuss. **No public comments.**

11. **Integrated Regional Water Management Plan(s) Update**

Joan Hultberg, SCWA, presented. The Integrated Regional Water Management (IRWM) service area for Sonoma Water is split between two regional water management districts, the North Coast from Santa Rosa up to Humboldt County, and the San Francisco Bay Area water management program that expands from Cotati through Marin. The North Coast currently has an IRWM grant project with \$425,000 in grant funds. The lead agency is Gold Ridge Resource Conservation District, partnering with Sonoma Water. This is a pilot program to develop and implement a pilot rebate and training program to promote household level water storage through rainwater catchment systems. The San Francisco Bay Area water management program has a \$20,000,000 regional grant for Advanced Qualitative Precipitation Information system (AQPI) where Sonoma Water is the lead agency. This program will develop state of the art forecast models, especially during periods of extreme weather to aid Bay Area government decision makers to prepare for and mitigate future weather damages. For both IRWM regions, there is a call for projects related to Proposition 1 funding for projects related to integrated regional water management planning programs and implementation. These projects must respond to climate change and regional water self-reliance. This final round of funding is making \$193,000,000 in funds available for awards across the state. In our region, \$8,500,000 in funds are available in the North Coast region and \$29,000,000 in funds are available for the San Francisco Bay Area region. Of those totals 25% must be allocated to economically disadvantaged communities. Regional proposals are due to DWR in February 2023. **No public comments.**

12. **Community and Government Affairs Update**

Andrea Rodriguez, SCWA, presented. (Refer to handout) **No public comments.**

13. **Items for Next Agenda**

No agenda items were suggested by the WAC/TAC members. **No public comments.**

14. **Check Out**

Meeting adjourned at 10:07 a.m.

**14**

\*DRAFT Minutes of Technical Advisory Committee  
Virtual Meeting – No Physical Location  
October 3, 2022

**Item #14**

Attendees: Craig Scott, City of Cotati  
Dan Herrera, City of Petaluma  
Vanessa Garrett, City of Rohnert Park  
Jennifer Burke, City of Santa Rosa  
Matt Wargula, City of Sonoma  
Tony Williams, North Marin Water District  
Shannon Cotulla, Town of Windsor  
Matt Fullner, Valley of The Moon Water District  
Paul Sellier, Marin Municipal Water District  
Dina Manis City of Santa Rosa  
Easter Ledesma, City of Santa Rosa

Staff/Alternates: Eric Miller, North Marin Water District  
Scott Carter, SCWA  
Grant Davis, SCWA  
Pam Jeane, SCWA  
Don Seymour, SCWA  
Paul Piazza, SCWA  
Jay Jasperse, SCWA  
Brad Sherwood, SCWA  
Jake Spaulding, SCWA  
Lynne Rosselli, SCWA  
David Manning, SCWA  
Elise Miller, City of Santa Rosa  
Peter Martin, City of Santa Rosa  
Kimberly Zunino, City of Santa Rosa  
Colin Close, City of Santa Rosa  
Claire Nordlie, City of Santa Rosa

Public: Margaret DiGenova, California American Water  
Brenda Adelman, RRWPC  
Kent Gylfe  
Mike Berger  
Eric Miller  
Dale Roberts

1. Check-in

Jennifer Burke, TAC Chair, called the meeting to order at 9:03 a.m.

2. Adopt Resolution Finding Proclaimed State of Emergency and that Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees; and Authorizing Meetings by Teleconference of Legislative Bodies

Jennifer Burke, TAC Chair, presented. (*Refer to handouts.*) The Governor's Executive Order N-29-20 regarding modifications to the Brown Act related to virtual meetings expired on September 30, 2021. The Governor signed AB361 on September 16, 2021, which allows legislative bodies to continue virtual meetings when a proclaimed State of Emergency is in effect. AB361 requires findings be made every 30 days that in-person meetings would present risk to the health and safety of attendees. A Resolution was presented to the TAC for consideration and adoption.

**No public comments.**

Moved by Valley of the Moon Water District, seconded by City of Cotati to adopt a Resolution Finding Proclaimed State of Emergency and that Meeting in Person Would Present Imminent Risks to the Health or Safety of Attendees and Authorizing Meetings by Teleconference of Legislative Bodies; unanimously approved by all eight water contractors.

3. **Public Comments – None.**

4. **Recap from the September 12, 2022, TAC Meeting Minutes and Approval of Minutes**  
**No public comments.**

Moved by North Marin Water District, seconded by Town of Windsor; unanimously approved by all eight water contractors.

5. **Water Supply Conditions and TUCO Update**

Don Seymour, SCWA, presented. Lake Mendocino storage is at 40,600 acre-feet (AF) with a release of approximately 60 cubic feet per second (cfs). Last year at this time the reservoir was at 14,400 AF. Lake Sonoma is at 110,000 AF and last year it was at 109,000 AF. Sonoma Water continues managing system per Temporary Urgency Change Order (TUCO) issued at the beginning of the summer. The TUCO will be amended to remove the term requiring habitat surveying, which was erroneously left in the TUCO as a holdover from the previous year's requirement. This was identified as redundant due to the habitat surveying being completed last year and the amendment should be received later this week. SCWA plans to file another Temporary Change Petition in the next two weeks requesting the minimum instream flow requirements be based on storage thresholds at Lake Mendocino.

Chair Burke requested clarity on the requirement of the TUCO which has the reduction in diversions through the end of this month and asked if there will be any changes or extensions from the State Water Board. Don Seymour, SCWA responded that there are no anticipated changes. Chair Burke also asked if the recent curtailments lifted by the State Water Board due to the recent rain events are still suspended. Don Seymour, SCWA, responded they are still suspended based on demands on those permits.

**No public comments.**

6. **Sonoma Marin Saving Water Partnership**

a. **2021 Water Production Relative to 2013 Benchmark and TUCO Cumulative Russian River Diversion Reductions Relative to 2020 Benchmark**

Jennifer Burke, TAC Chair, presented. *(Refer to handout.)* August water usage was 22% below 2013 benchmark year and year-to-date usage was 26% below the 2013 benchmark year. Chair Burke noted that the region continues to a great job reducing water usage. Cumulative Russian River diversions are down 30.4% compared to 2020.

**No public comments.**

b. **Drought Outreach Messaging**

Andrea Rodriguez, SCWA, presented. *(Refer to handout.)*  
The final portion of the summer drought campaign continues. Current messaging includes information on drip systems, tree care during drought, graywater systems, rainwater harvesting, and picking WaterSmart Plants. Current

advertising and outreach efforts include streaming, print and digital ads, videos, social media, and radio. The Sonoma-Marin Saving Water Partnership and Santa Rosa Water hosted a Saving Water Pop-Up event at the LBC's Fiesta de Independencia on September 18, 2022. Twenty-six Saving Water Summer Pop-Ups have occurred to date through coordinated efforts. Lastly, a virtual drought town hall will be held on October 13, 2022 with the County communications team.

Chair Burke expressed gratitude related to the participation and the success on the Saving Water Summer Pop-Ups series.

**No public comments.**

**7. Sonoma Water Tank Maintenance Project**

Scott Carter, Sonoma County Water Agency (SCWA), presented. *(Refer to handout.)* SCWA owns and operates 18 water storage tanks that are critical components of the water transmission system. SCWA is under a 10-year agreement with Superior Tank Solutions for \$8.2 million. The process of implementing maintenance programs on five of the 18 storage tanks has already begun under other agreements. The agreement is to understand the condition of the remaining 13 tanks, clean tanks, perform routine and minor repairs, and provide on-call support. Phase 1 of agreement is cleaning and condition assessment of the 13 tanks. The tanks will be drained, scaffolding erected inside, cleaned and rinsed, test coatings (interior and exterior), leakage survey conducted, and structural engineer inspection on entire tank interior. At conclusion of inspections and based on resulting report, SCWA design section will prioritize the work to be done. Phase 2 is the long-term maintenance of all 18 tanks. This includes annual visual inspections, tank cleaning inspections, maintenance and repairs, and emergency and non-critical services (as needed).

Craig Scott, City of Cotati, asked if there is a drop-dead date for draining a tank and when the tank is drained, is it drained on demand. Scott Carter, SCWA, responded that the majority of the water is drained back into the system with only approximately the 2-3 inches at the bottom of the tank which may be drained to ground. There is no drop-dead date for draining of the tanks, but SCWA will be targeting months when demand is lower in terms of emergency services or irrigation usage.

Chair Burke asked to confirm that SCWA operations staff is coordinating with contractors and other operations staff if it is needed to top off storage before a tank is taken off-line.

**Public Comments:**

Brenda Adelman, Russian River Watershed Protection Committee (RRWPC), asked if there will there be water quality testing, and if so, is it on-going. Scott Carter, SCWA responded yes, there will be various test points throughout the process.

**8. Biological Opinion Status Update**

David Manning, SCWA, presented. *(Refer to handout.)*

Fish Flow Project- No new action.

Dry Creek Habitat Enhancement Project

Construction- The Army Corps of Engineers (The Corps) is in the process of constructing Phase IV of the Dry Creek Project and Reaches 10 and 13. Construction on the 13B portion is complete and the 13A portion is at 60% completion. The Reach 10 sites will be constructed in 2023.

Habitat Monitoring and Maintenance- SCWA environmental staff continue physical and biological surveys on constructed projects and maintained sites to

quantify the habitats and to identify any maintenance needs and continue collecting pre-construction data.

Phases IV-VI- Phase IV is under construction and discussions continue with landowners regarding right-of-way.

Public Outreach – Sonoma Water held an update meeting for the Dry Creek Valley Association Board members on August 17.

Fish Monitoring – Monitoring for adult salmonids at Mirabel dam fish ladder is underway. The number of adult Coho Salmon returning to the Russian River watershed has increased.

Russian River Estuary Management – Monitoring continues.

Interim Flow Changes – Due to the TUCO, monitoring and reporting requirements will change in the fall to review the video and assess pools in the lower Russian River for presence of adult fish, as in Dry Creek and Mirabel, and track how the flow changes are impacting the migration need of fish.

Biological Assessment for New Biological Opinion – This week a complete administrative draft of the biological assessment is being received by SCWA. A final draft is anticipated in February 2023.

Chair Burke asked if it was accurate to say the draft Environmental Impact Report (EIR) will come after the final draft of the new Biological Opinion (BO). David Manning, SCWA, responded that the schedule of the dEIR will be affected by the new BO.

Chair Burke asked when the public document would be available for the BO. David Manning, SCWA, responded it isn't a requirement of the National Marine Fisheries Services (NMFS) process to have a public document until there is a federal registered notice of the completed BO. SCWA staff, the Corp, and resource agencies are discussing the public release, possibly Fall of 2023, and the possibility the draft EIR may be on a similar schedule.

#### **Public Comments:**

Brenda Adelman, RRWPC, asked that during the first round the BO took a couple of years, and afforded a public review towards the end, then NMFS took a year to write the BO with no public review and wondered if the EIR is coming after the BO, but before the final draft. David Manning, SCWA, responded the EIR and the BO are related, but not coordinated on their timing of their release. The current DRAFT EIR timeline will extend into the next BO. It is likely that the public comment on draft EIR will not be complete by the time the possible BO release date of September 2023. Brenda Adelman followed with a request to confirm that the EIR will take place after the BO is released, having no impact on the BO, and if there is an opportunity for the public to have influence on the BO. David Manning, SCWA, responded the BO will require completion of the EIR process and although there would be limited opportunity for the public to have impact on the BO, there will be plenty of impact the public can have on the EIR and the flows in the river.

#### **9. Potter Valley Project Update**

Don Seymour, SCWA, presented. There are no updates from PG&E on the surrender process, but the Federal Energy Regulatory Commission (FERC) did approve the work plan in July 2022. The flow variance request for Potter Valley Project will stay in place until storage in Lake Pillsbury exceeds 36,000 AF.

Chair Burke asked for an update on the Department of Water Resources (DWR) grant related to the Russian River Water Forum. Don Seymour, SCWA, responded that SCWA received \$2.1 million in grant funding for tasks related to the Potter Valley Project. The three

tasks include a risk analysis/due diligence study, integrated water management evaluation, and lastly creation of the Russian River Water Forum.

**No public comments.**

10. SCWA Government Affairs Update

Brad Sherwood, SCWA, presented. Staff provided a summary of lobbying efforts and associated funding requests at both the Federal and State levels. Delegates will be travelling to Washington DC to advocate on additional forecasting needs. Grant Davis and Brad Sherwood, SCWA, will report back at the November WAC/TAC meeting. California Governor vetoed SB 222, which was the water rate assistance program and funds for low-income rate payers. Once a funding source is identified, the Governor would reconsider the bill. Valley of the Moon Water District will be touring the Spring Lake tanks. Santa Rosa Water and North Marin Water District are working on scheduling tours of the SCWA system. SCWA is working on their strategic plan and will present to WAC/TAC in the future.

**No public comments.**

11. Items for Next Agenda

Chair Burke noted that next month's meeting will be in-person and is a joint WAC/TAC meeting on November 7.

**No public comments.**

12. Check Out

Chair Burke adjourned the meeting at 10:14 a.m.



15

# North Bay Watershed Association

## Board Meeting - Agenda

November 4, 2022 | 9:30 – 11:30 a.m.

**MEETING WILL BE HELD AT THE  
City of Petaluma Ellis Creek Treatment Plant  
3890 Cypress Dr, Petaluma, CA 94954**

For those wishing to attend virtually

Join Zoom Meeting:

<https://us02web.zoom.us/j/81630673971?pwd=dm94TXJCRWMYWFBLc3U5V2pTSmNRZz09>

Webinar ID: 816 3067 3971 Password: 216460

Agenda and materials will be available the day of the meeting at: [www.nbwatershed.org](http://www.nbwatershed.org)

### AGENDA

Time	Agenda Item	Proposed Action
9:30	<b>Welcome and Call to Order – Roll Call and Introductions</b> <i>Jack Gibson, Chair</i>	N/A
9:33	<b>General Public Comments</b> This time is reserved for the public to address the Committee about matters NOT on the agenda and within the jurisdiction of the Committee.	N/A
9:38	<b>Agenda and Past Meeting Minutes Review</b> <i>Jack Gibson, Chair</i>  <b>Treasure's Reports</b> <i>Jack Gibson, Chair</i>	Approve/ Review
9:40	<b>Guest Presentation— Petaluma River Greenway - Fostering Enhancement of a Downtown Watershed Resource</b> <i>Stephanie Bastianon, Executive Director, Friends of the Petaluma River</i>  Stephanie will provide an overview of plans to progress a multi-benefit river corridor project in an undeveloped and tidally influenced area near downtown Petaluma that would provide public access, mitigate for sea level rise, protect sensitive habitat, and serve as a model for riparian corridor protection in the watershed.	

10:10	<p><b>Executive Director Report</b></p> <p><i>Andy Rodgers, Executive Director</i></p> <p>Andy will provide updates on activities since the October 7 Board meeting, including active projects, recent meetings, regional programs and initiatives, communications, and committees.</p> <p>Andy will outline ideas for next and future Board meeting topics and solicit feedback.</p>	<p><i>ED updates, Board questions, and input</i></p>
10:30	<p><b>Board Information Exchange and Drought Updates</b></p> <p><i>Members</i></p> <p>Members will highlight issues and share items of interest.</p>	<p><i>N/A</i></p>
11:30	<p><b>Announcements/Adjourn</b></p> <p><b>Next Board Meeting: December 2, 2022</b></p>	<p><i>N/A</i></p>

16

**DISBURSEMENTS - DATED NOVEMBER 3, 2022****Item #16**

Date Prepared 10/31/22

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:

Seq	Payable To	For	Amount
1	ACWA	Annual Dues (District) (1/23-12/23) (Budget \$24,000)	\$24,655.00
2	All-American Printing Services	LIRA Recertification Mailers (500)	286.55
3	Allquip Universal Inc	Door Handle ('Vac Trailer)	212.29
4	All Star Rents	Propane (22 gals)	94.15
5	Alpha Analytical Labs	Lab Testing (Pt Reyes-\$1,720 & Novato)	1,765.00
6	American Family Life Ins	AFLAC - Nov 2022 Employee Paid Benefit	3,344.19
7	Asbury Environmental Services	Oil Disposal	311.85
8	AT&T	Leased Lines	67.94
9	Bay Area Barricade Service	Spray Chalk & Orange Cones (8)	358.81
10	Bay Area Air Quality Mgmt Dist	Annual Permit Renewal Fees (To Operate Fuel Pumps)	422.00
11	Bold & Polisner	September Legal Fees-General & NMWD Portion-Potter Valley FERC	1,057.50
12	California Water Service	Water Service (OM)	32.12
13	CDW-Government, Inc.	Trend Micro Antivirus Cloud Based License (Budget \$1,200)	1,358.50
14	Clark, Robert E.	Exp Reimb: Car Wash for Work Vehicle	39.99
15	Comcast	October Internet (Buck Institute & 1250 Lynwood Dr)	551.10
16	Consolidated CM	Prog Pymt#17: Construction Management Services for NMWD Admin Building Renovation Project (Balance Remaining on Contract \$753,807)	66,612.32
17	Core & Main	Meter Stops (44) (\$5,920) & Comp Nut	6,325.28

Seq	Payable To	For	Amount
18	Cummings Trucking	Rock (96 yds) (\$1,470) & Sand (62 yds) (\$1,400) Delivery	2,870.00
19	Diesel Direct West	Diesel (602 gal) (\$3,837) & Gasoline (1,496 gal) (\$7,070)	10,907.07
20	Ditch Witch West	Hydraulic Filter & Temperature Sensor	223.57
21	Elek, Joseph	Novato "Toilet" Rebate Program	125.00
22	E & M	Wonderware 1 Year Support & Maintenance Agreement	270.00
23	Environmental Science Assoc	Prog Pymt#3: Gallagher Ranch Streambank Stabilization Project (\$3,690) (Balance Remaining on Contract \$15,397) & Prog Pymt#12: San Mateo Tank Permitting Assistance (\$1,220) (Balance Remaining on Contract \$25,141)	4,910.00
24	Farwest Corrosion Control Comp	Breaker	41.65
25	Ferguson Waterworks	Registers (30) (\$6,022) & Neptune 360 Annual Maintenance (12/1/22 - 11/30/23) (\$39,060)	45,081.75
26	Fishman Supply Co	First Aid Supplies, Nitrile Gloves (2,000), Urine Relief Bags (1,000), Ear Plugs (200) & Lens Wipes for Anti Fog Safety Glasses (400)	993.23
27	Fisher Scientific	Sulfate IC Standard	133.63
28	GHD Inc.	Prog Pymt#7: Hazard Mitigation Grant Program (\$2,072) (Balance Remaining on Contract \$52,995) & Prog Pymt #28: Engineering Services for the Oceana Marin Rehab Project (Balance Remaining on Contract \$6,341)	2,172.18
29	Grainger	Miscellaneous Maintenance Tools & Supplies	2,450.02
30	Gruwell, Carin	Novato "Hot Water Recirculation System" Rebate Program	100.00
31	Hach Co.	Sample Cell (12) & Ampule Kit (STP)	501.09
32	HMS Software	TimeControl Consulting Services	2,400.00
33	Hyde, Rebecca	Refund Over Payment on Closed Account	100.00
34	Kaiser Foundation Health Plan	DMV/DOT Physicals (Reed & Rosas Rico) & Pre-Employment Physical (Rubio-Gomez)	295.00

Seq	Payable To	For	Amount
35	KB Home North Bay	Refund Overpayment on Closed Account	453.39
36	Kehoe, Chris	Exp Reimb: Drinks for Crews & D3 Review Training	461.40
37	LGVSD	Recycled Water Deliveries (7/1/22-9/30/22)	15,986.78
38	McMaster-Carr Supply Co	Multipurpose Aluminum, Steel Pipe, Nipples (5) & Pipe Fitting	524.11
39	Mutual of Omaha	Nov 2022 - Group Life Insurance Premium	1,228.40
40	Nave Motors	Labor & Material to Paint New Fender ('18 Ford Transit Cargo Van)	732.45
41	Network Adjusters, Inc.	Claim Settlement (Bugeia Lane - Driveway & Concrete Repair Due to Water Damage)	14.40
42	Novato Chamber of Commerce	Membership Dues (11/22 - 10/23) (Williams)	920.00
43	Nute Engineering	Progress Pymt#2: Engineering Services for Oceana Marin Force Main 1A Project (Balance Remaining on Contract \$81,899)	15,590.00
44	Obert, Pietro	Novato "Cash for Grass" Rebate Program	800.00
45	ODP Business Solutions, LLC	Ink Stamps (11)	71.92
46	Pace Supply	Brass Caps (11), Repair Clamp, Reducer & Pumps (2)	1,421.88
47	Pape Machinery Inc.	O-Ring Kit, Electrical Parts & Reseal 4-In-One Front Bucket Cylinders (John Deer Loader)	475.61
48	Point Reyes Light	Display Ad: Salinity Intrusion Into Point Reyes Well Supply on 10/13/22 & 10/20/22	255.00
49	Soiland Co., Inc.	Asphalt Recycling (5 tons) & Rock (173 yds) (\$5,947)	6,026.01
50	State Water Resources Control	Clean Water SRF Loan Principal & Interest-RW North Plum Storage (Pymt #11 of 20)	29,413.76
51	Univar	Sodium Hypochlorite (624 Gal) (STP)	1,798.00
52	US Bank	September Safekeeping Treasury Securities	110.75
53	Vulcan Materials Company	EZ Street (4 yds) & Sand (15 yds)	1,734.69

Seq	Payable To	For	Amount
54	VWR International LLC	Sulfate IC Standard	44.76
55	Watkins, Jeff	Exp Reimb: ASE Exams	134.00
56	Williamson, Matthew	Exp Reimb: Lodging and Meals (Backflow Class-10/9/22-10/15/22)	1,329.73
57	Winzer Corporation	Vehicle Supplies & Wire Ties (100)	159.49
58	Wood Rodgers, Inc.	Prog Pymt #12: Provide Engineering & Hydrogeological Services for Gallagher Well (Balance Remaining on Contract \$14,449)	2,676.25
59	ZORO	Circular Saw Blades (2) & Trenching Shovels	178.90
<b>TOTAL DISBURSEMENTS</b>			<b><u>\$263,610.46</u></b>

The foregoing payroll and accounts payable vouchers totaling \$263,610.46 are hereby approved and authorized for payment.

Julie Blue 10/31/22  
Auditor-Controller Date

[Signature] 10/31/2022  
General Manager Date



## **DISBURSEMENTS - DATED NOVEMBER 10, 2022**

Date Prepared 11/7/22

The following demands made against the District are listed for approval and authorization for payment in accordance with Section 31302 of the California Water Code, being a part of the California Water District Law:

Seq	Payable To	For	Amount
P/R*	Employees	Net Payroll PPE 10/31/22	\$177,378.83
90536*	Internal Revenue Service	Federal & FICA Taxes PPE 10/31/22	75,257.84
90537*	State of California	State Taxes & SDI PPE 10/31/22	17,540.56
90535*	CalPERS	Pension Contribution PPE 10/31/22	43,143.00
90533*	CALPERs	November Insurance Premium (Employer \$50,693, Retirees \$11,353 & Employees \$8,725)	70,771.64
90534*	US Bank Card	Certified Backflow Class (\$1,300) (M. Williamson), AWWA Cert of Compliance, Ergonomic Keyboard, Zoom for Board Meetings, Govt Finance Officers Assoc Webinar (Blue), Pole Stabilizer Lock, Bluebeam User License, NeoGov-Senior Accountant Ad & Linear Mega Code for Gate Openers (10)	\$2,946.47
1	Alpha Analytical Labs	Lab Testing	1,689.00
2	Amazon/Genuine-Hardware	Programmable Timer, Office Supplies (\$1,084), Rubber Work Boots, Rust Dissolver (6), Computer Supplies (\$1,428), Terminal Kits (3), Dye & Flashlight Tool & Tractor Seat	3,166.46
3	American Water Works Assoc	Membership Renewals (Williams, Stompe, Pearlman, Miller, Clark & Ramudo)	4,660.00
4	AT&T	Telephone (\$77), Fax (\$60), Leased Lines (\$143) & Data (\$258)	537.39
5	Automation Direct	Electrical Supplies	154.61
6	Backflow Distributors	3/4" Ball Valve	444.98
7	Bearings & Hydraulics	Hose & Fittings	95.37
8	Bio-Acoustical Corporation	Annual Hearing Tests (18)	750.00

Seq	Payable To	For	Amount
9	Buck Institute for Research on Aging	Quarterly Lease for Lab Dept @ Buck Institute (11/16/22-2/15/23)	26,892.00
10	Caltest Analytical Laboratory	Lab Testing	105.80
11	DataTree	October Subscription to Parcel Data Info	100.00
12	Direct Line Inc	Oct Telephone Answering Service	203.40
13	Dirkes, Stephen	Novato "Cash for Grass" Rebate Program	612.00
14	E & M	Door Mounting Kit	62.79
15	Environmental Express	Lab Filters	397.66
16	Ferguson Waterworks	Pipe Lube	76.04
17		Vision Reimbursement	263.98
18	Goodpaster, Stacie	Exp Reimb: D2 Renewal	80.00
19	Grainger	Miscellaneous Maintenance Tools & Supplies	1,005.51
20	Grogan, Christine	Novato "Toilet" Rebate Program	125.00
21	Hageman, Richard	Novato "Toilet" Rebate Program	125.00
22	High-Purity Standards	Sulfate & Ion Chromatography Standard (Lab)	414.56
23	Idexx Laboratories	Comparator (Lab)	42.10
24	Fiona Kennedy	Refund Overpayment on Closed Account	79.16
25	Kiosk Creative LLC	Marketing Communication & Outreach Service (Balance Remaining on Contract \$50,749)	4,387.49
26	Krusinski, Clyde	Novato "Water Smart Landscaping Efficiency" Rebate Program Residential	200.00
27	Lincoln Life Employer Serv	Deferred Compensation PPE 10/31/22	11,697.74
28	Marin Landscape Materials	Fill Sand	186.09
29	Metrohm USA, Inc.	Ion Chromatography Column for Water Analysis	3,002.83
30	Nationwide Retirement Solution	Deferred Compensation PPE 10/31/22	1,195.00
31	Nerviani's Backflow	Backflow Testing Services for District/Customer Assemblies (11)	660.00

Seq	Payable To	For	Amount
32	Novato Builders Supply	Concrete (\$1,614) & Lumber	2,459.21
33	Novato Sanitary District	Treatment & Disposal of Discharge from Stafford Lake Water Treatment Plant (7/22- 9/22)	2,552.25
34	NSI Solutions, Inc.	QC Samples	380.80
35	ODP Business Solutions, LLC	Misc Office Supplies	290.94
36	Pace Supply	Reducer	588.86
37	PES Environmental, Inc.	NMWD Asbestos/Lead Analysis & Removal Services (999 Rush Creek Place)	59,197.00
38	Pitti, Gerard	Novato "Toilet" Rebate Program	125.00
39	Pollard Water	Iron Pipe Tongs	1,247.75
40	Pump Repair Service	Replacement Split Case Pump, Misc Gaskets & Hardware for STP HS Pump Station	53,146.56
41	RH & Sons Water Services	Backflow Testing Services (88)	5,805.00
42	Ruggiero, Martin	Novato "Washer Rebate" Program	100.00
43	Samuelson, Gilles	Novato "Washer Rebate" Program	100.00
44	Scott Technology Group	Monthly Maintenance & Contract Overage Charge on Engineering Copier	204.25
45	SWRCB	Recycled Water Review (7/1/21-6/30/22)	471.50
46	Thomas Scientific	Endo Broth (Lab)	84.89
47	TPx Communications	Oct Telephone Charges (Closing Bill)	520.12
48	USA BlueBook	QR Injector, Bushings (4) & Meter Pit Bilge Pumps w/6' Hose (5)	905.25
49	US Postal Service	Meter Postage	1,500.00
50	Verizon Wireless	Cellular Charges: Data (\$1,214), Airtime (\$72) & iPads for Asset Management (\$200)	1,485.90
51	VWR International LLC	Lauryl Tryptosebroth, Thermometer, Calibration Kit & Autoclave Bags (Lab)	786.07

Seq	Payable To	For	Amount
52	ZORO	Pipe Nipples (2), Ball Valve & Air Release Valve	332.21
<b>TOTAL DISBURSEMENTS</b>			<b><u>\$582,733.86</u></b>

The foregoing payroll and accounts payable vouchers totaling \$582,733.86 are hereby approved and authorized for payment.

  
Auditor-Controller

11/8/22  
Date

  
General Manager

11/8/2022  
Date

**NORTH MARIN WATER DISTRICT**  
**MONTHLY PROGRESS REPORT FOR October 2022**  
November 15, 2022

1.

**Novato Potable Water Prod\* - RR & STP Combined - in Million Gallons - FYTD**

Month	FY22/23	FY21/22	FY20/21	FY19/20	FY18/19	23 vs 22 %
July	224.5	282.9	341.7	317.7	341.1	-21%
August	235.9	212.4	290.1	287.1	300.9	11%
September	203.5	214.5	225.6	280.5	255.0	-5%
October	191.6	198.5	307.8	286.0	265.6	-4%
FYTD Total	855.4	908.2	1,165.2	1,171.2	1,162.6	-6%

**West Marin Potable Water Production - in Million Gallons - FY to Date**

Month	FY22/23	FY21/22	FY20/21	FY19/20	FY18/19	23 vs 22 %
July	6.3	6.0	8.2	8.9	10.2	4%
August	6.8	5.7	9.2	8.4	9.9	19%
September	6.3	5.9	7.9	7.8	9.5	8%
October	5.7	5.1	6.7	7.5	8.3	13%
FYTD Total	25.2	22.7	32.0	32.6	37.9	11%

**Stafford Treatment Plant Production - in Million Gallons - FY to Date**

Month	FY22/23	FY21/22	FY20/21	FY19/20	FY18/19	23 vs 22 %
July	56.3	67.0	105.8	68.2	78.6	-16%
August	67.9	31.3	81.1	103.8	79.3	117%
September	57.8	41.7	16.1	115.0	60.5	39%
October	54.0	28.2	7.7	103.4	74.5	92%
FYTD Total	236.1	168.1	210.7	390.3	292.9	40%

**Recycled Water Production\* - in Million Gallons - FY to Date**

Month	FY22/23	FY21/22	FY20/21	FY19/20	FY18/19	23 vs 22 %
July	43.1	42.9	39.0	36.5	30.2	0%
August	41.6	41.4	43.2	33.3	30.6	1%
September	29.2	39.6	29.5	29.7	33.5	-26%
October	24.7	18.3	22.8	26.6	20.1	35%
FYTD Total*	138.6	142.2	134.5	126.1	114.4	-3%

\*Excludes potable water input to the RW system: FY23= 1.3 MG FY22=10 MG; FY21=24.7 MG; FY20=16.7; FY19=20.0 MG; FY18=18.1MG

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**2. Regional and Local Water Supply**

**Lake Sonoma**

	Current	2021
Lake Storage*	33,987 MG	39,114 MG
Supply Capacity	42.6 %	49 %

\*Normal capacity =-245,000 AF (79,833.5 MG)

### Lake Mendocino

	Current	2021
Lake Storage *	12,370 MG	5,808 MG
Supply Capacity	67.6 %	31.8 %

\*Normal capacity = 70,000-110,000 AF (22,800-35,840MG)

### 3. Stafford Lake Data

	October Average	October 2022	October 2021
Rainfall this month	1.43 Inches	0.0 Inches	8.05 Inches
Rainfall this FY to date	1.45 Inches	1.08 Inches	8.05 Inches
Lake elevation*	181.09 Feet	182.35 Feet	181.01 Feet
Lake storage**	508.8 MG	562.8 MG	506.7 MG
Supply Capacity	36.4 %	40.3 %	36.2 %

\* Spillway elevation is 196.0 feet

\*\* Lake storage less 390 MG = quantity available for normal delivery

### Temperature (in degrees)

	Minimum	Maximum	Average
October 2022 (Novato)	37.4	103.8	76.95
October 2021 (Novato)	40.9	107.7	81.05

### 4. Number of Services

October 31	Novato Water			Recycled Water			West Marin Water			Oceana Marin Swr		
	FY23	FY22	Incr %	FY23	FY22	Incr %	FY23	FY22	Incr %	FY23	FY22	Incr %
Total meters installed	20,915	20,794	0.6%	102	99	3.0%	800	798	0.3%	-	-	-
Total meters active	20,767	20,625	0.7%	99	96	3.1%	791	788	0.4%	-	-	-
Active dwelling units	24,099	24,097	0.0%	-	-	-	838	837	0.1%	235	235	0.0%

### 5. Oceana Marin Monthly Status Report (October)

Description	October 2022	October 2021
Effluent Flow Volume (MG)	.509	.560
Irrigation Field Discharge (MG)	0.66	0
Treatment Pond Freeboard (ft)	6.0	5.9
Storage Pond Freeboard (ft)	11.6	12

### 6. Developer Projects Status Report (October)

Job No.	Project	% Complete	% This month
1.2831.00	Landsea Homes	85	0
1.2836.00	Residence Inn	15	5
1.2841.00	Hamilton Village	85	5
1.2855.00	NSD Ignacio Plant	20	0
1.2858.00	North Bay Children's Center	20	0
1.2859.00	Station House Café	100	5
1.2860.00	Habitat Redwood Blvd	9	2

### District Projects Status Report - Const. Dept. (October)

Job No.	Project	% Complete	% This month
2.6609.20	Gallagher Well No. 2	100	3
1.2836.00	Residence Inn	75	75
1.7204.00	Loop Dead End Mains – Office to Yard	90	0

### Employee Hours to Date, FY 22/23

As of Pay Period Ending October 31, 2022  
Percent of Fiscal Year Passed = 33%

Developer Projects	Actual	Budget	% YTD Budget	District Projects	Actual	Budget	% YTD Budget
Construction	869	1,400	62%	Construction	1,608	3,988	40%
Engineering	465	2,290	20%	Engineering	1,197	4,323	28%

### 7. Safety/Liability

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FY 23 through Oct  
FY 22 through Oct

Days since lost time accident through October 31, 2022

Industrial Injury with Lost Time				Liability Claims Paid	
Lost Days	OH Cost of Lost Days (\$)	No. of Emp. Involved	No. of Incidents	Incurred (FYTD)	Paid (FYTD) (\$)
107	\$61,576	2	2	1	\$36,512 *
61	\$13,814	2	2	0	\$0

101 Days

\* (1) Claim settlement for driveway and concrete repair due to water damage to a property on Bugeia Lane.

### 8. Energy Cost

FYE	October			Fiscal Year-to-Date thru October		
	kWh	¢/kWh	Cost/Day	kWh	¢/kWh	Cost/Day
2023 Stafford TP	53,315	22.9¢	\$393	258,023	22.0¢	\$462
Pumping	135,593	26.5¢	\$1,157	576,355	28.4¢	\$1,332
Other <sup>1</sup>	35,979	24.2¢	\$281	155,269	32.0¢	\$404
	224,887	25.3¢	\$1,832	989,647	27.3¢	\$2,198
2022 Stafford TP	46,985	22.2¢	\$337	175,059	21.8¢	\$311
Pumping	118,666	27.0¢	\$1,032	543,733	27.5¢	\$1,214
Other <sup>1</sup>	64,297	33.3¢	\$691	186,078	32.0¢	\$485
	229,948	27.8¢	\$2,060	904,870	27.3¢	\$2,010
2021 Stafford TP	46,317	21.5¢	\$333	258,947	19.8¢	\$416
Pumping	158,738	25.5¢	\$1,352	680,872	25.6¢	\$1,439
Other <sup>1</sup>	44,679	29.5¢	\$439	191,374	30.1¢	\$476
	249,734	25.8¢	\$2,124	1,131,193	25.0¢	\$2,331

<sup>1</sup>Other includes West Marin Facilities

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## 9. Water Conservation Update

	Month of October 2022	Fiscal Year to Date	Program Total to Date
High Efficiency Toilet (HET) Rebates	2	19	4,427
Retrofit Certificates Filed	5	32	6,733
Cash for Grass Rebates	1	21	1,037
Washing Machine Rebates	2	8	6,875
Water Smart Home Survey	1	8	3,916

## 10. Utility Performance Metric

<b>SERVICE DISRUPTIONS (No. of Customers Impacted)</b>	<b>October 2023</b>	<b>October 2022</b>	<b>Fiscal Year to Date 2023</b>	<b>Fiscal Year to Date 2022</b>
<b>PLANNED</b>				
Duration Between 0.5 and 4 hours	8	3	45	56
Duration Between 4 and 12 hours	0	16	0	16
Duration Greater than 12 hours				
<b>UNPLANNED</b>				
Duration Between 0.5 and 4 hours				
Duration Between 4 and 12 hours	10	7	100	10
Duration Greater than 12 hours				
<b>SERVICE LINES REPLACED</b>				
Polybutylene	8	3	27	20
Copper Replaced or Repaired)	2	0	4	15

### Planned

We had seven plastic service leaks for the month of October; two on Estates Drive, one on Donna Street, and one on Yukon Way. Additionally, we had one service leak on Hwy 1 and two on Viento Way in West Marin. We also had two copper service leaks on Santa Ynez in Novato.

### Unplanned

There was one emergency plastic service break on Ignacio Boulevard that fed into College of Marin. Additionally, we had a 6" ACP water main break on Laurel Street in West Marin that required nine services to be shut down to do the emergency repairs.



**11. Summary of COVID-19 Costs and Water Bill Delinquency Impacts - to Date**

	Oct. Total	Sept. Total
Increase in on-call Labor Costs	\$ 137,000	\$ 137,000
Payroll Accounts Receivable Collection Costs	\$ 15,000	\$ 15,000
Time off to Employees for COVID related reasons* -	\$ 116,000	\$ 116,000
Vendor Expenses - Including Legal Fees	\$ 48,000	\$ 48,000
Total Covid-19 Costs to Date	\$ 316,000	\$ 316,000

\* Families First Coronavirus Response Act (FFCRA) & CA Supplemental Paid Sick Leave (SPSL)  
Allows employees to take time off for COVID medical reasons including vaccination.

**Water Bill Delinquency Impacts**

	2 Years Ago 10/2020	Last Year 10/2021	This Year 10/2022
Customer Accounts Past Due (count)	6.2%	3.5%	0.7%
Delinquent Balances % Due on Account	8.9%	9.7%	1.9%
Delinquent Balances \$ Due on Account*	\$ 98,000	\$ 132,000	\$ 21,948

\* High balance on record of \$159K in 12/2021.

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# NORTH MARIN WATER DISTRICT

## Summary of Complaints & Service Orders October 2022

### Tag Breakdown:

Total: 271    Consumer: 70    Office: 201

<u>Type</u>	<u>Oct-22</u>	<u>Oct-21</u>	<u>Added Notes</u>
<b><u>Billing</u></b>			
High Bill	2	7	
Low Bill	0	0	
<b>Total</b>	<b>2</b>	<b>7</b>	
<b><u>Meter Replacement</u></b>	<b>21</b>	<b>16</b>	
<b>Total</b>	<b>21</b>	<b>16</b>	
<b><u>Need Read</u></b>	<b>4</b>	<b>0</b>	
<b>Total</b>	<b>4</b>	<b>0</b>	
<b><u>No-Water</u></b>	<b>1</b>	<b>0</b>	
<b>Total</b>	<b>1</b>	<b>0</b>	
<b><u>Leak</u></b>			
Consumer	187	129	
District	18	14	
<b>Total</b>	<b>205</b>	<b>143</b>	
<b><u>Check Pressure</u></b>	<b>0</b>	<b>3</b>	
<b>Total</b>	<b>0</b>	<b>3</b>	
<b><u>Turn Off / On</u></b>	<b>27</b>	<b>11</b>	
<b>Total</b>	<b>27</b>	<b>11</b>	
<b><u>Other</u></b>	<b>11</b>	<b>21</b>	
<b>Total</b>	<b>11</b>	<b>21</b>	
<b><u>TOTAL FOR MONTH:</u></b>	<b><u>271</u></b>	<b><u>201</u></b>	<b><u>35%</u></b>

### **Fiscal YTD Summary**

Billing	4	7
Meter Replacement	70	70
Need Read	16	21
No-Water	14	-
Leak	929	654
Water Quality	1	1
Noisy Pipes	-	2
Pressure	7	8
Turn Off / On	115	79
Other	64	43
<b>Total</b>	<b><u>1,220</u></b>	<b><u>885</u></b>

### **Change Primarily Due To**

Increase in Billing
Decrease in Meter Replacements
Decrease in Reads
Increase in No-Water
Increase in Leaks
No Change.
Decrease in Noisy Pipes
Increase in Water Pressure
Increase in Water On/Off
Increase in Misc. Tags
<b><u>38%</u></b>

**Bill Adjustments Under Board Policy:****October 22 vs. October 21**

Oct-22	20	\$7,200
Oct-21	16	\$4,954

**Fiscal Year vs Prior FY**

FY 22/23	64	\$16,919
FY 21/22	63	\$20,043



## MEMORANDUM

To: Board of Directors

November 15, 2022

From: Julie Blue, Auditor-Controller *JB*  
Nancy Holton, Accounting Supervisor *NH*

Subj: Auditor-Controller's Monthly Report of Investments for October 2022  
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**RECOMMENDED ACTION:** Information

**FINANCIAL IMPACT:** None

At month end the District's Investment Portfolio had an amortized cost value (i.e., cash balance) of \$42,235,120 and a market value of \$42,754,705. During October the cash balance increased by \$408,662. The market value of securities held decreased \$480,414 during the month. The total unrestricted cash balance at month end was \$4,791,957 and 106.9% of the Designated Cash Reserves are funded.

At October 31, 2022, 52% of the District's Portfolio was invested in California's Local Agency Investment Fund (LAIF), 9% in Time Certificates of Deposit, 35% in a Treasury Note, 2% in the Marin County Treasury, and 2% retained locally for operating purposes. The weighted average maturity of the portfolio was 67 days, compared to 77 days at the end of September. The LAIF interest rate for the month was 1.77%, compared to 1.51% the previous month. The weighted average Portfolio rate was 2.76%, compared to 2.64% for the prior month.

Investment Transactions for the month of October are listed below:

10/17/2022	US Bank	Sharonview Credit Union	\$249,000.00	Purchase 4.35% TCD due 10/17/24
10/20/2022	LAIF	US Bank	\$600,000.00	Trsf from LAIF account
10/25/2022	US Bank	LAIF	\$300,000.00	Trsf to LAIF account

**NORTH MARIN WATER DISTRICT**  
**AUDITOR-CONTROLLER'S MONTHLY REPORT OF INVESTMENTS**  
**October 31, 2022**

Type	Description	S&P Rating	Purchase Date	Maturity Date	Cost Basis <sup>1</sup>	10/31/2022 Market Value	Yield <sup>2</sup>	% of Portfolio
<b>LAIF</b>	State of CA Treasury	AA-	Various	Open	\$22,547,799	\$22,114,001	1.77% <sup>3</sup>	<b>52%</b>
<b>Time Certificate of Deposit</b>								
TCD	Enerbank	n/a	9/25/20	9/25/24	249,000	249,000	0.45%	1%
TCD	Sallie Mae Bank	n/a	8/18/21	8/18/23	249,000	249,000	0.35%	1%
TCD	UBS Bank	n/a	9/9/21	9/11/23	249,000	249,000	0.35%	1%
TCD	BMW Bank	n/a	8/20/21	2/20/24	249,000	249,000	0.45%	1%
TCD	Goldman Sachs Bank	n/a	1/19/22	1/19/24	249,000	249,000	0.75%	1%
TCD	Ally Bank	n/a	2/24/22	2/23/24	248,000	248,000	1.30%	1%
TCD	Greenstate Credit Union	n/a	3/15/22	3/15/24	249,000	249,000	1.60%	1%
TCD	Capital One Bank	n/a	4/7/22	4/8/24	247,000	247,000	2.20%	1%
TCD	Capital One Bank, N.A.	n/a	4/20/22	4/22/24	247,000	247,000	2.35%	1%
TCD	American Express Natl Bank	n/a	5/4/22	5/6/24	246,000	246,000	2.60%	1%
TCD	BMO Harris Bank	n/a	6/10/22	6/10/24	246,000	246,000	2.80%	1%
TCD	GE Credit Union	n/a	6/29/22	6/28/24	249,000	249,000	3.25%	1%
TCD	Beal Bank	n/a	7/13/22	7/10/24	246,000	246,000	3.05%	1%
TCD	Synchrony Bank	n/a	8/5/22	8/5/24	245,000	245,000	3.30%	1%
TCD	Discover Bank	n/a	9/13/22	9/13/24	245,000	245,000	3.40%	1%
TCD	Sharonview Credit Union	n/a	10/17/22	10/17/24	249,000	249,000	4.35%	1%
					<b>\$3,962,000</b>	<b>\$3,962,000</b>	<b>1.99%</b>	<b>9%</b>
<b>US Treasury Notes</b>								
Treas	Treasury Note	n/a	8/24/22	12/20/22	\$15,040,800	\$14,994,184	2.83%	35%
<b>Other</b>								
Agency	Marin Co Treasury	AAA	Various	Open	\$1,044,785	\$1,044,785	0.03%	2%
Other	Various	n/a	Various	Open	639,735	639,735	0.14%	2%
<b>TOTAL IN PORTFOLIO</b>					<b>\$43,235,120</b>	<b>\$42,754,705</b>	<b>2.76%</b>	<b>100%</b>

Weighted Average Maturity = **67 Days**

LAIF: State of California Local Agency Investment Fund.

TCD: Time Certificate of Deposit.

Treas: US Treasury Notes with maturity of 5 years or less.

Agency: STP State Revolving Fund Loan Reserve.

Other: Comprised of 5 accounts used for operating purposes. US Bank Operating Account, US Bank STP SRF Loan Account, US Bank FSA Payments Account, Bank of Marin AEEP Checking Account & NMWD Petty Cash Fund.

1 Original cost less repayment of principal and amortization of premium or discount.

2 Yield defined to be annualized interest earnings to maturity as a percentage of invested funds.

3 Earnings are calculated daily - this represents the average yield for the month ending October 31, 2022.

<b>Interest Bearing Loans</b>	Loan Date	Maturity Date	Original Loan Amount	Principal Outstanding	Interest Rate
Marin Country Club Loan	1/1/18	11/1/47	\$1,265,295	\$1,086,180	1.00%
Marin Municipal Water - AEEP	7/1/14	7/1/32	\$3,600,000	\$1,777,295	2.71%
Employee Housing Loan (1)	3/30/15	3/30/30	250,000	250,000	Contingent
<b>TOTAL INTEREST BEARING LOANS</b>			<b>\$5,115,295</b>	<b>\$3,113,475</b>	

The District has the ability to meet the next six months of cash flow requirements.

## POINT REYES LIGHT October 27, 2022

### **Notice:**

Seasonal salinity intrusion has occurred into two of North Marin Water District's wells serving the West Marin communities of Point Reyes Station, Olema, Inverness Park, and Paradise Ranch Estates.

The table below lists the most recent concentrations for sodium and chloride in the West Marin water supply. While there is no direct health concern from salt for most people at this concentration, customers that are on sodium restricted diets may choose to consult their physicians to see if additional sodium is a concern for them.

Date	Sodium	Chloride	Units
9/26/22	12 – 78*	15 – 150*	mg/L*
10/3/22	19 – 87*	23 – 160*	mg/L*
10/10/22	12 – 88*	16 – 150*	mg/L*
10/17/22	51 – 82*	71 – 140*	mg/L*

mg/L\* = milligrams per liter

\* This is a range from four different sample sites across the span of NMWD's distribution system.

More information about NMWD's water quality programs including the annual report summarizing the high quality of the drinking water we serve to your tap can be found at [www.nmwd.com/wq](http://www.nmwd.com/wq).

November 3, 2022 POINT REYES LIGHT

**Notice:**

Seasonal salinity intrusion has occurred into two of North Marin Water District's wells serving the West Marin communities of Point Reyes Station, Olema, Inverness Park, and Paradise Ranch Estates.

The table below lists the most recent concentrations for sodium and chloride in the West Marin water supply. While there is no direct health concern from salt for most people at this concentration, customers that are on sodium restricted diets may choose to consult their physicians to see if additional sodium is a concern for them.

Date	Sodium	Chloride	Units
10/3/22	19 - 87*	23 - 160*	mg/L*
10/10/22	12 - 88*	16 - 150*	mg/L*
10/17/22	51 - 82*	71 - 140*	mg/L*
10/24/22	12 - 76*	14 - 140*	mg/L*

mg/L = milligrams per liter

\* This is a range from four different sample sites across the span of NMWD's distribution system.

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## POINT REYES LIGHT November 10, 2022

### **Notice:**

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<b>Date</b>	<b>Sodium</b>	<b>Chloride</b>	<b>Units</b>
10/10/22	12 - 88*	16 - 150*	mg/L*
10/17/22	51 - 82*	71 - 140*	mg/L*
10/24/22	12 - 76*	14 - 140*	mg/L*
10/31 - 11/1/22	12 - 74*	14 - 130*	mg/L*

mg/L = milligrams per liter

\* This is a range from four different sample sites across the span of NMWD's distribution system.

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## CALIFORNIA VOICE

# Desalination process must improve as state's reliance increases

If the climate crisis is coming, the water crisis is already here.

As rice fields were fallowed in California, Lake Mead water levels almost sunk so low that Hoover Dam could no longer generate power, and life-threatening toxic dust blew off the dried-up Salton Sea.

Thirty percent of the world population will face water shortages of some kind by 2025. Things are only going to get worse.

Climate change will cause the Colorado River, which supplies water for 40 million people, irrigates 6 million acres of farmland and underpins a quarter of the nation's economy, to lose more than half of its flows by 2100. The depletion of the Ogallala Aquifer in the Midwest threatens agriculture so radically that serious proposals have explored a water pipeline from Louisiana.

Beyond these particular water-strapped cases, of which California has many, warming delivers the one-two punch everywhere, whether it's from lower water supply due to reduced snowpack and higher evaporation, or increased demand because of higher temperatures.

There is no single way out of a future in which all agriculture leaves the West, desert cities from Denver to San Diego are no longer livable, and Native Americans continue to be denied legally enshrined water rights. Measures like better water reuse and more sustainable groundwater management just aren't enough for California.

The water crisis will only be solved if we realize the once quixotic vision of desalination, turning seawater into freshwater. Today, roughly 18,000 desalination plants produce around 1% of the world's freshwater, with production concentrated in regions of high water scarcity such as Israel and Australia.

In 2007, San Diego County approved the largest desalination plant in the Western Hemisphere. The Carlsbad Desalination Plant now delivers 50 million gallons of freshwater per day. And just last month, a smaller desalination plant was unanimously approved to deliver freshwater to Orange County.

Desalination also represents a prominent piece of Gov. Gavin Newsom's State Water Plan. But even state-of-the-art plants still suffer from issues that imperil their ubiquity.

The desalination process is so energy-intensive that desalination plants often require carbon-emitting power plants right next door, which can increase costs up to 10 times higher than groundwater. The high-pressure intake of seawater also threatens ocean life, and the output of brine threatens coastal environments.

With high energy use, environmental dangers and high costs forced onto ratepayers, desalination faces strong opposition across the political spectrum. But this resistance overlooks both the necessity of desalination — at least relative to more dire options — and the potential promise of improved desalination technologies.

Saudi Arabia recently authorized a massive solar project to fully power an existing plant, showcasing the potential of a carbon-free desalination future. To its credit, the Orange County plant will use slanted wells that draw water from beneath the sea bed to protect ocean life, and the brine will be treated at a nearby wastewater treatment facility.

Energy recycling, alongside better electronics, are enabling less energy-intensive (and cheaper) methods of desalination, including breakthrough concepts like using shockwaves.

Desalination will be a major piece of California's water future, and its inevitability demands the research, policy and funding attention of an imperiled human right. Safe, efficient and clean desalination means fewer dams, cheaper and broader access to water, and the ability to support population growth while continuing to produce food for the country and world.

The alternative is dry, dusty and deadly.

*Grayson Zulauf is a clean energy entrepreneur. Distributed by [CalMatters.org](https://calmatters.org).*

## WEST MARIN

# District finishes new water well to cut salt influx

BY WILL HOUSTON

[WHOUSTON@MARINIJ.COM](mailto:WHOUSTON@MARINIJ.COM)

A long-awaited project to relieve thousands of western Marin residents from worsening saltwater contamination in their drinking water supply has been completed, according to the North Marin Water District.

Years in the making, the project added a fourth water well serving the nearly 2,000 residents in Point Reyes Station, Olema, Paradise Ranch Estates and Inverness Park.

The new well, located along Lagunitas Creek on the Gallagher Ranch, can produce water free of saltwater that meets the yearly water needs for the area, said district water quality manager Pablo Ramudo.

“The water quality is excellent there,” Ramudo said.

For the past seven years, the district has relied on three wells. Two of the wells are on former Coast Guard property along Tomales Bay in Point Reyes Station. Their low elevation has made them prone to saltwater intrusion, which has worsened in recent years because of drought conditions and rising seas, Ramudo said.

Residents noticed a saltier taste. Salt levels reached such high levels last year that the water district made the unprecedented decision to install an emergency drinking-water tank for residents with salt-restrictive diets.

In 2015, the district added a pipeline allowing it to use a water well it had built on the Gallagher Ranch. The well water is free from saltwater because of its inland location and its higher elevation. However, the well only produced about half of the 300 gallons per minute that the district expected.

To address this, the district made plans to build the second well at the Gallagher Ranch. The new well, which came online at the end of October, can produce up to 200 gallons per minute. Ramudo said it is enough to meet the average annual demands in the area.

The new well cost about \$891,000. Grants covered about \$464,000 of the cost, Ramudo said.

The district plans to continue using the Coast Guard wells when needed.

“The water is still of really high quality so we’re going to keep those wells around,” Ramudo said. “They’re an important asset to the community. But as long as everything is working correctly and we don’t have any emergency demands, the preferred source is of course from the Gallagher wells.”

However, the district cannot use both of the Gallagher Ranch wells at the same time until it completes electrical upgrades. The electrical project, which will cost an estimated \$150,000, is expected to be completed by May or June.

Ken Levin, a Point Reyes Station resident and member of the Point Reyes Station Village Association, commended the district for building the well and improving the water.

“Some of us have not been drinking it because of the high salinity,” he said.

The district had sought to complete the project before the summer of 2021, but it was challenged by Gordon Bennett, president and founder of the Save Our Seashore nonprofit organization in Inverness.

Bennett said the district’s environmental review did not adequately study how a second well would affect Lagunitas Creek flows and the endangered wildlife such as coho salmon. Bennett’s appeals to the county and the California Coastal Commission were rejected last year.

Bennett expressed concern that the district was not maintaining state-mandated flow requirements on Lagunitas Creek for endangered coho salmon and that the new well could further impact its ability to do so.

Bennett said that despite the second water well not being completed last year, saltwater intrusions were fewer because western Marin residents conserved water during the route. He said this “proves my point that during a drought the risk from NMWD’s unmitigated well use is to the fish, not to NMWD’s customers.”

Residents such as Levin have said the saltwater issues — including the need to deploy an emergency drinking-water tank — could have been avoided had Bennett ended his appeals.

Ramudo said the district’s environmental study concluded that the second well is not expected to have an impact on Lagunitas Creek flows that would be detrimental to protected species. Now that the well is installed, the district will monitor water flows in the creek for the next year and report the results to the state, he said.

## RESPIRATORY DISEASE

# Doctors warn of viral risk in Marin

## Early surge observed in non-COVID illness

BY RICHARD HALSTEAD

[RHALSTEAD@MARINIJ.COM](mailto:RHALSTEAD@MARINIJ.COM)

Respiratory syncytial virus, a seasonal menace that can pose serious risk to infants and the elderly, has arrived much earlier than normal in Marin.

“This is a very early RSV season,” Dr. Matt Willis, the county’s public health officer, said Wednesday. “Our pediatricians have not seen this number of cases this early, ever.”

Willis said the virus is showing up at all five of the sites where the county collects wastewater samples.

Dr. Nelson Branco of Tamalpais Pediatrics, which has offices in Larkspur and Novato, said the practice has had “a huge increase in the number of sick babies and children.”

“We’re seeing the volume of illness that we would typically expect in January or February, but at a really early point in the season,” he said.

Dr. David Hoffman, medical director of MarinHealth Medical Center’s hospitalist program, said he is also seeing evidence of a local surge in RSV cases.

“We have had to admit multiple patients for RSV,” Hoffman said.

Hoffman said in at least one case the medical center had to transfer a young patient to a pediatric intensive care unit in the University of California, San Francisco system. UCSF Benioff Children’s Hospitals has such units in San Francisco and Oakland. California Pacific Medical Center also operates a pediatric intensive care unit in San Francisco. None of Marin’s three hospitals has a pediatric intensive care unit.

“What we’re hearing is that the intensive care units in those hospitals are in some cases full,” Willis said.

Hoffman said MarinHealth Medical Center is trying to take some of the pressure off the hospitals with pediatric intensive care units by caring for as many of local RSV patients as it can safely manage.

He said the biggest challenge has been finding enough nurses.

"We've really been having to work hard to accommodate the kids with RSV that we've needed to admit," Hoffman said. "To my knowledge, we have not had to transfer any kids due to a lack of nurses."

Branco said the early surge of cases has put an added strain on pediatricians who are typically busy this time of year doing sports physicals and other examinations related to the beginning of the school year.

"We're also seeing a lot more behavioral health and mental health visits in the aftermath of the pandemic," Branco said. "Our advice nurses on a recent Monday got double the number of calls that we typically get on a Monday at this time of year. So it's added stress to an already busy schedule."

Willis said most people will experience RSV as a common cold. Symptoms include a runny nose, coughing, sneezing, decreased appetite and fever, according to the federal Centers for Disease Control and Prevention.

For children who are less than 6 months old and adults age 80 and older, RSV poses greater risks. It can develop into lung infections such as pneumonia and bronchiolitis, and it can be life-threatening. Willis said the airways of infants are so small that mucus generated by RSV can block the passage of oxygen.

"We're recommending that the parents of small babies refrain from taking them out in crowded indoor public spaces for at least three months," Willis said, "and if they do have visitors to make sure grandparents and other visitors wash their hands before holding the child."

Unlike COVID-19, which spreads mainly through droplets in the air, RSV is transmitted through the air and through physical contact, and can live on surfaces for hours.

"So hand washing and wiping down surfaces is an important way to protect against infection," Willis said.

There is no vaccine for RSV, but that might change soon. Willis said that in just the last few weeks promising results have been released from early clinical trials on a new vaccine, but it is designed for adults.

Hoffman said there is one antibody medication on the market that reduces the chance of contracting RSV. The drug, Synagis, requires monthly injections and is prescribed for children who are at increased risk if they contract RSV, such as significantly premature children and children with cardiac defects. There is no treatment for people who have contracted the virus.

Willis said the early spike in RSV cases is likely due to precautions such as mask wearing and sheltering taken to stop the spread of COVID-19. In addition to suppressing the spread of the coronavirus, the precautions reduced the number of people contracting other respiratory viruses such as RSV and influenza. Now that these safeguards have been removed, there is a larger group of children who have never been exposed to the viruses.

“RSV is making up for lost time,” Willis said.

Branco said, “It’s important to note that it’s not that RSV is becoming more severe or has changed in any way.”

Branco said several of his young patients have also tested positive for influenza.

“It is very early to be seeing influenza,” he said, “and we’re still seeing kids testing positive for COVID.”

Hoffman advises parents to make sure their children are vaccinated for COVID-19, influenza, pertussis and pneumococcus.

Willis had one bit good news. He said a new surge of COVID-19 cases, feared by some last month due to a spike of cases in Europe, has so far failed to materialize. Willis said the surge of cases and hospitalizations in Europe have subsided and the number of cases in Marin has decreased further over recent weeks despite the emergence of new variants.

However, he said, there are no guarantees the respite will continue.

“The wild card here,” he said, “is that the holidays have just begun.”

## SEASONAL SICKNESS

# COVID, flu — season of respiratory infections

BY DEB BALZER

MAYO CLINIC NEWS NETWORK

COVID-19, respiratory syncytial virus (RSV) and influenza are respiratory infections caused by different viruses. The concern is that each has overlapping symptoms, and all are arriving together. There are ways to keep these viruses at bay as the U.S. enters the colder months.

“We’re not really in a COVID-19 season or flu season, but in a respiratory infection season,” says Dr. John O’Horo, an infectious diseases specialist at Mayo Clinic. “It’s impossible to distinguish based on symptoms from a regular cold to RSV to COVID-19 or flu — especially if you have a mild case. But you can still transmit all of these to others.”

He says people should look at this as more of a global question: “What can I do to prevent respiratory infections as opposed to what can I do to prevent COVID-19?”

“And the answers are staying up to date on your vaccines, COVID-19 and the flu; wearing a mask in the appropriate settings; or if you’re a person who’s had exceptional risk, hand-washing and doing everything you can if you do get sick to prevent spreading to others. That includes trying to stay home from work if you can, wearing a mask consistently if you have any kind of symptoms and being extraordinarily diligent about measures like hand-washing,” says Dr. O’Horo.

Many of the COVID-19 omicron variants are now in circulation — B.1.1.529, BA.1, BA.1.1, BA.2, BA.3, BA.4 and BA.5 are closely monitored by scientists, including those with the Centers for Disease Control and Prevention and the World Health Organization.

“The important thing to know about these subvariants is that each of them is still omicron. They have the same features that omicron has. It’s highly transmissible. It’s not leading to the same degree of hospitalizations or deaths that we saw with previous variants. And your chances of getting severe illness remain much lower if you are vaccinated and up to date with your vaccines,” says Dr. O’Horo.



What's happening with the omicron variants in the U.S. is being seen elsewhere around the globe, explains Dr. O'Horo.

"And that's the same that we're seeing across the entire world at this point. Everywhere. The omicron subvariants are becoming more dominant; there is more of what's called immune escape, where those who have previous infection, or particularly previous vaccines that were a long time ago, are more likely to get infected," he says. "But there still seems to be a substantial benefit to updating your vaccine now, compared to being previously vaccinated or infective."

## **Natural surge**

Dr. O'Horo says an increase in COVID-19 and other respiratory infections is likely due to the upcoming colder months and holiday season.

"We've always thought there would be some seasonality to COVID-19. And coming into the holidays, especially, we can expect that we're going to see an increase in cases. We will probably see an increase in hospitalizations as well — in part to the natural surge that we're seeing and in part to seeing low uptake of the bivalent booster vaccines," he says. "Hopefully, we'll see that increase with the vaccinations and blunt some of that, but this is a respiratory infection season. And it's not just COVID-19 that we have to worry about this time. Influenza levels are likely to increase as well. And this is expected to be a more severe flu season because we've had two years without a flu season."

## **Prevent infections**

Dr. O'Horo says studies show the COVID-19 bivalent booster vaccines offer a substantial benefit. He recommends everyone who is eligible should get vaccinated.

Along with ensuring you are fully vaccinated for COVID-19 and flu, there are many other protective measures you can take to ensure you and your family remain healthy.

## **Tips to protect against respiratory infections:**

- Get vaccinated (COVID-19 and flu).
- Wash your hands often with soap and water.
- Stay home when sick.
- Avoid crowded areas.
- Masking remains a good option.
- Get tested.

While masking may not be practiced universally, wearing a mask when you have respiratory infection symptoms will help prevent others from getting sick, according to Dr. O'Horo.

"As you enter this season, it's going to be natural to have cold sniffles, flu and COVID-19 infections. It's just more likely to occur," he says. "If that happens, getting tested is important to avoid exposure and exposing others if you have symptoms, whether COVID-19 or not. Masking is still an excellent way to prevent others from getting sick."

# **Lake Sonoma's level at lowest point in history**

## **Experts say reservoir has enough water to last another year**

### **SONOMA COUNTY » DROUGHT CONCERNS**

By

**MARY CALLAHAN**

#### **THE PRESS DEMOCRAT**

Lake Sonoma, the region's largest water storage reservoir, has reached the lowest level in its history after three years of punishing drought with no end in sight.

But there remains plenty of water to get regional users through this winter and even into next, said Sonoma Water Deputy Chief Engineer Don Seymour.

"There's no imminent risk of Lake Sonoma going dry, and that would only be if we really had another very dry year," he said.

Lake Sonoma currently holds less than 42% of its water storage capacity after falling continuously since Jan. 21, when it held 152,474 acre feet of water. (An acre foot is about 326,000 gallons or enough water to flood most of a football field a foot deep in water. Estimates vary, but it can serve roughly one to three average homes for a year, depending how careful they are with their water use.)

It now holds about 102,600 acre feet, a decline of about one-third in 10 months.

The lake had drawn near to this point in October a year ago, reaching 105,509 acre feet.



**Low water levels are visible Monday at Lake Sonoma. The lake, the region's largest water storage reservoir, is at its lowest level ever after years of drought. It currently holds 102,600 acre feet, less than 42% of its storage capacity, according to official estimates. PHOTOS BY BETH SCHLANKER / THE PRESS DEMOCRAT**



**Much of the boat ramp at Lake Sonoma sits out of the water Monday due to low water levels. The reservoir's water levels have been falling continuously since Jan. 21.**

Then, an atmospheric river brought record rainfall and boosted supplies significantly. Occasional rain and runoff afterward mostly raised the level until January, when the situation reversed. Seymour noted that last year's record storm was an anomaly, bringing so much precipitation and coming so early in the year.

"We usually never see any storage improvement until November, December, January," he said. "I don't anticipate any change until later in the winter."

There's tremendous uncertainty about the region's future water supply situation. Forecasters are anticipating a continued La Niña atmospheric influence through the

beginning of next year, which likely means very dry conditions in Southern California and the American Southwest and extremely wet conditions in the Pacific Northwest.

But the signal for Central and Northern California could go either way, the National Weather Service and other meteorologists say. Welcome rain that hit the region Sunday evening is expected to bring up to 1½ inches of rain in the valleys by Wednesday and up to 2 inches in the coastal range, National Weather Service meteorologist Jeff Lorber said. There is a small chance of rain this weekend.

With the landscape so dry, whatever comes is

likely to be sucked up by the ground rather than run into creeks and reservoirs — though restoring the groundwater is a good thing, too, Seymour said.

The weather service's Climate Prediction Center also is calling for above normal rainfall in the area during the next eight to 14 days. But there is no guarantee of normal seasonal rainfall to make up the deficit in Lake Sonoma.

The reservoir was created through construction of Warm Springs Dam across Dry Creek, a tributary of the Russian River.

Dry Creek is the second largest Russian River tributary, draining about 217 square miles of land. The dam was primarily a flood control structure when it was started in 1981 — an attempt to hold back accumulations of floodwater that would hit the lower Russian River at a narrow pass through the coastal mountains and flood local communities.

But it also holds critical water supplies that augment those in the upper Russian River when released into the river near Healdsburg.

Average October storage in the lake is 181,975 acre feet, or about 74.3% of water storage capacity, according to Sonoma Water.

Nick Malasavage, chief of operations and readiness for the U.S. Army Corps of Engineer's San Francisco District, said the lake has dropped low enough to reveal two water inlets, the lowest of which has only been visible once before: last year.

Even during the last multiyear drought, the lake was still significantly above its current storage, reaching a low of 136,553 acre feet on Nov. 11, 2014. Previously, the lake dropped to 125,389 on Feb. 26, 1991. Lake Mendocino, at about 37,400 acre feet, is still above its historic low level of 12,864 acre feet, reached last October.

That's about 34% of the reservoir's storage capacity but closer to 67% of a special target supply curve calculated by Sonoma Water. Malasavage said Lake Sonoma looks similar to how it looked in October 2021, months after trees long underwater began to poke through the lake's surface in some of the narrow, shallower arms.

"It's still quite deep here at Lake Sonoma," Malasavage said. "Despite being this low, the lake is still quite deep." *You can reach Staff Writer Mary Callahan at 707-5215249 or [mary.callahan@pressdemocrat.com](mailto:mary.callahan@pressdemocrat.com). On Twitter @MaryCallahanB.*

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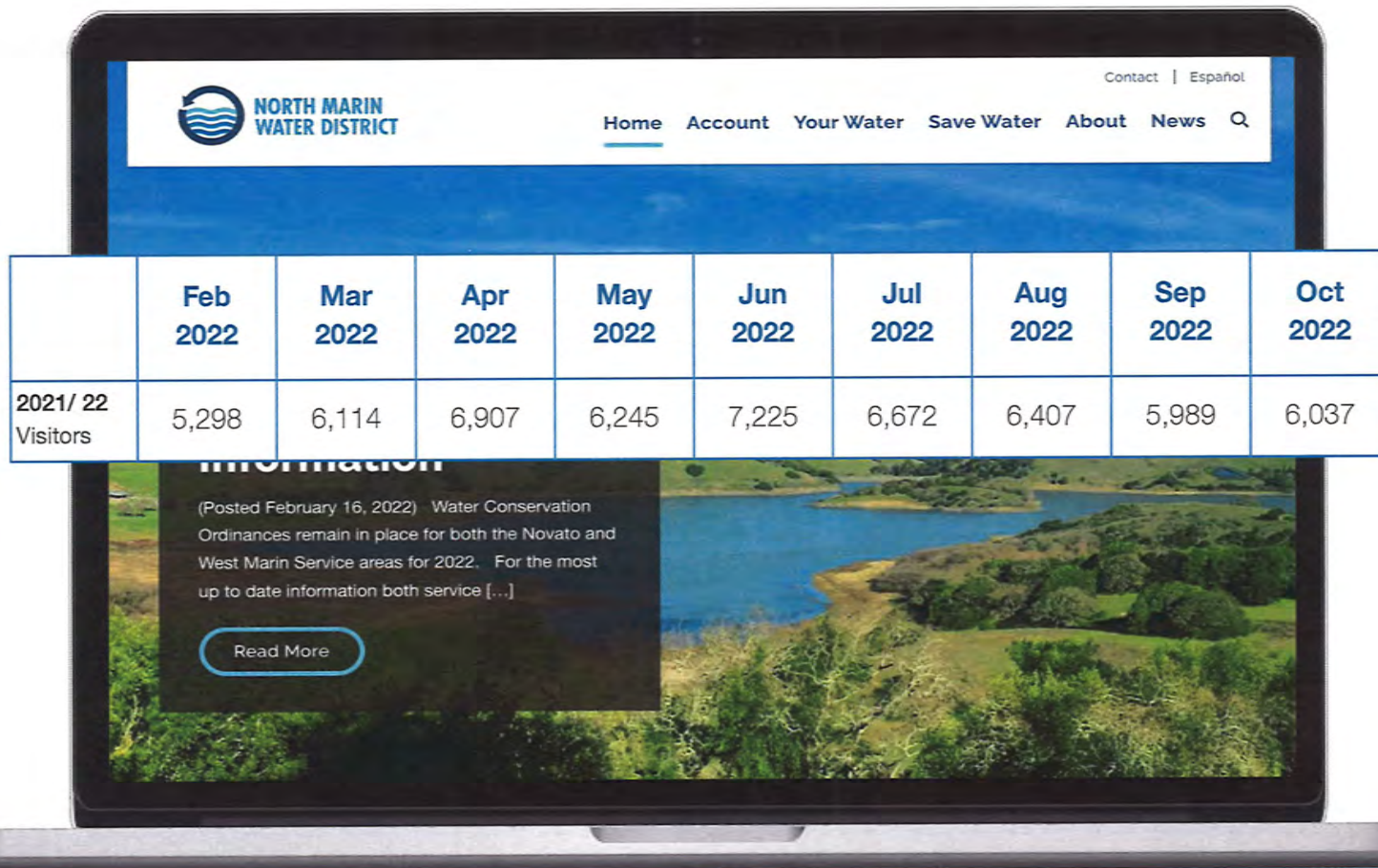
**NORTH MARIN  
WATER DISTRICT**

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# **Web & Social Media Report**




October 2022

## Website Statistics





## Social Media Followers

	Feb-2022	Mar-2022	Apr-2022	May-2022	Jun-2022	Jul-2022	Aug-2022	Sep-2022	Oct-2022
 Facebook Followers	1,510	1,571	1,627	1,695	1,760	1,838	1,904	1,964	2,005
 Twitter Followers	66	69	70	72	76	77	77	75	74
 Instagram Followers	630	638	645	656	670	679	689	693	709



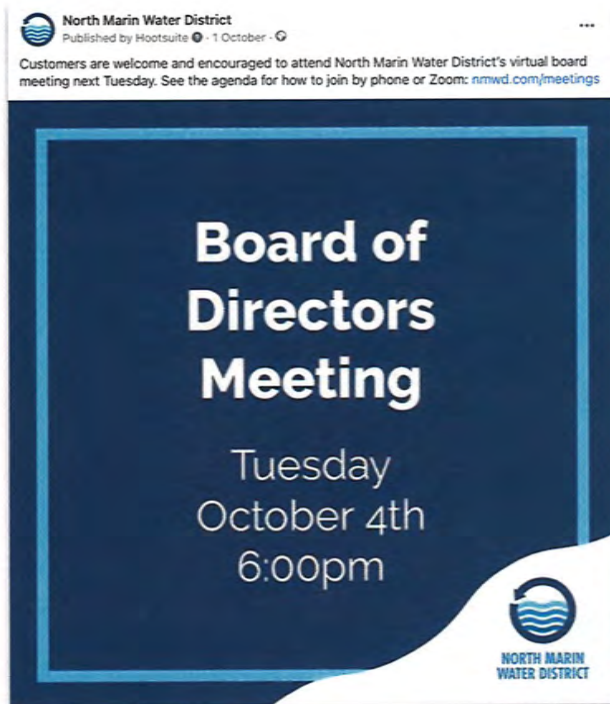
## NMWD Most Visited Pages

Pages	Unique Pageviews	% of Total
<a href="#">Home</a>	3,005	28.10%
<a href="#">Online Billing</a>	2,096	21.08%
<a href="#">WaterSmart</a>	1,259	12.76%
<a href="#">Contact</a>	215	1.98%
<a href="#">Outdoors</a>	182	1.85%
<a href="#">What Is An Acre Foot?</a>	159	1.84%
<a href="#">Meeting 2022</a>	152	1.79%
<a href="#">Drought is Here. Save Water.</a>	123	1.57%
<a href="#">Employment Opportunities</a>	121	1.37%





## October Social Media Highlights | Facebook



352 people reached | 24 engagements

*Engagements include likes, reactions, clicks and comments*



275 people reached | 24 engagements





## October Social Media Highlights | Facebook



260 people reached | 26 engagements

*Engagements include likes, reactions, clicks and comments*



2 people reached | 9 engagements







## October Social Media Highlights | Facebook



218 people reached | 18 engagements

*Engagements include likes, reactions, clicks and comments*

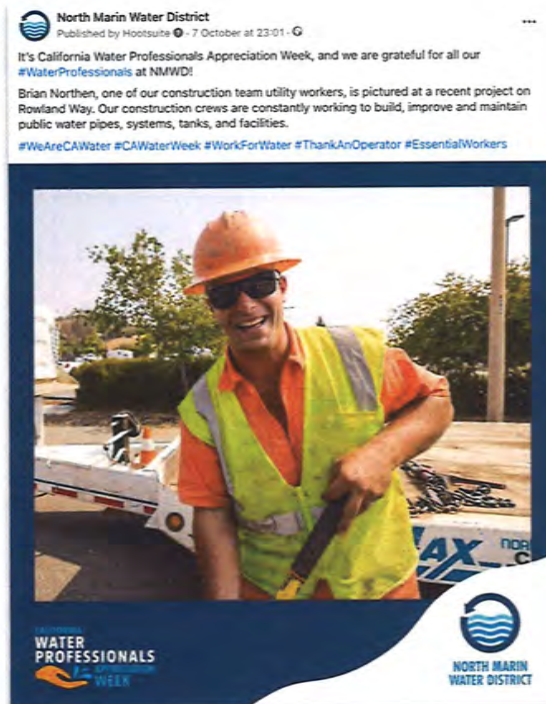


145 people reached | 9 engagements



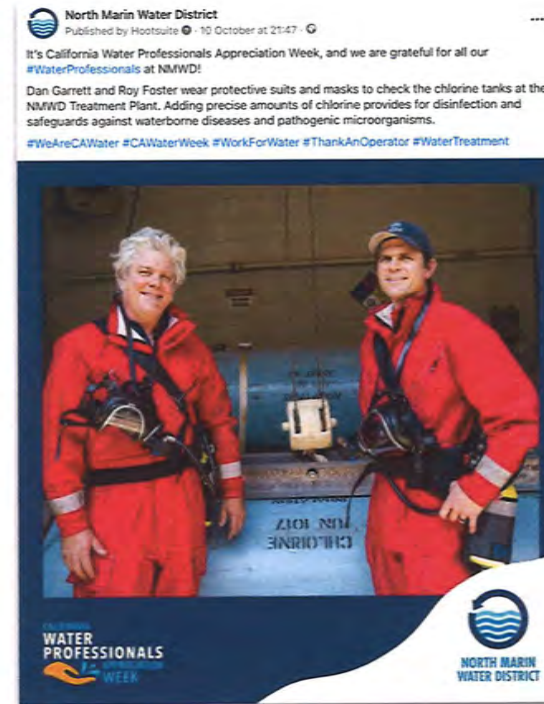


## October Social Media Highlights | Facebook



177 people reached | 29 engagements

Engagements include likes, reactions, clicks and comments



198 people reached | 19 engagements





## October Social Media Highlights | Facebook



232 people reached | 28 engagements

Engagements include likes, reactions, clicks and comments



478 people reached | 104 engagements



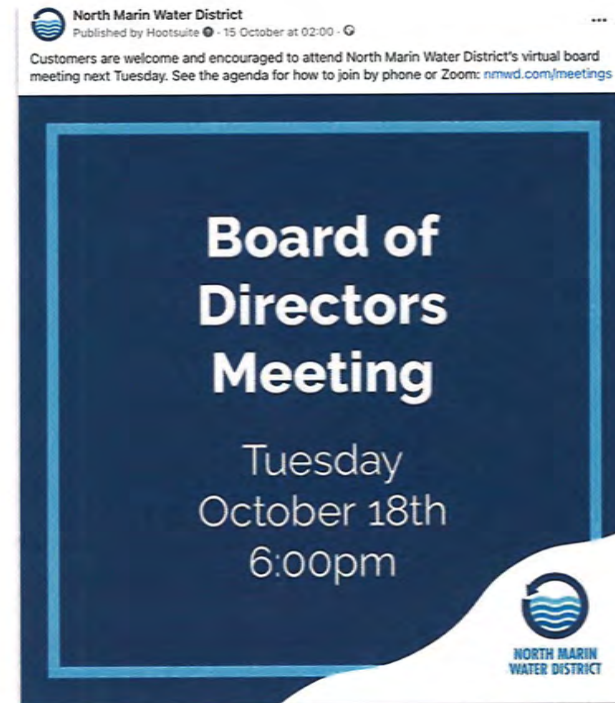




## October Social Media Highlights | Facebook



45 people reached | 2 engagements



134 people reached | 4 engagements

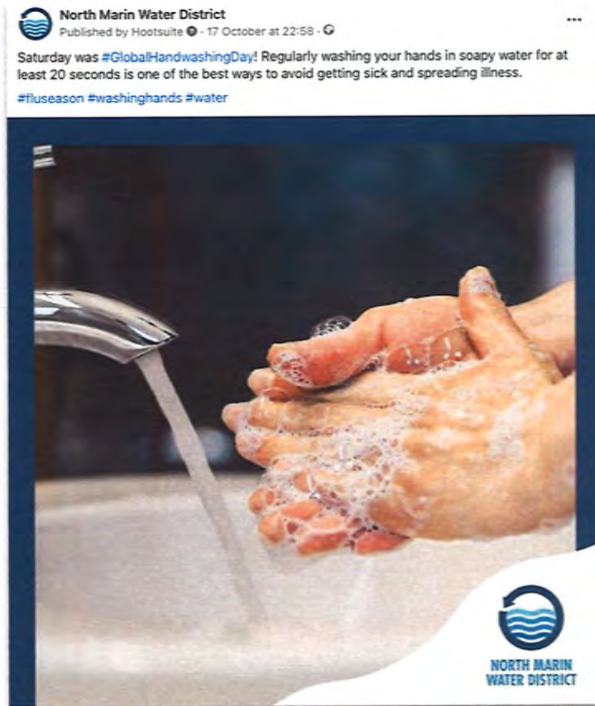
*Engagements include likes, reactions, clicks and comments*







## October Social Media Highlights | Facebook



143 people reached | 4 engagements

*Engagements include likes, reactions, clicks and comments*



117 people reached | 3 engagements



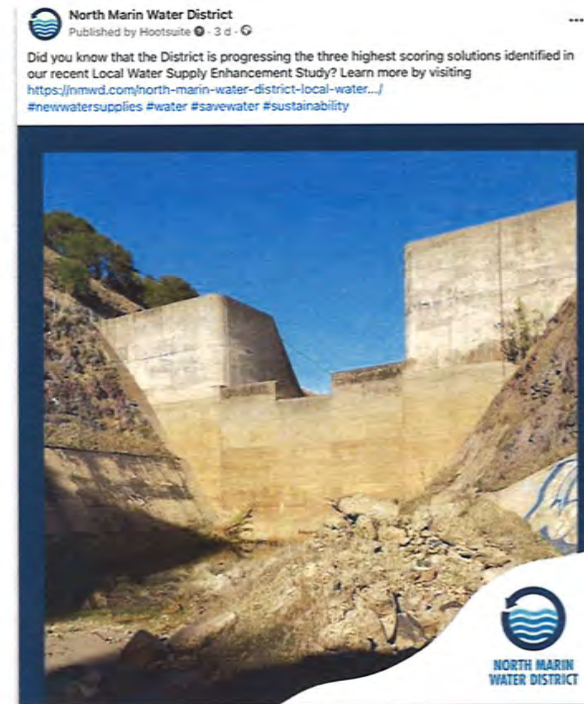


## October Social Media Highlights | Facebook



321 people reached | 22 engagements

*Engagements include likes, reactions, clicks and comments*

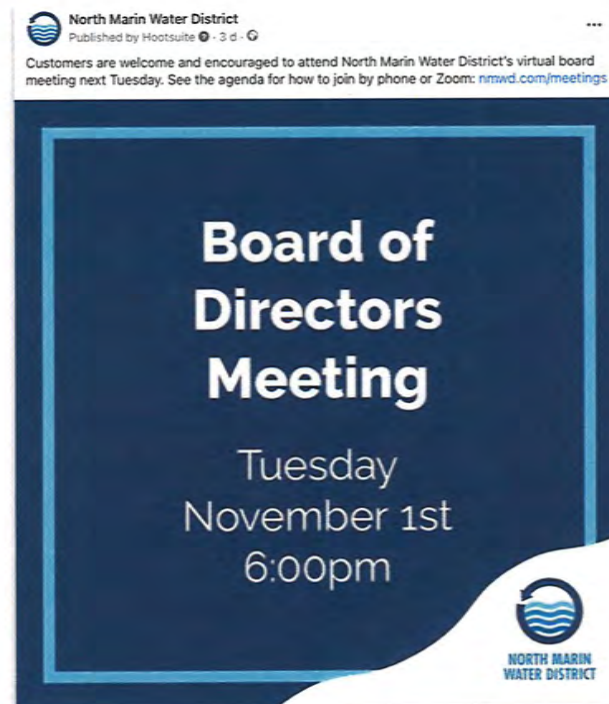


153 people reached | 17 engagements





## October Social Media Highlights | Facebook



17 people reached | 3 engagements

*Engagements include likes, reactions, clicks and comments*







## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 1

Customers are welcome and encouraged to attend North Marin Water District's virtual board meeting next Tuesday. See the agenda for how to join by phone or Zoom: [nmwd.com/meetings](https://nmwd.com/meetings)

### Board of Directors Meeting

Tuesday, October 4th  
6:00pm



**North Marin Water District** @NorthMarinWater · Oct 1

Today our Water Quality Supervisor, Pablo Ramundo, celebrates 19 years at North Marin Water District! Thank you for your service and expertise, Pablo! [#waterindustry](#) [#nmwd](#) [#waterprofessionals](#)





## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 3

...

It's California Water Professionals Appreciation Week! Robert Clark is our head of Operations and manages the supply, distribution and water quality for Novato and the West Marin communities. He also oversees all "above-ground" maintenance for the District. [#CAWaterWeek](#)



WATER  
PROFESSIONALS  
Appreciation Week



**North Marin Water District** @NorthMarinWater · Oct 4

...

It's [#CaliforniaWaterProfessionalsAppreciationWeek](#)! James Lemos, one of our Electrical Mechanical Technicians, is pictured with one of our portable power generators that ensures we can power our pump stations to send water into the system during a public safety power shutoff.



WATER  
PROFESSIONALS  
Appreciation Week





## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 5

It's [#CaliforniaWaterProfessionalsAppreciationWeek](#)! Brad Stompe, Water Distribution and Treatment Plant Supervisor, is pictured collecting water samples for testing at Stafford Lake Treatment Plant. [#WeAreCAWater](#) [#WorkForWater](#) [#ThankAnOperator](#) [#WaterTreatment](#) [#WaterQuality](#)



**North Marin Water District** @NorthMarinWater · Oct 6

It's California Water Professionals Appreciation Week! Julie Blue is Auditor and Controller at NMWD, and oversees our customer service, finance, information systems and administrative functions. [#WeAreCAWater](#) [#CAWaterWeek](#) [#WorkForWater](#) [#ThankAnOperator](#) [#EssentialWorkers](#)







## October Social Media Highlights | Twitter



North Marin Water District @NorthMarinWater · Oct 7

...

It's [#CaliforniaWaterProfessionalsAppreciationWeek](#)! Brian Northern, one of our construction team utility workers. Our construction crews are constantly working to build, improve and maintain public water pipes, systems, tanks, and facilities. [#WorkForWater](#) [#ThankAnOperator](#)



WATER  
PROFESSIONALS  
WEEK



North Marin Water District @NorthMarinWater · Oct 10

...

It's [#CaliforniaWaterProfessionalsAppreciationWeek](#), and we are grateful for all our [#WaterProfessionals](#) at NMWD! Dan Garrett and Roy Foster wear protective suits and masks to check the chlorine tanks at the NMWD Treatment Plant. [#WeAreCAWater](#) [#WorkForWater](#) [#WaterTreatment](#)



WATER  
PROFESSIONALS  
WEEK





## October Social Media Highlights | Twitter



North Marin Water District @NorthMarinWater · Oct 11

It's [#CAWaterWeek](#), and we are grateful for all our [#WaterProfessionals](#) at NMWD! Darrell Bynum and Rich Roberto, in our Field Service team, are always working to ensure our meters operate correctly and are communicating readings through our new AMI Metering system. [#WorkForWater](#)



North Marin Water District @NorthMarinWater · Oct 12

Pete Castellucci in our Construction department celebrates 16 years at North Marin Water District this week! Thanks for your service, Pete! [#waterindustry](#) [#nmwd](#) [#waterprofessionals](#)







## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 12

Check out our current employment opportunity at North Marin Water District as a Senior Accountant! Visit [nmwd.com/careers/employ](https://nmwd.com/careers/employ)... for more information.

**We're  
Hiring!**



**North Marin Water District** @NorthMarinWater · Oct 15

Customers are welcome and encouraged to attend North Marin Water District's virtual board meeting next Tuesday. See the agenda for how to join by phone or Zoom: [nmwd.com/meetings](https://nmwd.com/meetings)

**Board of Directors  
Meeting**

Tuesday, October 18th  
6:00pm





## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 15

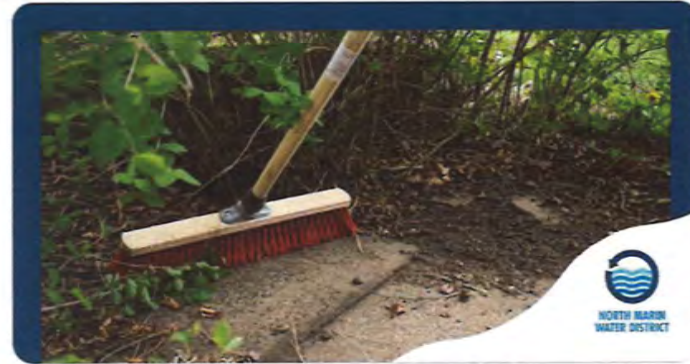
Today is [#GlobalHandwashingDay!](#)

Regularly washing your hands in soapy water for at least 20 seconds is one of the best ways to avoid getting sick and spreading illness. [#fluseason](#) [#washinghands](#) [#water](#)



**North Marin Water District** @NorthMarinWater · Oct 25

Did you know that using a broom, instead of a power washer, to clean outdoor areas can save 6 gallons every minute? Visit [NMWD.com](#) for more tips that can help your household [#savewater](#) and [#savemoney](#). [#water](#) [#conservation](#) [#droughtishere](#)





## October Social Media Highlights | Twitter



**North Marin Water District** @NorthMarinWater · Oct 28 ...

Did you know that the District is progressing the three highest scoring solutions identified in our recent Local Water Supply Enhancement Study? Learn more by visiting [nmwd.com/watersupplyenh...](https://nmwd.com/watersupplyenh...)  
[#newwatersupplies](#) [#water](#) [#savewater](#) [#sustainability](#)



**North Marin Water District** @NorthMarinWater · Oct 29 ...

Customers are welcome and encouraged to attend North Marin Water District's virtual board meeting next Tuesday. See the agenda for how to join by phone or Zoom: [nmwd.com/meetings](https://nmwd.com/meetings)







## October Social Media Highlights | Instagram



11 likes



1 like



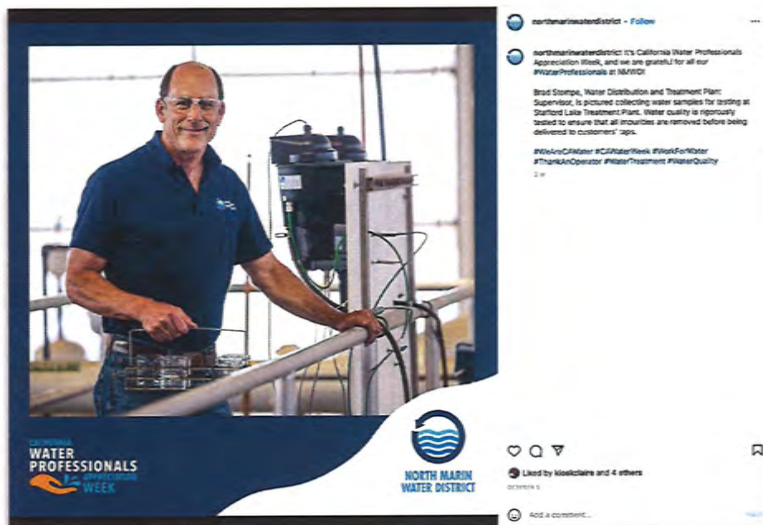


## October Social Media Highlights | Instagram





## October Social Media Highlights | Instagram



5 likes



14 likes



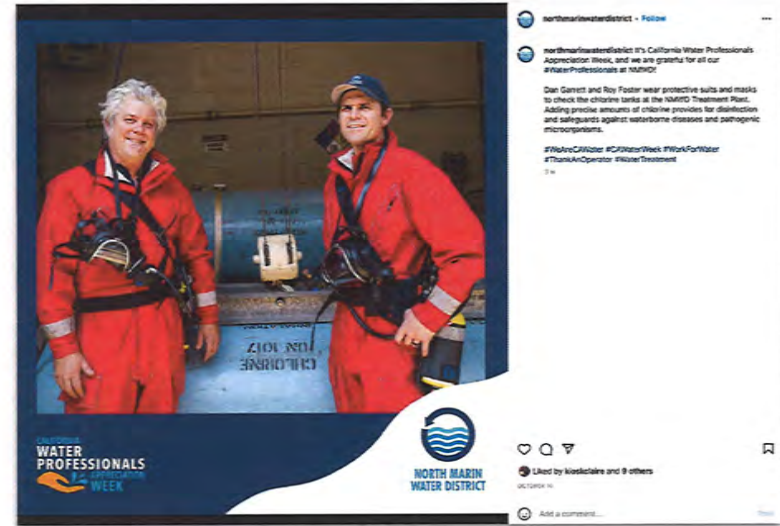




## October Social Media Highlights | Instagram



11 likes

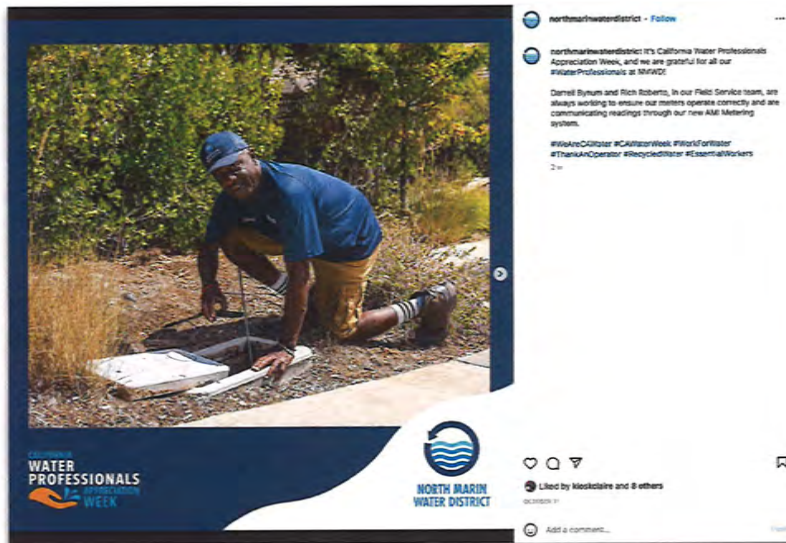


10 likes





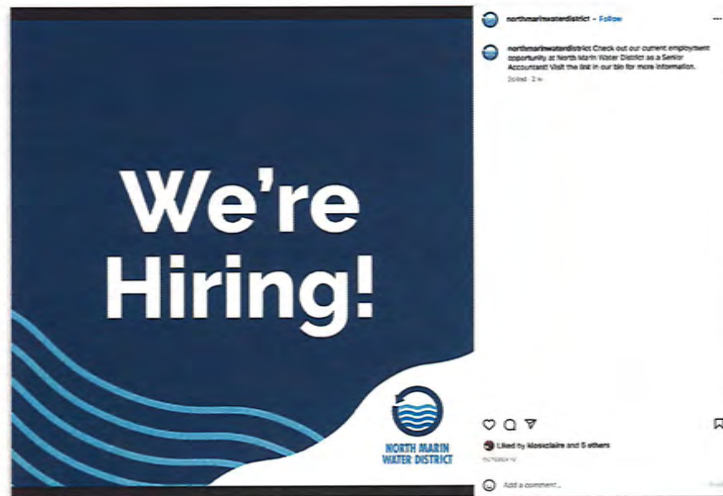
## October Social Media Highlights | Instagram







## October Social Media Highlights | Instagram



6 likes

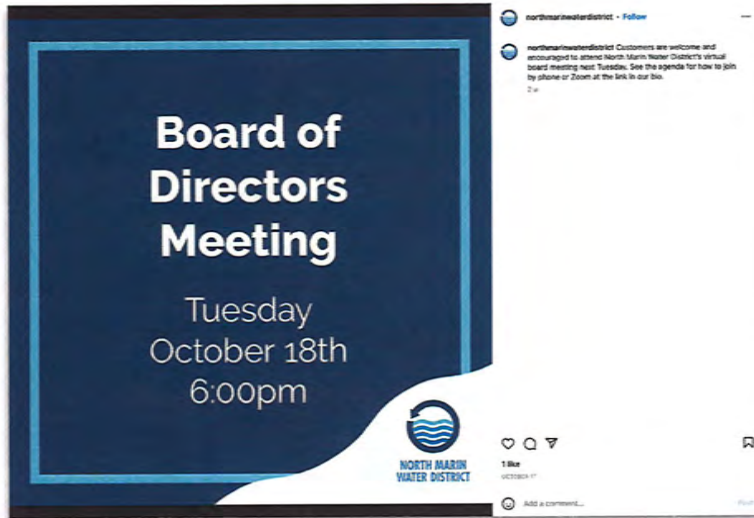


1 like





## October Social Media Highlights | Instagram



2 likes



2 likes







## October Social Media Highlights | Instagram



2 likes





## News Stories - October

### North Marin Water District Local Water Supply Enhancement Study Update

(Posted October 28, 2022) Earlier this year, the District conducted a Local Water Supply Enhancement Study to evaluate water supply alternatives for the Novato area. The goal is to ensure the District has a resilient strategy for sustainable water supply to minimize the impact of future droughts.

In addition to working with an engineering consultant with expertise in water supply alternatives, North Marin Water District held two community workshops in January and April of this year. At the April workshop, a draft report was presented with findings and recommendations in order to gain public feedback.

[\(1\) Office Temporarily Out of Power](#)

[\(2\) North Marin Water District Local Water Supply Enhancement Study Update](#)

# Fall Waterline

## Cash for Grass Rebate

Get cash for removing irrigated and non-irrigated lawn and replacing it with low water use plants.

Up to \$100 per square foot. New available.

Pre-qualification is required.

Increased incentive!

Get cash for removing irrigated and non-irrigated lawn and replacing it with low water use plants.

Up to \$100 per square foot. New available.

Pre-qualification is required.

PRIVATE LTD. IS POSTAGE AND INCOME GROUP. ECHWIS.

POSTAL CUSTOMER

### Access Your Water Use

A WaterSmart portal was developed as a part of the new AMI (Advanced Metering Infrastructure) system, and we encourage you to sign up and log in to get acquainted with the system and learn more about your water use. The portal gives customers access to hourly water use data and the ability to set up alerts for high use and leak events.

Please visit the District's website at [www.nmwd.com](http://www.nmwd.com) to learn more about accessing the WaterSmart portal (and online bill pay). If you experience any issues registering or logging in to the WaterSmart portal, please call 415-887-4133, and a staff member can guide you through the process.

### Drought Is Here. Save Water.

For more info visit [nmwd.com/drought](http://nmwd.com/drought)

## The Waterline

Novato Service Area Newsletter | Issue 49

**Drought Is Here. Save Water.**  
Tony Williams, General Manager

The ongoing drought, including the likelihood of a third straight year of La Niña climate conditions, continues to both present challenges for our customers and emphasize the importance of water as a vital resource to the community.

**Water Supply Studies**  
This year marked the completion of two important water supply studies: The 2021-22 Regional Drought Resiliency Analysis, led by Sonoma Water, and our own Local Water Supply Enhancement Study. Further information and a link to both studies are included in the overview. We are already implementing several alternatives identified in the two studies, including new groundwater supplies in the Santa Rosa basin and the diversion of excess Russian River flows in the winter.

**Water Supply Improvements**  
Earlier this year, North Marin Water District collaborated with Marin Municipal Water District on a project that improves transmission of Russian River water to Marin County. Additionally, as part of the current fiscal year's Capital Improvement Program, we are progressing the top two alternatives from the Local Water Supply Enhancement Study that will improve efficiency of the Stafford Treatment Plant and potentially add over 700 acre-feet of storage in Stafford Lake.

**Conservation Still Critical**  
Regardless of the upcoming winter's rainfall levels, conservation and

continued efficiency remains critical to creating water supply resiliency for Novato, and customers are urged to participate in the water conservation programs offered by the District.

**Recycled Water and Local Sources**  
In the fall, we will continue to utilize treated water from Stafford Lake to reduce our reliance on potable water from the Russian River by 20%. In cooperation with Novato Sanitary and Los Gatos Valley Sanitary Districts, we have significantly expanded our distribution of recycled water to large landscape irrigation customers and various commercial car washes in Novato. Even with future planned development in Novato, recycled water use is projected to offset future potable demand through 2030.

**Infrastructure and Improvements**  
In addition to water supply projects, in fiscal year 2022-23 the District continues to invest in significant infrastructure projects, with emphasis on replacing and improving aging pipelines and facilities, including construction of a new water quality laboratory to ensure the reliable delivery of good quality water.

**Good Water, Good Service, Good Value**  
The current cost of water service for a typical Novato customer — at the median of 16 comparable urban area retail water agencies — continues to offer good value. I'd like to thank our customers for their conservation efforts, which remain critical through the fall and winter months.

### Summary of Prohibitions Remaining in Effect into 2023

- Gutter flooding (unreasonable irrigation overflow or irrigation run-off onto pavement, down a gutter, ditch or other drain)
- Failure to repair a contributable leak of water within a reasonable time
- Washing privately-owned motor vehicles, trailers and boats except from a bucket and hose equipped with an automatic shut-off nozzle for a quick rinse.
- Washing down exterior paved areas.
- Refilling an existing pool drained after July 1, 2021 or initial filling of a new pool after July 1, 2021
- Overhead/above ground irrigation is only allowed 3 days/week
- Odd-numbered addresses can irrigate on Monday, Wednesday and Friday
- Even-numbered addresses can irrigate on Tuesday, Thursday and Saturday
- Overhead/above ground irrigation is only allowed during the hours of 7am to 8pm
- Turn off your automatic irrigation systems during and within 48 hours after measurable rainfall.

This list serves only a summary of the water use prohibitions in Emergency Water Conservation Ordinance 41. For the full list of prohibitions, please visit [nmwd.com](http://nmwd.com). For questions on the water use prohibitions or to report a violation, call 415-761-8844 or email [waterconservation@nmwd.com](mailto:waterconservation@nmwd.com)

### Water Smart Savings Program

North Marin Water District wants to help customers use water efficiently. The Water Smart Savings Program encompasses all you need to get started on saving water and saving money. Call 415-761-8844 for program participation details or visit [nmwd.com](http://nmwd.com)

#### Water Smart Mulch Rebate

Mulch purchase and installation can be rebated at 50% of the cost of approved mulch materials, up to \$200 (increased during this drought period).

#### Cash for Grass Rebate - Increased Incentive!

Get cash for removing irrigated and maintained lawn and replacing it with low water use plants - up to \$100 per 100 square feet now available. Pre-qualification is required.

#### Water Smart Home Survey

This free service includes thorough indoor and outdoor water efficiency checks. Virtual surveys or phone guidance offered at this time.

#### Water Smart Landscape Rebate

Rebate available for water-efficient landscape equipment, such as a new drip irrigation system replacing a spray system, or a rain shut-off device.

#### Pool Cover Rebate

Rebate available for replacement pool covers.

#### High-Efficiency Clothes Washer Rebate

A rebate is offered when purchasing a qualifying high-efficiency clothes washer.

#### Rainwater Catchment Rebate

Rebate for collection and storage of rainwater.

#### High-Efficiency Toilet Rebate

Customers replacing an old water-guzzling toilet with a high-efficiency one may be eligible for a rebate.

#### Weather-Based Irrigation Controller Rebate

Rebate for weather-based irrigation controllers that use weather data and site information to automatically adjust watering times and frequency.

#### Greywater Rebate

Rebate available for installation of qualified greywater systems.

### Local Water Supply Enhancement Survey Update

Earlier this year, the District conducted a Local Water Supply Enhancement Study to evaluate water supply alternatives for the Novato area. The goal is to ensure the District has a resilient strategy for sustainable water supply to minimize the impacts of future drought. The study was accepted by the Board of Directors in July after receiving public input in January and April, 2022 and the District is now moving forward with the highest scoring solutions.

- Improve Stafford Treatment Plant efficiency (including water reclamation, pre-treatment, and raw water intake modifications)
- Increase Stafford Lake's storage capacity
- Divert captured stormwater into Stafford Lake

For more information, visit [nmwd.com/novato-water/novato-water-supplies](http://nmwd.com/novato-water/novato-water-supplies)

### Low Income Rate Assistance (LIRA) Program

This program is available to eligible low-income customers and provides a credit on a two-month billing cycle of \$10 per bill or \$40 per year.

A direct water customer who has a long-term residential account and is eligible for PG&E's Income-based CARE program is eligible for the District's LIRA Program. Check approved the District's website for your next billing cycle.

To request an application or for further information visit our website, [nmwd.com](http://nmwd.com) or call 415-887-4133 or visit the website at [nmwd.com](http://nmwd.com).

Save up to \$40 a year!

### Pay your bills online.

Visit [onlinebill.com/nmwd](http://onlinebill.com/nmwd)

## 75 Years Logo

Kiosk presented ideas for the 75 Years Anniversary logo, and worked with staff to select a proposed design.

Next we will work on some proposed promotional merchandise designs.



**NORTH MARIN  
WATER DISTRICT**



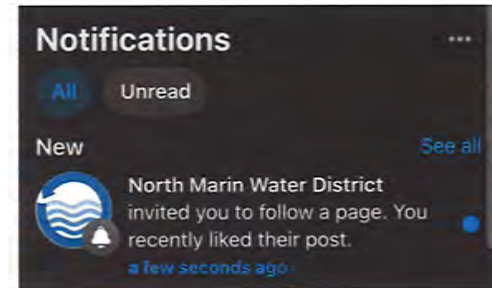
**NORTH MARIN  
WATER DISTRICT**



## Facebook Likes Campaign - October Report



We are running an evergreen ad which encourages customers in the NMWD service areas to 'like' (follow) the NMWD Facebook page.



Spend in October 2022	Reach (Number of people who saw the ad)	Impressions	Results (New Page Likes)	Cost Per New Page Like
\$50	3,510	6,270	41	\$1.22

*This month, we were able to reach over **3,510** people with the Likes Campaign*





## What's Next?

- Kiosk will share 75 years logo promotional merchandise ideas
- Working with staff on news stories, including communications about New Housing Developments in Novato and West Marin
- Social media Fall posts providing tips and information to NMWD customers
- Continuation of social posts to highlight employees on their work anniversaries
- Working with staff to make updates to the Start Service web form
- Kiosk will provide a branded design layout for the Annual Report once it is finalized



**Thank You**