



1902 - Serving Our Community for over 120 Years - 2025
WEST BAY SANITARY
DISTRICT AGENDA OF
BUSINESS
REGULAR MEETING OF THE DISTRICT BOARD
WEDNESDAY, OCTOBER 29, 2025 AT 7:00 P.M.
RONALD W. SHEPHERD ADMINISTRATION BUILDING,
500 LAUREL STREET, MENLO PARK, CALIFORNIA
94025

Board Members

Fran Dehn, President
David Walker, Secretary
Roy Thiele-Sardiña, Treasurer
Edward P. Moritz, Member
George Otte, Member

General Manager

Sergio Ramirez

District General Counsel

Anthony Condotti, Esq.

AGENDA OF BUSINESS

To participate by telephone or Zoom meeting, public comments can be made by joining
Zoom meeting at:

<https://us06web.zoom.us/j/86508303438?pwd=hnVbKhXwYPIG9EhjTmjEiB0aUWDqyc.1>

Meeting ID: 865 0830 3438 Passcode: 141976

1. Call to Order and Roll Call
2. Communications from the Public
3. Consent Calendar
Matters listed under this item are considered routine and will be enacted by one motion. The motion, seconds, and vote are applicable to any included resolutions and recorded accordingly. There will be no separate discussion of these items unless specifically requested by a member of the Board.
 - A. Approval of Minutes for Regular meeting September 24, 2025 Pg. 3A-1
 - B. Approval of Minutes for Regular meeting October 8, 2025 Pg. 3B-1
 - C. Approval of the Financial Activity Report Authorizing Payment of Certain Bills and Salaries and Consideration of Other Financial Matters thru September 30, 2025 Pg. 3C-1
 - D. Consider Accepting Sewer Facilities Constructed Pursuant to Class 3 Sewer Permit No. 24-197 for the Sewer Main Replacement Serving 811 Bay Road, Menlo Park, California Pg. 3D-1
 - E. Consider Authorizing the General Manager to Issue Class 5 Sewer Permit No. 25-136 for the Construction of Wastewater Facilities for 1195 Westridge Drive, Portola Valley, California Pg. 3E-1
4. General Manager's Report Pg. 4-1

5. Consider Accepting the Performance Merit Pay Program Results Oct. 1, 2024, to Sept. 30, 2025, and Authorize the General Manager to Disburse the Merit Payout for the Total Amount of \$205,153.87 Pg. 5-1
6. Consider Approving District Treasury Report First Quarter FY 2025-26 Pg. 6-1
7. Consider Approving the Resolution Establishing the Updated Personnel Policies Pg. 7-1
8. Bayfront Recycled Water Facility – Solar Presentation – John Pressley Solar Technologies Pg. 8-1
9. Discussion and Direction on Sharon Heights Recycled Water Facility Pg. 9-1
10. Discussion and Direction on Bayfront Recycled Water Project and Status Update Pg. 10-1
11. Report, Discussion, and Direction on RethinkWaste (SBWMA) Pg. 11-1
12. Report and Discussion on Silicon Valley Clean Water (SVCW) Plant Pg. 12-1
13. Closed Session:
 - A. PUBLIC EMPLOYMENT
(Cal. Govt. Code § 54957)
Title: Finance Manager
14. Comments or Reports from Members of the District Board and Consider Items to be Placed on Future Agenda
15. Adjournment

The West Bay Sanitary District does not discriminate against persons with disabilities. Upon request, the agenda and agenda packet can be provided in a format to accommodate special needs. If you require a copy of the agenda or related materials in an alternative format to accommodate a disability, or if you wish to attend this public meeting and will require special assistance or other special equipment, please call the District at (650) 321-0384 at least five days in advance and we will make every reasonable attempt to provide such an accommodation.



1902 - *Serving Our Community for over 120 Years* - 2025

WEST BAY SANITARY DISTRICT
MINUTES OF THE REGULAR MEETING OF THE DISTRICT BOARD
WEDNESDAY, SEPTEMBER 24, 2025 AT 7:00 P.M.

1. Call to Order

President Dehn called the meeting to order at 7:01 PM

Roll Call

BOARD MEMBERS PRESENT: President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz

BOARD MEMBERS ABSENT: Director Otte

STAFF MEMBERS PRESENT: Heydari, Hulsmann, Ramirez, AND Chu and Condotti by Zoom

Others Present: None

2. Communications from the Public: None

3. Consent Calendar

Matters listed under this item are considered routine and will be enacted by one motion. The motion, seconds, and vote are applicable to any included resolutions and recorded accordingly. There will be no separate discussion of these items unless specifically requested by a member of the Board.

- A. Approval of Minutes for Regular meeting September 10, 2025
- B. Approval of the Financial Activity Report Authorizing Payment of Certain Bills and Salaries and Consideration of Other Financial Matters thru August 31, 2025
- C. WBSD Operations and Maintenance Report – August 2025
- D. Town of Los Altos Hills Operations and Maintenance Report for Work Performed by WBSD – August 2025
- E. Town of Woodside Operations and Maintenance Report for Work Performed by WBSD - August 2025
- F. East Palo Alto Sanitary District (EPASD) Operations and Maintenance Report for Work Performed by WBSD – August 2025

Comments: None

Motion to Approve by: Moritz 2nd by: Thiele- Sardiña Vote: AYE: 4 - President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz NAY: 0 Abstain: 0

4. General Manager's Report

Discussion/Comments: General Manager Ramirez reported the Finance Manager is working with the auditors and that a single audit will be necessary. The single audit is required because of grant funding received by the District during FY24/25. He continued to report F&L is preparing the description and plat for the PG&E easement at FEF. The Phase 3-A Point Repair project has begun. The next upcoming events and meetings are Public Works Open House on Sept. 27th, Halloween Event on Oct. 25th, Board Meetings on Oct. 8th and 22nd, Thanksgiving Luncheon on Nov. 13th, and the Christmas Luncheon on Dec. 9th.

5. Consider Approving Performance Merit Pay Program (PMPP) for 2025-2026

Discussion/Comments: Operations Superintendent reported the program began in September 2012 and that goals are primarily focused on reducing spills and maintaining above and beyond goals. A motion was made by Director Moritz and seconded by Secretary Walker to remove the Sewer Service Charge manual billing goal #9, and to add more weight to in-house spot repairs' goal # 6. The motion passed 4 to 0 with one board member being absent. The PMPP pay out for the current year is predicted to come in at 92.72%

Motion to Approve by: Moritz 2nd by: Walker Vote: AYE: 4 - President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz NAY: 0 Abstain: 0

6. Consider Authorizing the General Manager to Execute an Agreement for Engineering Design and Construction Support Services for the Laurel Avenue-Hwy 101 Crossing Improvements Project No. 1773.0

Discussion/Comments: General Manager Ramirez reported the proposal for the design of the pump station was approximately \$173,177 and asked to appropriate \$190K. A motion was made by Director Moritz and seconded by Treasurer Thiele-Sardina to not construct a new pump station and instead approved Tasks 1 & 2 not to exceed \$50,000. The motion passed 4 to 0 with one board member being absent. Staff will report back with the feasibility of reinstalling the sewer main back under Highway 101.

Motion to Approve by: Moritz 2nd by: Thiele- Sardiña Vote: AYE: 4 - President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz NAY: 0 Abstain: 0

7. Consider Authorizing the General Manager to Execute an Agreement for Engineering Design and Construction Support Services for the Willow Pump Station Discharge (Ivy Drive) Capacity Improvements Project No. 1772.0

Discussion/Comments: General Manager Ramirez reported the existing gravity sewer main is approximately 2.5 feet deep and 2,456 feet long. The gravity sewer will be converted to a force main with the project. The project will require SFPUC coordination. The Capital Asset Fund for Fiscal Year 25/26 has an approved design budget of \$300,000. The total proposed design and construction support services for this project is \$191,167. The total appropriation requested is \$210,000 which includes approximately 10% contingency.

Motion to Approve by: Thiele- Sardiña 2nd by: Moritz Vote: AYE: 4 - President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz NAY: 0 Abstain: 0

8. Consider Authorizing the General Manager to Enter Into an Agreement for On-Call Geotechnical Observation and Testing Services and Special Inspections with BAGG Engineers for the Point Repair Project Phase III-A Replacement and Rehabilitation of Sanitary Sewer Mains Project No. 1770.0

Discussion/Comments: General Manager Ramirez reported the BAGG proposal was \$43,900 and asked to appropriate \$50K. He also reported the Phase 3-A Point Repair project was budgeted at \$5M and the bid came in at \$3.9M, which leaves a balance of \$1M.

Motion to Approve by: Walker 2nd by: Thiele- Sardiña Vote: AYE: 4 - President Dehn, Secretary Walker, Treasurer Thiele-Sardiña, and Director Moritz NAY: 0 Abstain: 0 3A-2

9. Report and Discussion on Sharon Heights Recycled Water Facility

Discussion/Comments: General Manager Ramirez reported on the O&M meeting which included a discussion on pond management and adjusting levels.

10. Discussion and Direction on Bayfront Recycled Water Project and Status Update

Discussion/Comments: General Manager Ramirez reported on the design build team meeting which included working heavily on the design of headworks and advanced treatment. Staff is working with the City of Menlo Park to schedule a meeting to coordinate recycled water efforts in the mutual service areas.

11. Report, Discussion and Direction on RethinkWaste (SBWMA)

Discussion/Comments: President Dehn reported Rethink Waste has an RFP out for finance services. She continued to report there will be a study session in October for the budget, the meeting will be a joint meeting with the TAC. The SB 54 Plastics Pollution Prevention and Packaging Producer Responsibility Act 45-day public comment period will end Oct. 7, 2025. SB 54 aims to reduce plastics in the environment and will require producers of plastics to take more responsibility over their products.

12. Report, Discussion and Direction on Silicon Valley Clean Water (SVCW) Plant

Discussion/Comments: General Manager Ramirez reported SVCW staff requested a volunteer resolution be adopted by the West Bay Board. The Board requested a list of volunteer positions and activities. The Board also requested to have SVCW staff report the need for such policy.

13. Closed Session

- A. PUBLIC EMPLOYMENT
(Cal. Govt. Code § 54957)
Title: Finance Manager

Entered closed session at 8:31 p.m. Left closed session at 8:43 p.m.

Reportable action: None

14. Comments or Reports from Members of the District Board and Consider Items to be Placed on Future Agenda

Discussion/Comments: Lawn looks good. Bring Cost to board. Agenda item showing dollar amounts. President Dehn requested projects, agreement and purchases costs be included of staff reports moving forward.

15. Adjournment Time: The meeting was adjourned at 8:45 PM



1902 - *Serving Our Community for over 120 Years* - 2025

WEST BAY SANITARY DISTRICT
MINUTES OF THE REGULAR MEETING OF THE DISTRICT BOARD
WEDNESDAY, OCTOBER 8, 2025 AT 7:00 P.M.

1. Call to Order

President Dehn called the meeting to order at 7:04 PM

Roll Call

BOARD MEMBERS PRESENT: President Dehn, Secretary Walker, Treasurer Thiele-Sardiña (via Zoom), Director Moritz, Director Otte

BOARD MEMBERS ABSENT: None

STAFF MEMBERS PRESENT: Ramirez, AND Condotti via Zoom

Others Present:

2. Communications from the Public: None

3. Consent Calendar

Matters listed under this item are considered routine and will be enacted by one motion. The motion, seconds, and vote are applicable to any included resolutions and recorded accordingly. There will be no separate discussion of these items unless specifically requested by a member of the Board.

- A. ~~Approval of Minutes for Regular meeting September 24, 2025~~
- B. WBSD Operations and Maintenance Report – September 2025
- C. Town of Los Altos Hills Operations and Maintenance Report for Work Performed by WBSD – September 2025
- D. Town of Woodside Operations and Maintenance Report for Work Performed by WBSD - September 2025
- E. East Palo Alto Sanitary District (EPASD) Operations and Maintenance Report for Work Performed by WBSD – September 2025

Comments: Consent Calendar items B through E were approved. President Dehn pulled and tabled item A to correct the minutes to include the proper motions that were carried out by the Board.

Motion to Approve by: Moritz 2nd by: Walker Vote: AYE: 5 NAY: 0 Abstain: 0

4. General Manager's Report

Discussion/Comments: General Manager Ramierz reported on conducting a solid waste rates study 2026. Board consensus was to keep solid waste rates the same for 2026 and not to conduct a rate study. He continued to report on City of East Palo Alto, Town of Los Altos Hills, and Town of Woodside's O&M. He continued to report on the cost to place ads in the Almanac and the San Mateo Daily. General Manager Ramierz also reported on the ISSAC telemetry replacement project's progress. The next upcoming meetings and events are Board Meetings on Oct. 22 and Nov. 12th. Board consensus was to cancel the October 22nd Board meeting due to a lack of a quorum and hold the second October Regular Board meeting on Wednesday, October 29th. The Halloween Hoopla Parade and Carnival will be on Oct. 25th, and the Thanksgiving Luncheon will be held on Nov. 13th.

5. Report and Discussion on Sharon Heights Recycled Water Facility

Discussion/Comments: General Manager Ramirez reported that 10.6 MG was processed, and 7.4 MG was delivered for September 2025. Less recycled water was delivered due to rain events and cooler weather. The monthly O&M Meeting will be held on Oct 14th.

6. Discussion and Direction on Bayfront Recycled Water Project and Status Update

Discussion/Comments: General Manager Ramirez reported the recycled water steel tanks are being welded at Bayfront and a good time to see them is on Oct. 16th. Anderson Pacific's solar contractor would like to present to the Board at an upcoming meeting to discuss solar options for the Bayfront RWF. President Dehn requested a staff report before the contractor gives their solar presentation.

7. Report, Discussion and Direction on RethinkWaste (SBWMA)

Discussion/Comments: None

8. Report, Discussion and Direction on Silicon Valley Clean Water (SVCW) Plant

Discussion/Comments: There is a Commission meeting on Oct. 9th. One of the agenda items is amendments or replacement to the JPA.

9. Closed Session

- A. PUBLIC EMPLOYMENT
(Cal. Govt. Code § 54957)
Title: Finance Manager

Entered closed session at 7:48 p.m. Left closed session at 8:00 p.m.

Reportable action: None

10. Comments or Reports from Members of the District Board and Consider Items to be Placed on Future Agenda

Discussion/Comments: None

11. Adjournment Time: The meeting was adjourned at 8:01 p.m.



WEST BAY SANITARY DISTRICT
Financial Activity Report
September 2025

Date: *October 29, 2025*

To: *Board of Directors*

From: *Annette Bergeron, Personnel & Accounting Specialist*
Vivian Chu, Finance Manager

Subject: *Approve Monthly Financial Activity Report*

Financial Activity for the month of September 2025.

Receipt Summary:

Commercial Deposits	6,574.00
Deposits in Transit/(Prior Period)	0.00
Returned Checks	0.00
Credit Cards / eChecks	567,811.85
Franchise Fees	10,541.96
San Mateo County [Tax Roll]	0.00
SHGCC	128,324.42
Transfers	4,750,000.00
Total Receipts	<u>5,463,252.23</u>

Withdrawal Summary

Total Checks	6,808,585.29
Total Corp Cards	23,114.35
Total Bank Wires/ACHs	1,382,341.16
External Withdrawals	8,214,040.80
Total Internal Bank Transfers	4,750,000.00
Total Withdrawals	<u>12,964,040.80</u>

Fund Expenditure Summary by Budget Category

Fund		
100	Operations	12,900,034.71
200	Capital	0.00
300	Solid Waste	0.00
500	Recycled Water	9,165.48
800	Silicon Valley Clean Water	54,840.61
Expenditures by Fund		<u>12,964,040.80</u>

The transactions listed comprise multiple District checking, money market, and investment accounts. Transfers are listed based on debit (deposit) or credit (withdrawal) from operating accounts, therefore transfers from investment accounts to operating accounts are not listed twice. Investment activity is detailed in the quarterly Treasurer's Reports.

Presented to West Bay Sanitary District Board of Directors for review and approval.

President _____

Secretary _____

Investment Portfolios

There are currently five separate investment reserves maintained to support the goals of the District, along with reserves held in Local Agency Investment Fund (LAIF) and the restricted Pension Trust and Recycled Water State Revolving Fund (SRF) Reserves. Annual contributions are made in accordance with the Board approved budget and periodically evaluated. The Vehicle & Equipment Reserve account was closed in January 2025. The reserve was moved to LAIF in FY 2025-26.

The Operating Reserve target is set at six months of collection operating expenses, based on the approved fiscal year budget. The reserves are replenished when funds are received through the tax roll, the first payment for fiscal year 2025-26 will be received in December 2025. Funds are also held in the Capital Project Reserve, where \$20 million for long-term liabilities were transferred in fiscal year 2023-24, to earn increased yields.

The Treatment Plant Reserve target balance was set to cover Silicon Valley Clean Water (SVCW) capital needs and avoid incurring addition debt. In July 2024, \$2 million was transferred from the Treatment Plant Reserve's available cash to provide funds for the \$3,356,334 to SVCW for cash in lieu of additional debt due in FY 2024-25.

<u>Reserve Account</u>	<u>Originated</u>	<u>Target Balance</u>	<u>Balance 9/30/25</u>	<u>Target</u>
Operating Reserve	11/26/2014	\$18 million	\$11,210,535	Unfulfilled
Rate Stabilization Reserve	10/30/2015	\$10 million	\$11,867,751	Achieved
Treatment Plant Reserve	8/1/2021	\$12 million	\$10,895,231	Unfulfilled
Capital Reserve	11/26/2014	\$14 million	\$16,200,136	Achieved *
Recycled Water Cash Flow	11/18/2016	\$8 million	\$4,790,396	Unfulfilled
Recycled Water SRF Reserve	3/1/2018	\$1.46 million	\$1,521,407	Achieved
Vehicle & Equipment Reserve	8/18/2011	\$1 million	\$0	Unfulfilled

* The District has \$2.2 million over total unrestricted target balances.

Excess funds over the current monthly expenditures are held in Local Agency Investment Fund (LAIF), which are equivalent to cash and may earn higher yields without a long-term commitment. Operating and Equipment Reserves, customer deposits, and Solid Waste Funds are held in LAIF.

<u>Investments by Type</u>	<u>Target Balance</u>	<u>Balance 9/30/25</u>
Operating Accounts		\$950,001 **
Local Agency Investment Fund (LAIF)	\$18 million	\$11,210,535
Unrestricted Reserves		
Investment Portfolios	\$44 million	\$43,753,514
Money Market Account		\$0
Restricted Reserves		
Recycled Water SRF Reserve	\$1.46 million	\$1,521,407
Public Agency Retirement Services (PARS)		\$1,105,674

** The District had approximately \$77 thousand in outstanding checks at 9/30/25.

**West Bay Sanitary District
Receipts
September 2025**

Receipt Number	Receipt Date	Description	Amount
464367	9/2/2025	Handy Man Plumbing: C1A Permit: 912 Harmon Dr, MP	510.00
464368	9/2/2025	Jonathan Chung: C1A Permit: 1055 MENLO OAKS DR, MP	510.00
464369	9/2/2025	Kian Modjtehed: Junior ADU Fee: 1 Callado Way, ATH	5,595.20
464369	9/2/2025	Kian Modjtehed: Pool House: 1 Callado Way, ATH	4,304.00
464369	9/2/2025	Kian Modjtehed: ADU Fee: 1 Callado Way, ATH	5,595.20
464369	9/2/2025	Kian Modjtehed: C1D Permit: 1 Callado Way, ATH	510.00
464370	9/3/2025	EJ Plumbing: C1F Permit: 183 Hedge Rd, MP	750.00
464371	9/3/2025	Bayshore Plumbers: C1A Permit: 297 Oakhurst Pl, MP	510.00
464372	9/3/2025	EVA Luxury Homes: C1A to C1F: 102 Linden Ave, ATH	240.00
464373	9/3/2025	US Bank: NASPO Contract Payment	684.74
464374	9/3/2025	Jonathan Chuang: C4B Permit: 1055 Menlo Oaks Dr, MP	230.00
464375	9/4/2025	Alignment Architects Inc.: ADU Fee: 61 Irving Ave, ATH	7,316.80
464375	9/4/2025	Alignment Architects Inc.: C1A Permit: 61 Irving Ave, ATH	510.00
464375	9/4/2025	Alignment Architects Inc.: Wye Fee: 61 Irving Ave, ATH	460.00
464376	9/4/2025	Alignment Architects Inc.: Conn Fee: 63 Irving Ave, ATH	8,608.00
464376	9/4/2025	Alignment Architects Inc.: ADU Fee: 63 Irving Ave, ATH	7,316.80
464376	9/4/2025	Alignment Architects Inc.: C1A Permit: 63 Irving Ave, ATH	510.00
464376	9/4/2025	Alignment Architects Inc.: Wye Fee: 63 Irving Ave, ATH	460.00
464377	9/4/2025	Divya Kaveripatnam: ADU Fee: 315 Fletcher Dr, ATH	5,595.20
464377	9/4/2025	Divya Kaveripatnam: C1D Permit: 315 Fletcher Dr, ATH	510.00
464378	9/5/2025	24/7 Rooter & Plumbing: C1A Permit: 800 Hamilton Ave, MP	510.00
464379	9/5/2025	Natomas Labs Inc.: ADU Fee: 272 Santa Margarita Ave, MP	5,595.20
464379	9/5/2025	Natomas Labs Inc.: C1D Permit: 272 Santa Margarita Ave, MP	510.00
464380	9/8/2025	Thomas James Homes: C1A Permit: 961 Peninsula Way, MP	510.00
464381	9/8/2025	LAH Town Of Los Altos Hills: Maintenance Services Agreement 8/2025	61,687.37
464383	9/8/2025	EPASD East Palo Alto Sanitary District: Maintenance Services Agreement 6/2025	144,487.59
464384	9/9/2025	Charles Le Pere: C1A Permit: 320 Grayson Ct, MP	510.00
464385	9/9/2025	Menlo Investment Group: ADU Fee: 89 Mandarin Way, ATH	4,304.00
464385	9/9/2025	Menlo Investment Group: C1A Permit: 89 Mandarin Way, ATH	510.00
464386	9/10/2025	Rooter Hero: C1A Permit: 271 Erica Way, PV	510.00
464387	9/11/2025	Jose Lombera: C1A Permit: 1467 Kavanaugh Dr, EPA	510.00
464390	9/12/2025	Pacific Peninsula Architecture: ADU Fee: 4 Campbell Ln, MP	6,025.60
464390	9/12/2025	Pacific Peninsula Architecture: C1F Permit: 4 Campbell Ln, MP	750.00
464391	9/12/2025	EJ Plumbing: C1F Permit: 1054 Marcussen Dr, MP	750.00
464392	9/15/2025	Lemus Plumbing: C1A Permit: 68 Cornell Rd, MP	510.00
464393	9/15/2025	Bob Taylor: Wye Conn: 595 Hobart St, MP	460.00
464394	9/16/2025	Hobart Street Ventures: C4A Permit: 595 Hobart St, MP	230.00
464395	9/16/2025	SHGCC: Open-Trench to Trenchless: 2900 Sand Hill Rd, MP	30.00
464396	9/17/2025	Commando Plumbing: C1A Permit: 1027 Hollyburne Ave, MP	510.00
464397	9/17/2025	Keiana Rimando: Pool Discharge Permit & Fee: 9 Knoll Vista, ATH	552.57
464398	9/18/2025	Pacific Peninsula Custom Group: C4B Permit: 1161 Bay Laurel Dr, MP	230.00
464399	9/19/2025	Rooter Hero Plumbing: C1A to C1F Permit: 271 Erica Way, PV	240.00
464400	9/22/2025	EPASD East Palo Alto Sanitary District: Maintenance Services Agreement 7/2025	109,158.39
464400	9/22/2025	EPASD East Palo Alto Sanitary District: Maintenance Services Agreement 8/2025	154,751.81
464401	9/23/2025	Six Sigma Construction: ADU Fee: 2035 Santa Cruz Ave, MP	4,304.00
464401	9/23/2025	Six Sigma Construction: C1A Permit: 2035 Santa Cruz Ave, MP	510.00
464402	9/23/2025	Thomas James Homes: ADU Fee: 519 Central Ave, MP	3,443.20
464402	9/23/2025	Thomas James Homes: C1A Permit: 519 Central Ave, MP	510.00
464403	9/23/2025	Bell Plumbing of San Mateo: C1A Permit: 27 Laburnum Rd, ATH	510.00
464404	9/24/2025	Aprimo Home LLC: C4B Permit: 1611 Oakdell Dr, MP	230.00
464405	9/23/2025	Ebcon Corporation: Pool Discharge Permit & Fee: 53 James Ave, ATH	1,090.70
464406	9/24/2025	John Urbanowicz: SSC 1st Installment	1,227.00
464407	9/24/2025	Ray & Judy Klein: SSC 1st Installment	1,227.00
464407	9/24/2025	Ray & Judy Klein: SSC 2nd Installment	1,227.00
464408	9/24/2025	Anthony & Elizabeth Weibell: SSC 1st Installment	1,227.00
464408	9/24/2025	Anthony & Elizabeth Weibell: SSC 2nd Installment	1,227.00
464409	9/25/2025	James Caccia Plumbing: C1A Permit: 1120 Sherman Ave, MP	510.00
464410	9/26/2025	Matson Builders Inc.: C4B Permit: 401 Menlo Oaks Dr, MP	230.00
464411	9/29/2025	Thomas James Homes: ADU Fee: 1410 Franks Ln, MP	3,873.60
464411	9/29/2025	Thomas James Homes: C1A Permit: 1410 Franks Ln, MP	510.00
464412	9/29/2025	Meadow Homes: C4B Permit: 795 San Mateo Dr, MP	230.00
464413	9/29/2025	Roto Rooter: C1A Permit: 307 Stanford Ave, MP	510.00
464414	9/29/2025	ASG Builders: ADU Fee: 2170 Gordon Ave, MP	3,443.20
464414	9/29/2025	ASG Builders: C1A Permit: 2170 Gordon Ave, MP	510.00
464415	9/30/2025	Brandy Coral: 72 Winchester Dr, ATH	625.28
464416	9/30/2025	Sepideh Gholami: C1A Permit: 2143 Menalto Ave, MP	510.00
464418	9/26/2025	Udi Weinsberg: Plan Review: 450 Hermosa Way, MP	290.00
464420	9/23/2025	JAFE Management: C1D Permit: 1138 Westminister Ave, EPA	510.00
464445	9/25/2025	Ming Zhu: ADU Fee: 100 Baywood Ave, MP	6,025.60
464445	9/25/2025	Ming Zhu: C1D Permit: 100 Baywood Ave, MP	510.00
Receipts			579,589.05
Franchise Fees			
9/15/2025	Recology: SW Franchise Fees 08/2025		10,541.96
Other Receipts			
9/29/2025	SHGCC		128,324.42
9/30/2025	BMO SRF MMkt: Interest 9/2025		137.55
Total Receipts			718,592.98
Other Bank Transfers:			
9/3/2025	LAIF to PR Account		650,000.00
9/10/2025	LAIF to Ops Account		3,500,000.00
9/18/2025	LAIF to PR Account		600,000.00
Total Receipts			5,468,592.98

**West Bay Sanitary District
Financial Activity Report
Withdrawals
September 2025**

Check	Date	Payee	Purpose	Amount
73671	9/10/2025	AAA Rentals	Equipment Rental 8/2025	2,270.00
73672	9/10/2025	Abila	MIP Cloud Monthly Subscription 9/2025	708.00
73673	9/10/2025	CSRMA c/o Alliant Insurance	Annual Cyber Enhancement Insurance 7/2025	441.61
73674	9/10/2025	Alpha Analytical Laboratories	Coliform Sampling - SHRWF 8/2025	1,530.00
73675	9/10/2025	Anderson Pacific	BFRWF Project Phase 2 Escrow Account 8/2025	2,919,882.40
73676	9/10/2025	California Water Service	Water Service - Seminary Pump Station 7/23/25-8/21/25	58.95
73677	9/10/2025	CalPERS LongTerm Care Program	LTC Withholding 8/16/25-8/31/25	106.33
73678	9/10/2025	Christian Brothers Lining, Co.	24" CMP FERRF Lining 8/2025	39,200.00
73679	9/10/2025	Cintas	Uniform Cleaning Supplies 9/4/25	1,583.67
73680	9/10/2025	City of Menlo Park	Fuel: District Vehicles 8/2025	7,852.51
73681	9/10/2025	City of Menlo Park - Water Svc	Water Service - Willow Rd 7/23/25-8/22/25	269.55
73682	9/10/2025	CleanServ Universal Services	Janitorial Service 9/2025	1,120.00
73683	9/10/2025	Core & Main	Couplers & Supplies 8/2025	327.59
73684	9/10/2025	FedEx	Late Fee 7/2025	3.19
73685	9/10/2025	First Unum Life	Life, AD&D, Disability Ins 09/2025	3,469.39
73686	9/10/2025	Grainger	Small Tools 9/2025	922.85
73687	9/10/2025	Granite Rock Company	Backfill Material Rehab 8/2025	1,064.29
73688	9/10/2025	Home Depot Credit Services	Maintenance Supplies 8/2025	1,098.03
73689	9/10/2025	IEDA	Labor Relations Fees 9/2025	884.61
73690	9/10/2025	Industrial Scientific Corp.	I-Net Exchange Program 8/2025	3,389.68
73691	9/10/2025	Katelyn Magana	Office Supplies 9/2025	22.97
73692	9/10/2025	Kimball Midwest	Maintenance Supplies 8/2025	1,752.92
73693	9/10/2025	Kone Pasadena	Elevator Maintenance 9/2025	371.94
73694	9/10/2025	Matheson Tri-Gas	Tank Rentals 8/2025	295.91
73695	9/10/2025	McCrometer Inc.	Flow Monitoring & Data Service 8/2025	17,262.00
73696	9/10/2025	Medco Supply Company	First Aid Supplies 8/2025	401.83
73697	9/10/2025	National DRIVE	Teamster Pledge Contribution 09/05/2025	30.00
73698	9/10/2025	Navia Benefit Solutions	FSA Contributions PR 09/05/2025	1,026.13
73699	9/10/2025	NewEdge Services, LLC	ArcGIS Enterprise Upgrade & Configuration 9/2025	9,750.00
73700	9/10/2025	Pacific Gas & Electric	Electric Service - Georgia Ln 7/29/25-8/26/25	6,574.50
73701	9/10/2025	Principal Life Insurance	Dental & Vision Ins 09/2025	5,612.10
73702	9/10/2025	Recology Peninsula Services	Monthly Service Fee 8/2025	249.39
73703	9/10/2025	Redwood City Health & Wellness	DOT Physical - J. Gutierrez 9/8/25	85.50
73704	9/10/2025	Redwood General Tire Co	District Vehicle Repairs - Unit 209 7/2025	5,214.02
73705	9/10/2025	Repcor	Pipe Patch Supplies 8/2025	5,075.00
73706	9/10/2025	Sharp Business Systems	Sharp Copier Monthly Lease 9/2025	1,087.22
73707	9/10/2025	Sharp Business Systems	Sharp Copier Monthly Lease 8/2025	10.70
73708	9/10/2025	Sutro Consultants LLC	CMMS Consulting Services 8/5/29-8/29/25	3,200.00
73709	9/10/2025	Sutter Buttes Communications, Inc.	Kenwood External Microphone 8/2025	3,022.68
73710	9/10/2025	Teamsters Local #350	Union Dues 8/2025	1,365.00
73711	9/10/2025	The Adam-Hill Company	Bypass Hose Repair 8/2025	166.32
73712	9/10/2025	The Concept Genie	Public Outreach 9/2025	5,550.50
73713	9/10/2025	TPX Communications	VoIP & Fiber Service 9/2025	2,875.05
73714	9/10/2025	Usb Memory Direct	WBSD New Logo USB Drives 8GB 8/2025	1,190.00
73715	9/10/2025	Veolia Water North America	Water Service - Purdue Ave 8/2/25-9/1/25	74.93
73716	9/10/2025	Verizon Wireless	Monthly Service Fee - Plant to Pond Comms - SHRWF 7/2025	65.04
73717	9/10/2025	Vision Communications Co.	Monthly Radio Airtime 9/2025	252.00
73718	9/10/2025	Anderson Pacific	BFRWF Project Phase 2 8/2025	2,773,888.28
73719	9/10/2025	Anderson Pacific	BFRWF Project Phase 2 Escrow Account 8/2025	145,994.12
73720	9/17/2025	Airgas USA, LLC	Tank Rentals 8/2025	118.24
73721	9/17/2025	Bay Alarm	Alarm Monitoring - Laurel St 10/1/25-12/31/25	777.60
73722	9/17/2025	Bay Area Paving Co.	Asphalt Paving - 247 Atherton Ave 9/2025	8,102.00
73723	9/17/2025	Blocka Construction Inc	Telemetry Panel Replacement Project 8/2025	246,881.25
73724	9/17/2025	Readyrefresh By Nestle	Water Delivery 8/11/25-9/10/25	318.69
73725	9/17/2025	California Car Sounds	Safety Lights Unit 241 9/2025	8,757.87
73726	9/17/2025	CSRMA c/o Alliant Insurance	Workers Comp Insurance 7/1/25-7/1/26	154,941.81
73727	9/17/2025	California Water Service	Water Service - Seminary Dr 8/6/25-9/4/25	3,004.79
73728	9/17/2025	CalPERS LongTerm Care Program	LTC Withholding 9/1/25-9/15/25	106.33
73729	9/17/2025	Cintas	Uniform Cleaning Supplies 9/10/25	795.55
73730	9/17/2025	CPS HR Consulting	HR Consulting Services 7/2025	1,145.00
73731	9/17/2025	CWEA	Memberships and Renewals - A. Ambriz 9/2025	494.00
73732	9/17/2025	Du-All Safety, LLC	Monthly Safety Maintenance and SOP Contract 8/2025	2,250.00
73733	9/17/2025	Embarcadero Media Foundation	Ads & Legal Notices 8/2025	2,170.00
73734	9/17/2025	Freyer & Laureta	Point Repair Phase 3 Design 8/2025	12,591.75
73735	9/17/2025	Grainger	Misc Parts & Supplies 9/2025	2,707.24
73736	9/17/2025	Jared Gutierrez	DMV Permit Fee - J. Gutierrez 9/2025	98.00
73737	9/17/2025	Kaz & Associates	BFRWF Project 1763.0 SWPPP Compliance Services 8/2025	2,650.00
73738	9/17/2025	Kimball Midwest	Maintenance Supplies 9/2025	1,173.60
73739	9/17/2025	Menlo Park Hardware Co. #14016	Maintenance Supplies 8/2025	124.31
73740	9/17/2025	Morse Hydraulics	Fire Hoses and Connectors 8/2025	1,433.26
73741	9/17/2025	Navia Benefit Solutions	FSA Contributions PR 09/19/2025	1,444.13
73742	9/17/2025	Oracle America	2 NetSuite Users 9/2025	2,345.68
73743	9/17/2025	P&F DISTRIBUTERS	Supplies - Applewood Ln 8/2025	362.59
73744	9/17/2025	Pacific Gas & Electric	Electric Service - Los Trancos Rd 8/13/25-9/11/25	338.92
73745	9/17/2025	Red Wing	Safety Boots - R. Sandoval 9/8/25	2,160.83
73746	9/17/2025	Seekzen Systems	IT Consulting Monthly Fee 8/2025	475.00

**West Bay Sanitary District
Financial Activity Report
Withdrawals
September 2025**

73747	9/17/2025	Sharp Business Systems	Sharp Copier Monthly Lease 10/2025	312.12
73748	9/17/2025	Spartan Tool	Cable, Splice, Blades 9/2025	1,043.51
73749	9/17/2025	Teletrac Navman US	District Vehicle GPS 9/2025	639.86
73750	9/17/2025	Towne Ford	Ford Maverick - Unit 240 8/2025	32,331.25
73751	9/17/2025	Underground Service Alert	USA Tickets 7/2025	4,159.79
73752	9/17/2025	Woodard & Curran	Bayfront Project Management Contract C 7/2025	69,931.40
73753	9/24/2025	Angulos Norcal Tree Service	FERRF Weed Mowing and Maintenance 9/2025	4,000.00
73754	9/24/2025	AT&T	Telemetry Service 8/13/25-9/12/25	1,302.22
73755	9/24/2025	Atchison, Barisone & Condotti	Legal Services 8/2025	5,633.39
73756	9/24/2025	BAGG Engineers	BRWRF Testing & Monitoring 9/2025	7,030.00
73757	9/24/2025	Bay Area Paving Co.	Street Repair - 1962 Menalto Ave, MP	5,331.00
73758	9/24/2025	California Car Sounds	Safety Lights Unit 243 9/2025	5,807.67
73759	9/24/2025	California Water Service	Water Service - Portola Rd 8/12/25-9/10/25	149.43
73760	9/24/2025	Cintas	Uniform Cleaning Supplies 9/17/25	739.53
73761	9/24/2025	City of Menlo Park - Water Svc	Water Service - Laurel St 8/1/25-9/2/25	1,408.11
73762	9/24/2025	Comcast	Cable Subscription 9/20/25-10/19/25	369.61
73763	9/24/2025	Costco	Costco Membership Renewal	65.00
73764	9/24/2025	D'Andre White	Travel Expense - D. White 9/2025	238.00
73765	9/24/2025	Duke's Root Control, Inc	Root Control 2025	185,088.80
73766	9/24/2025	FedEx	FedEx: Concept Genie 9/11/2025	128.39
73767	9/24/2025	Grainger	Misc Parts & Supplies 9/2025	591.94
73768	9/24/2025	Marvin Argueta-Ramos	Travel Expense - M. Ramos 9/2025	556.90
73769	9/24/2025	Oracle America	NetSuite Implimentation 8/2025	2,851.54
73770	9/24/2025	Pacific Gas & Electric	Electric Service - Henderson Ave 8/14/25-9/14/25	2,315.52
73771	9/24/2025	Ponton Industries	Batteries 9/2025	3,445.31
73772	9/24/2025	Preferred Alliance	DOT Testing Admin Fees 8/2025	300.80
73773	9/24/2025	Principal Life Insurance	Dental & Vision Ins 10/2025	5,970.58
73774	9/24/2025	Ranger Pipelines	Bayfront Park Sanitary Sewer Improvements Project 8/2025	21,493.75
73775	9/24/2025	San Mateo County Assessor	SFR & MFR Custom Report 9/2025	405.00
73776	9/24/2025	Sutter Buttes Communications, Inc.	Radio Airtime Sept-Dec 2025	3,968.00
73777	9/24/2025	Teletrac Navman US	Shipping Charge 9/2025	19.95
73778	9/24/2025	E & A Enterprise Inc.	Class A School - A. Rodriguez 9/2025	2,375.00
73779	9/24/2025	Underground Republic Water	Sewer Couplers, Wye, T.s 9/2025	295.66
73780	9/24/2025	Verizon Wireless	District Cellular Service 8/16/25-9/15/25	1,869.12
				6,808,585.29

**West Bay Sanitary District
Financial Activity Report
Withdrawals
September 2025**

Corporate Cards:

GL	Date	Account Name	Description	Amount
54063	9/2/2025	Electric Vehicle Charging	Vehicle Charging	10.00
54158	9/2/2025	Computer Software	Software Subscriptions	49.00
54105	9/2/2025	Pump Station Parts & Supplies	Pump Parts	63.36
54128	9/2/2025	Misc Professional Services	Miscellaneous Services	69.42
54132	9/2/2025	Printing Forms	Restock Forms	74.72
54080	9/2/2025	Memberships	Memberships	106.00
54061	9/2/2025	Gas & Diesel Vehicles	Gas Refuel	110.70
54101	9/2/2025	Operating Supplies	Operating Supplies	228.91
54173	9/2/2025	Dept Training & EE Development	Department Trainings	266.59
54080	9/2/2025	Memberships	GM Meetings	270.38
54176	9/2/2025	Business Meetings GM	Multiple Membership Renewals	283.45
54126	9/2/2025	Safety Training	Safety Trainings	450.00
54191	9/2/2025	Internet	SHGCC-RWF Internet	496.46
54028	9/2/2025	Commuter & FSA Benefits	Commuter Benefits	1,330.00
54091	9/2/2025	Office Supplies	Office Supplies	2,825.50
54175	9/2/2025	Conferences/Section Meetings	CWEA Conferences	5,180.07
54132	9/4/2025	Printing Forms	Refund	(47.39)
54063	9/4/2025	Electric Vehicle Charging	Vehicle Charging	18.34
54080	9/4/2025	Memberships	Multiple Membership Renewals	124.00
54112	9/4/2025	Personal Safety Garments Service	PPE	160.85
54158	9/4/2025	Computer Software	Software Subscriptions	248.98
54157	9/4/2025	Building	Repairs & Maintenance	293.98
54176	9/4/2025	Business Meetings GM	GM Meetings	335.59
54191	9/4/2025	Internet	SHGCC-RWF Internet	496.46
54101	9/4/2025	Operating Supplies	Operating Supplies	600.04
54173	9/4/2025	Dept Training & EE Development	Department Trainings	626.72
54126	9/4/2025	Safety Training	Safety Training	938.25
54159	9/4/2025	Computer Hardware	Computer Hardware	1,062.45
54028	9/4/2025	Commuter & FSA Benefits	Commuter Benefits	1,330.00
54091	9/4/2025	Office Supplies	Office Supplies	1,521.94
54175	9/4/2025	Conferences/Section Meetings	CWEA Conferences	1,657.99
54174	9/4/2025	District Meetings	District Meetings	2,019.08
US Bank - CalCards				23,114.35

Bank Wires/ACH

Date	Payee	Purpose	Amount
9/3/2025	SVCW	SVCW Monthly Operating Contribution	770,672.00
9/4/2025	ADP	Director Fees August 2025	3,906.40
9/4/2025	ADP	Payroll Taxes - Board	680.76
9/4/2025	ADP	Employee Payroll - Check Date - 09/05/2025	163,313.09
9/4/2025	ADP	Payroll Taxes - 09/05/2025	54,840.61
9/5/2025	MissionSquare	Deferred Compensation PR 09/05/2025	13,370.11
9/8/2025	CalPERS	Retirement Contributions PR 09/05/2025	37,549.33
9/11/2025	CalPERS	Health Premiums	97,729.83
9/12/2025	ADP	ADP Fees	418.60
9/18/2025	ADP	Employee Payroll - Check Date - 09/19/2025	167,301.99
9/18/2025	ADP	Payroll Taxes - 09/19/2025	55,232.12
9/19/2025	MissionSquare	Deferred Compensation PR 09/19/2025	15,446.72
9/25/2025	CalPERS	GASB 68 Report	350.00
9/25/2025	Navia Benefit Solutions	October Commuter Benefits	816.80
9/25/2025	NeoPost	Postage Meter	300.00
9/26/2025	ADP	ADP Fees	412.80
Bank Wires/ACH			1,382,341.16

Bank Transfers:

Date	Payee	Purpose	Amount
9/3/2025	WBSD	LAIF Acct to Payroll Acct	650,000.00
9/10/2025	WBSD	LAIF Acct to Ops Acct	3,500,000.00
9/18/2025	WBSD	LAIF Acct to Payroll Acct	600,000.00
Internal Bank Transfers			4,750,000.00

Withdrawal Summary:

Total Checks	6,808,585.29
Total Corp Card	23,114.35
Total Bank Wires / ACHs	1,382,341.16
Total Internal Bank Transfers	4,750,000.00
Total Withdrawals	12,964,040.80

**West Bay Sanitary District
Expenditures By Vendor
7/01/2025 to 09/30/2025**

Withdrawals	Total by Vendor	Withdrawals
Name	FY 2025-26	September 2025
	<i>YTD</i>	<i>Current</i>
AAA Rentals	2,270.00	2,270.00
Abila	2,216.44	708.00
Ace Fire Equipment & Service	1,095.00	-
Action Towing	515.00	-
ADP - Fees	2,783.40	831.40
Airgas Usa, LLC	351.68	118.24
Allied Crane	124.49	-
Alpha Analytical Laboratories	5,310.00	1,530.00
Anderson Pacific	9,084,715.61	5,839,764.80
Angulos NorCal Tree Service	4,000.00	4,000.00
AT&T	70,612.98	1,302.22
Atchison, Barisone & Condotti	30,346.11	5,633.39
BAGG Engineers	61,720.00	7,030.00
Bay Alarm	5,248.41	777.60
Bay Area Air Quality Mgmt Dist	1,182.00	-
Bay Area Paving Co.	16,420.00	13,433.00
Blocka Construction Inc	588,449.00	246,881.25
California Car Sounds	14,565.54	14,565.54
California Water Service	10,149.26	3,213.17
CalPERS - GASB Fee	350.00	350.00
CalPERS - Health Premiums	268,386.88	97,729.83
CalPERS - Retirement	180,630.57	37,549.33
CalPERS - Unfunded Accrued Liability	142,161.00	-
CalPERS Longterm Care Program	637.98	212.66
Casey Construction	218,600.69	-
CentralSquare Technologies	35,197.50	-
Christian Brothers Lining, Co.	39,200.00	39,200.00
Cintas	9,335.43	3,118.75
City of Menlo Park	38,689.72	7,852.51
City Of Menlo Park - Water Svc	5,645.74	1,677.66
Clean Earth Environmental	2,401.55	-
Cleanserv Universal Services	3,425.99	1,120.00
Comcast	1,491.09	369.61
Core & Main	4,014.62	327.59
Costco	65.00	65.00
County of San Mateo - LAFCO	26,044.00	-
CPS HR Consulting	3,775.00	1,145.00
CSRMA c/o Alliant Insurance	332,588.68	155,383.42
CUES	5,250.01	-
CWEA	1,223.00	494.00
D. Avalos Gopher Trapping	700.00	-
Dale Scott & Co.	5,000.00	-
Deborah Peres	1,600.00	-
Dewey Pest Control	3,405.00	-
DLT Solutions LLC	1,200.00	-
Dolphin Graphics	4,261.81	-
Du-All Safety, LLC	12,510.00	2,250.00
Duke's Root Control, Inc	185,088.80	185,088.80
Dupratt Ford Dixon	64,743.26	-
E & A Enterprise Inc.	2,375.00	2,375.00
Embarcadero Media Foundation	3,920.00	2,170.00
FedEx	229.36	131.58
First Unum Life	9,246.82	3,469.39
Fischer Compliance LLC	4,600.00	-
Freyer & Laureta	126,152.23	12,591.75
GHA Technologies Inc.	1,172.41	-
Global Equipment, Inc	3,501.54	-
Govconnection, Inc.	1,527.00	-
Governmentjobs.Com	5,679.33	-
Grainger	10,779.88	4,222.03
Granite Rock Company	1,131.64	1,064.29
Hadronex	48,842.25	-
HF&H Consultants	10,860.00	-
Home Depot Credit Services	6,882.31	1,098.03
Horizon	401.21	-
IEDA	2,653.83	884.61
Industrial Scientific Corp.	10,169.04	3,389.68
It's Personnel/ P.C.	200.00	-
Kaz & Associates	10,850.00	2,650.00
Kimball Midwest	6,670.61	2,926.52
Kone Pasadena	1,115.82	371.94
Mallory Co.	6,986.81	-
Matheson Tri-Gas	565.96	295.91
McCrometer Inc.	51,786.00	17,262.00
Medco Supply Company	401.83	401.83
Menlo Park Hardware Co. #14016	124.31	124.31
MissionSquare	92,253.27	28,816.83
Morse Hydraulics	1,457.16	1,433.26
Municipal Maintenance Equip.	2,378.24	-
Napa Auto Parts	1,429.94	-
National DRIVE	50.00	30.00
Navia Benefit Solutions	9,625.14	3,287.06
NeoPost	600.00	300.00
NewEdge Services, LLC	9,750.00	9,750.00
Occasions, Etc.	145.59	-
Occupational Health Centers	184.00	-
Omega Industrial Supply	2,105.33	-
Oracle America	30,321.92	5,197.22
Owen Equipment Sales	9,932.72	-
P&F Distributers	362.59	362.59
Pacific Gas & Electric	94,133.76	9,228.94
	913.16	-
Paxxo (USA)	1,219.34	-
Paya	233.12	-
Peninsula Building Materials	231.47	-
Peninsula Truck Repair	29,779.55	-
Ponton Industries	5,611.87	3,445.31

West Bay Sanitary District
Expenditures By Vendor
7/01/2025 to 09/30/2025

Withdrawals	Total by Vendor FY 2025-26	Withdrawals September 2025
Precise Concrete Sawing, Inc.	1,000.00	-
Precise Printing And Mailing	14,125.86	-
Preferred Alliance	1,194.79	300.80
Principal Life Insurance	22,706.71	11,582.68
Quadient Leasing USA	250.68	-
R.A. Nosek Investigations	335.00	-
Ranger Pipelines	21,493.75	21,493.75
Readyrefresh By Nestle	667.95	318.69
Recology Peninsula Services	748.17	249.39
Red Wing	4,642.88	2,160.83
Redwood City Health & Wellness	85.50	85.50
Redwood General Tire Co	5,214.02	5,214.02
Repcor	27,081.25	5,075.00
San Mateo County Assessor	405.00	405.00
San Mateo County Health	6,540.00	-
Seekzen Systems	4,270.00	475.00
Sensera Systems	5,184.00	-
Shape, Inc.	2,200.00	-
Sharp Business Systems	3,527.10	1,410.04
Silicon Valley Clean Water	1,050.00	-
Sonsray Machinery LLC	3,530.75	-
Spartan Tool	2,727.89	1,043.51
Stevens Creek Quarry	860.56	-
Sutro Consultants LLC	3,200.00	3,200.00
Sutter Buttes Communications, Inc.	31,280.66	6,990.68
Sutter EAP	517.75	-
SVCW - 2018 Bonds	1,280,858.99	-
SVCW - 2021 A&B Bonds	2,334,167.47	-
SVCW - Monthly Operating Contribution	2,312,016.00	770,672.00
Syneco Systems, Inc.	370.20	-
Teamsters Local #350	2,760.00	1,365.00
Teletrac Navman US	1,299.67	659.81
The Adam-Hill Company	166.32	166.32
The Concept Genie	5,550.50	5,550.50
Towne Ford	40,115.48	32,331.25
TPX Communications	6,929.53	2,875.05
Uline	582.79	-
Underground Republic Water	2,462.81	295.66
Underground Service Alert	4,159.79	4,159.79
US Bank - CalCards	39,380.94	23,114.35
USB Memory Direct	1,190.00	1,190.00
V.W. Housen & Associates	211,032.72	-
Vallombrosa Center	468.00	-
Veolia Water North America	215.04	74.93
Verizon Wireless	5,597.36	1,934.16
VIP Golf Cart Service Inc.	9,023.85	-
Vision Communications Co.	756.00	252.00
Weco Industries	30,415.42	-
Western States Tool & Supply	2,652.34	-
Woodard & Curran	153,295.90	69,931.40
Alberto Bucio	200.00	-
Angel Ambriz	690.65	-
D'Andre White	238.00	238.00
Eric Madrigal	308.00	-
Heath Cortez	300.00	-
Henry Santos	225.00	-
Jared Gutierrez	98.00	98.00
Katelyn Magana	22.97	22.97
Keith Kofutua	135.00	-
Marvin Argueta-Ramos	556.90	556.90
Robert J. Scheidt	192.90	-
Sergio Ramirez	596.80	-
Seth Avila	298.97	-
Sione Lolohea	85.50	-
Victor Garcia	322.61	-
Total Vendor Withdrawals	18,735,820.29	7,768,765.83
Wages & Payroll Taxes		
Salaries/Wages - Net Pay	982,433.50	330,615.08
Directors Fees - Net Pay	11,552.98	3,906.40
Payroll Taxes	314,728.38	110,753.49
Performance Merit Program - Net Pay	-	-
Total Payroll	1,308,714.86	445,274.97
Total External Withdrawals	20,044,535.15	8,214,040.80
WBSD Transfers:		
WBSD LAIF Account	21,700,000.00	-
WBSD PR Account	8,550,000.00	1,250,000.00
Public Agency Retirement Services (PARS)	75,000.00	-
Total Transfers	30,325,000.00	1,250,000.00
Total Withdrawals	50,369,535.15	9,464,040.80



**WEST BAY SANITARY DISTRICT
AGENDA ITEM 3D**

To: Board of Directors

From: Fariborz Heydari, P.E., District Engineer

Subject: Consider Accepting Sewer Facilities Constructed Pursuant to Class 3 Sewer Permit No. 24-197 for the Sewer Main Replacement Serving 811 Bay Road, Menlo Park, California

Background

This permit was issued in conjunction with approving a Two-Lot Condominium for 811 Bay Road. District staff conditioned the project to dedicate a 10' sewer easement, replace 2 existing sanitary sewer manholes, and replace 90 linear feet of existing clay 6-inch sewer mainline with a new 6-inch PVC C900 at no cost to the District.

Analysis

The Board issued this Class 3 Permit No. 24-197 at the Regular Meeting of December 4, 2024.

The work has been completed, inspected, tested, and approved by staff as being in conformance with District standards. The property owner has submitted a one-year guarantee for the work in the form of a maintenance bond.

Recommendation

The District Engineer recommends that the Board accepts these facilities and directs the General Manager to approve Class 3 Permit No. 24-197.

Attachments: Class 3 Permit No. 24-197
Site Plan

Permit Details

West Bay Sanitary District

PERMIT NUMBER
24-197

Description: Sewer Permit / Yutian Lei			
Type: CLASS 3 SEWER MAINS OR PUMP STATIONS OR OTHER FACILITIES	Subtype: SEWER MAIN	Status: PAYMENT DUE	Applied: 10/29/2024 EPRS
Parcel No: 062065050	Site Address: 811 BAY RD MENLO PARK,CA		Approved:
Subdivision:	Block:	Lot:	Issued:
Lot Sq Ft: 0	Building Sq Ft: 0	Zoning:	Finald:
Valuation: \$0.00	Occupancy Type:	Construction Type:	Expired:
No. Buildings: 0	No. Stories: 0	No. Unites: 0	
Details: Sewer Permit / Yutian Lei			



ADDITIONAL SITES

CHRONOLOGY

CONDITIONS

CONTACTS

NAME TYPE	NAME	ADDRESS1	CITY	STATE	ZIP	PHONE	FAX	EMAIL
APPLICANT	Bay Development Investments LLC	400 Concar Dr	San Mateo	CA	94402	(415)823-6307		vjoutain@bayredev.us
GENERAL CONTRACTOR	Mission Development Group	2310 Homestead Road Ste C1 #128	Los Altos	CA	94024	(408)464-5030		tracy_hsu@yahoo.com

FINANCIAL INFORMATION

DESCRIPTION	ACCOUNT	QTY	AMOUNT	PAID	PAID DATE	RECEIPT #	CHECK #	METHOD	PAID BY	CLTD BY
CLASS 3 PERMIT	41020100R100101	0	\$2,660.00	\$0.00						
Total Paid for CLASS 3 PERMIT:			\$2,660.00	\$0.00						
TOTALS:			\$2,660.00	\$0.00						

Permit Details

West Bay Sanitary District

PERMIT NUMBER
24-197

INSPECTIONS

PARENT PROJECTS

REVIEWS

REVIEW TYPE	REVIEWER	SENT DATE	DUE DATE	RETURNED DATE	STATUS	REMARKS	NOTES
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BOND INFORMATION

ATTACHMENTS



WEST BAY SANITARY DISTRICT
SITE LOCATION
811 BAY ROAD
MENLO PARK, CA





**WEST BAY SANITARY DISTRICT
AGENDA ITEM 3E**

To: Board of Directors

From: Fariborz Heydari, P.E., District Engineer

Subject: Consider Authorizing the General Manager to Issue Class 5 Sewer Permit No. 25-136 for the Construction of Wastewater Facilities for 1195 Westridge Drive, Portola Valley, California

Background

This permit request is for the construction of a STEP System that will connect to District's existing force main (FM) on Cervantes Road located at 1195 Westridge Drive in Portola Valley.

Analysis

The plans, profiles, and engineering calculations for the proposed facilities have been reviewed by staff and corrections have been made to conform to District requirements. The owner has paid all associated fees.

Recommendation

The District Engineer recommends the Board direct and authorize the General Manager to issue Class 5 Sewer Permit No. 25-136.

Attachments: Resolution ____ (2025)
 Notice of Exemption
 Class 5 Permit (25-136)
 Site Map

RESOLUTION NO. _____ (2025)

IN THE DISTRICT BOARD OF THE WEST BAY SANITARY DISTRICT
COUNTY OF SAN MATEO, STATE OF CALIFORNIA

BE IT RESOLVED, by the District Board of West Bay Sanitary District, County of San Mateo, State of California, as follows:

ENVIRONMENTAL IMPACT REVIEW

Name of Project: 1195 Westridge Drive, Portola Valley, California –
STEP System

Location: 1195 Westridge Drive, Portola Valley, California

Entity or Person Undertaking Project: Farrokh Kaveh and Sohaila Kaveh, husband and wife as community property with right of survivorship

Determination of the District Board:

This District Board of West Bay Sanitary District determines, upon Staff recommendation, that another public agency, specifically the San Mateo LAFCo, is the lead agency for this project.

The District Board hereby certifies that it has reviewed the Negative Declaration prepared for this project and has considered the contents thereof. The Board finds that this document is adequate for use by the District in its review of the project.

The District Board finds that the following feasible alternatives and/or mitigation measures within its powers, would substantially lessen any significant effects which the project would have on the environment:

N/A

The Board certifies that the Negative Declaration has been prepared and completed in compliance with the California Environmental Quality Act and the State Guidelines.

The Board finds that the project Environmental Impact Report identifies the following significant effects:

N/A

The Board further finds that for each of these significant effects.

- N/A Changes or alterations have been required in, or incorporated, into the project which mitigate or avoid the significant environmental effects thereof as identified in the Environmental Impact Report.
- N/A Such changes or alterations are within the responsibility and jurisdiction of a public agency other than the District. Such changes have been adopted by such other agency or can and should be adopted by such other agency.
- N/A Specific economic, social, or other considerations make infeasible the mitigation measures or project alternatives identified in the Environmental Impact Report.

Based upon the foregoing, and upon compliance with District regulations and requirements, as applicable, the project is hereby:

_____ Approved
 _____ Disapproved

The General Manager of West Bay Sanitary District is directed to prepare a Notice of Determination pursuant to the provisions of the State Guidelines Implementing the California Environmental Quality Act adopted by Resolution No. IIO5 of this District Board. The General Manager is ~~(further)~~ (not) directed to prepare and file a Statement of Overriding Consideration pertaining to the approval of this project pursuant to the provisions of the same Guidelines.

Passed and adopted by the District Board of West Bay Sanitary District at a regular meeting thereof held on the 29th day of October, 2025, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

 President of the District Board of the
 West Bay Sanitary District of San Mateo
 County, State of California

Attest:

 Secretary of the District Board of the
 West Bay Sanitary District of San Mateo
 County, State of California

Notice of Exemption

To: County Clerk
County of San Mateo

From: West Bay Sanitary District

Project Title: 1195 Westridge Drive, Portola Valley, California – STEP System

Project Location – Specific: 1195 Westridge Drive, Portola Valley, California 94028

Project Location – Town: Town of Portola Valley

Project Location – County: San Mateo

Description of Project: Abandonment of Existing Onsite Wastewater Treatment System, and Installation of New Onsite STEP System

Name of Public Agency Approving Project: West Bay Sanitary District

Name of Person or Agency Carrying Out Project: Farrokh Kaveh and Sohaila Kaveh, husband and wife as community property with right of survivorship

Exempt Status:

CEQA Guidelines Section 15601(b)(3), General Rule;
Categorical Exemption. Class 3 – Section 15303 (a) (d) of the State CEQA Guidelines.

(a) Single-family residences not in conjunction with the building of two or more units.

(d) Water main, sewage, electrical, gas and other utility extensions of reasonable length to serve such construction.

Reasons why project is exempt:

This project is exempt from CEQA because it can be “seen with certainty that there is no possibility that the activity in question may have a significant impact on the environment.” This certainty is based on the District’s past experience with numerous sewer construction projects of this nature, and the mitigated measures included in all such projects to alleviate any impacts. Most project elements also are exempt as extension of utilities of a reasonable length to serve such construction.

Lead Agency: West Bay Sanitary District

Lead Agency Contact Person: Sergio Ramirez (650) 321-0384

Signature Date: _____ Title: General Manager

“PRELIMINARY REVIEW”

1195 Westridge Drive, Portola Valley, California – STEP System
October 29, 2025

INTRODUCTION. At the October 29, 2025, District Board Meeting, the Board will consider the approval of the Class 5 sewer permit for the STEP system for 1195 Westridge Drive, Portola Valley; and the authorization for the filing of a California Environmental Quality Act (CEQA) “Notice of Exemption” for the project. This project is proposed by the property owner, Farrokh Kaveh and Sohaila Kaveh, husband and wife.

EXEMPTION REVIEW. In compliance with CEQA Guidelines, this “preliminary review” of the STEP System Project at 1195 Westridge Drive, Portola Valley, California was conducted to determine whether the project is exempt from CEQA. Based on this review, staff has concluded that the project is exempt from CEQA under several sections of the guidelines. In summary, the project would not have any significant impacts on the environment because it includes little or no expansion of capacity, and will employ mitigation measures to alleviate any impacts.

This preliminary review presents and elaborates upon the rationale for the conclusions reached by staff.

Staff has concluded that all project elements are exempt under CEQA Guidelines section 15061(b)(3) (known as the “General Rule”), since it can be “seen with certainty that there is no possibility that the activity in question may have a significant effect on the environment.”

This certainty is based on the District’s past experience with numerous sewer construction projects of this nature, and the mitigation measures included in all such projects to alleviate any impacts.

Past Experience. The District has completed many miles of sewer construction projects and pump station rehabilitation projects in residential areas throughout Menlo Park, Atherton, the County of San Mateo, and the Portola Valley area. While construction-related impacts on land use, traffic, noise, air quality, erosion, drainage, public safety, and cultural resources can occur, no significant environmental impacts have resulted from this work.

The reasons these have been “less-than-significant” include the short-term nature of construction activities, application of the District’s standard construction mitigation measures, good community relations outreach programs to inform project area residents of construction activities, and active coordination with local jurisdictions.

Construction Mitigation Measures. Specific impact mitigation measures will be included in the proposed project to avoid, minimize, reduce, or rectify for construction-related impacts. These measures are used on all sewer construction projects. The measures address dust control; erosion control; noise control; protection of soils; provision for adequate drainage; protection and restoration of structures; precautions for working near sensitive and unique vegetation, protection and restoration of vegetation,

landscaping, and improvements; public health and safety precautions; community notifications; traffic control; and preservation of cultural resources.

Most project elements also are exempt as extension of utilities of a reasonable length to serve such construction.

Staff has concluded that most project elements are “categorically exempt” under CEQA Guidelines Section 15303 (a) (Single-family residences not in conjunction with the building of two or more units) and Section 15303 (d) (Water main, sewage, electrical, gas and other utility extensions of reasonable length to serve such construction).

This project is being implemented to provide sanitary sewer service to this parcel and remove the on-site septic system.

CONCLUSION. Based on the information presented herein, staff has concluded that all of the installation of the STEP System is exempt from CEQA under the CEQA Guidelines Section 15061(b)(3) (the General Rule), and that most project elements are also exempt under CEQA Guideline Section 15303(a) and (d).

Relationships

Tree

Site

Permit # 25-136

No Parent Activities

No Permits

No Cases

No Issues

No Licenses

25-136

Permitting

25-136

Status PAID ONLINE

Applicant Ray Parkinson

Ap

Type CLASS 5 STEP OR GRINDER PUMP

Ap

SubType FULL OPEN TRENCH REPAIR

Iss

Description 1195 Westridge Drive - Approved Civil Set uploaded

077-022-050

Type PARCEL

Address 1197 Westridge Dr.

City

State

Tract

Block

Subdivision

Contacts 2

Add Contacts

Sue Kaveh OWNER

Address 1195 Westridge Drive Portola Valley, CA 94027

Phone (650)799-6949

Email

sue.kaveh@yaho

Cell () -

Fax

() -

Ray Parkinson APPLICANT

Address 51 Coleman Drive San Rafael, CA 94901

Phone (650)670-6071

Email

ray@eidarchitect

Cell () -

Fax

() -

- Print
- Attachments 6
- Internet Links
- Imaging
- Plan Location 0
- View Notes

Relationships

Tree

Site

Permit # 25-136

No Parent Activities

No Permits

No Cases

No Issues

No Licenses

25-136

Financial Information

Fees

Transactions

Add

Pay

Refund

Receipts

Deposits

Invoicing

Description	Qty	Amount	Comments
<input type="checkbox"/> ADU CONNECTION FEE 41030200R100120	13	Paid: \$5,595.20	
<input type="checkbox"/> CLASS 5 PERMIT 41020100R100101		Paid: \$5,825.00	
<input type="checkbox"/> OTHER 41020100R100101		Paid: \$108,500.00	CURRENT REIMBURSEMENT FEE AS OF AUGUST 2
<input type="checkbox"/> RESIDENTIAL CONNECTION FEE 41030200R100120		Paid: \$8,608.00	
		Charged: \$128,528.20	Paid: \$128,528.20
		Deposit Bal: \$0.00	Due: \$0.00

Conditions 0

Inspections 3

Reviews 3

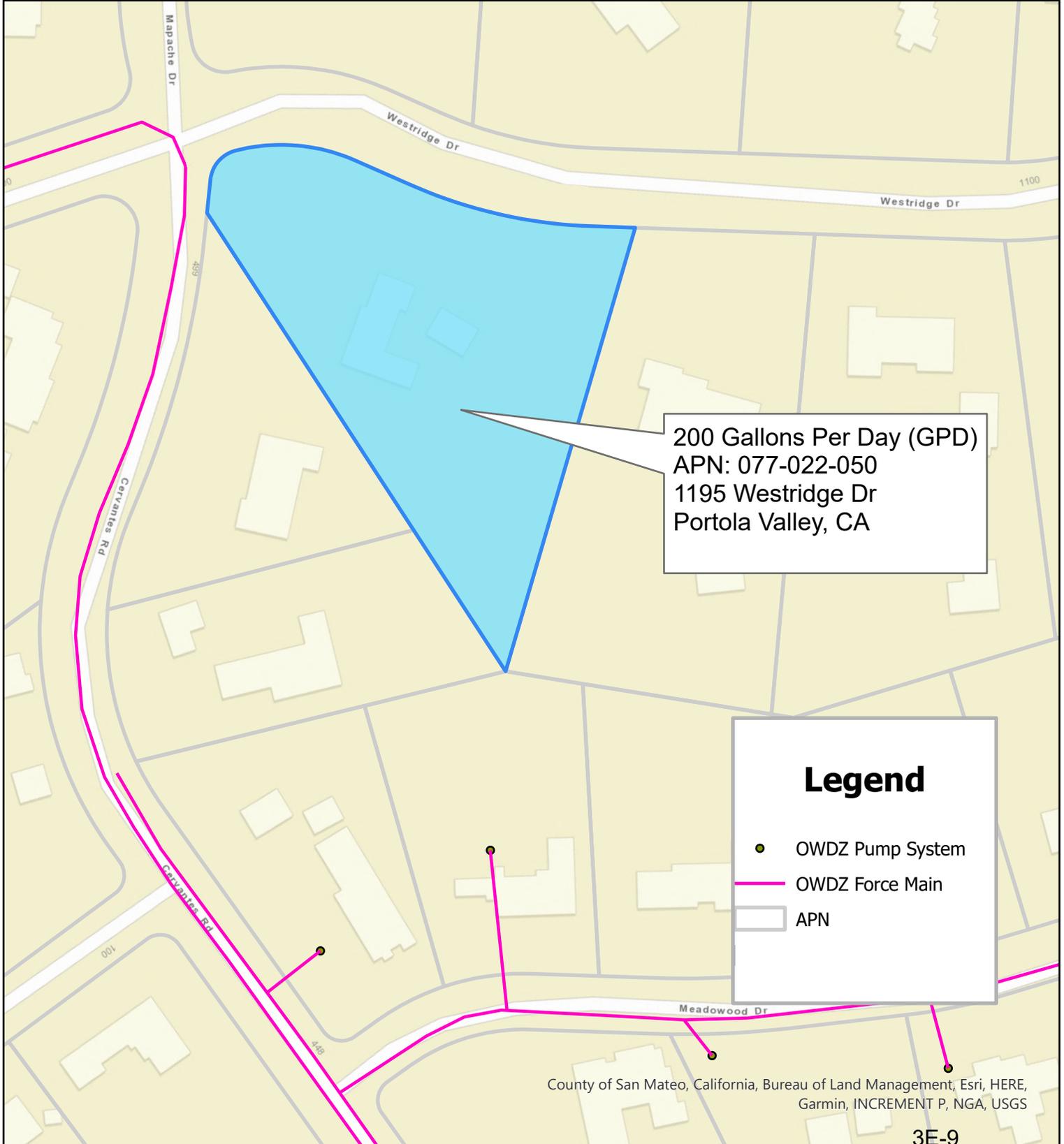
Add Reviews

<input type="checkbox"/>	INTAKE REVIEW	Reviewer Angel Ambriz	Sent
<input type="checkbox"/>	Group ENGINEERING	Remarks VOIDED (RROB 3/4/2025)	Due :
<input type="checkbox"/>	Status (no status)		Retur

- Print
- Attachments 6
- Internet Links
- Imaging
- Plan Location 0
- View Notes



WEST BAY SANITARY DISTRICT
SITE LOCATION
1195 WESTRIDGE DRIVE
PORTOLA VALLEY, CA
STEP SYSTEM



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To: Board of Directors
From: Sergio Ramirez, General Manager
Subject: General Manager's Report

1) Administrative:

- a. Staff is working with SBWMA on revenue requirements for the Solid Waste Franchise.
- b. SVCW staff withdrew their request for the Board to adopt a Volunteer Policy by Resolution. SVCW has an existing policy that should serve their purpose.
- c. The preliminary results to the Environmental Protection Agency (US EPA) were favorable. Anderson Pacific was forwarded a short list of items that are to be identified and confirmed as USA products. The full report is expected in 2026.

2) Finance:

- a. The Finance Manager and staff continue to work with the auditor on the Single Audit for FY24/25.
- b. Staff and Woodard & Curran prepared SRF reimbursement No. 5 for the Bayfront Recycled Water Facility. The requested amount is \$14,844,199.75. The request includes all construction costs incurred from August 2, 2024, through June 30, 2025.

3) Capital Improvement Program (CIP):

a. Levee Improvement Project:

- i. Freyer and Laureta prepared legal descriptions and plats for the two easements to underground the power lines in front of the FERRF. The documents were submitted to PG&E for review.

b. Point Repair Project:

- i. Casey Construction began the Point Repair Phase III-A project.
- ii. EPS Inc. will replace the two syphons on Middlefield Road in the next two weeks.

c. Telemetry Replacement Project:

- i. Blocka Construction completed over 90% of the work on the publicly owned pump stations - Telemetry Replacement Project.

4) Information Technology (IT):

- a. IT staff shortlisted the potential CMMS vendors and requested proposals.

- 5) **Operations and Maintenance:**
 - a. **Collection System:**
 - i. Crew members continue to attend the off-site Commercial Driving School in preparation of the CDL Class A driving exam.
 - b. **Pump Facilities:**
 - i. The Stowe Lane Pump Station is under construction. The new well has been constructed and the mechanical components will follow.
 - c. **Training:**
 - i. Staff received Hot Works training to ensure proper welding techniques and to identify hazards while working with welding and cutting equipment.
- 6) **Water Quality:**
 - a. **Sharon Heights Golf and Country Club (SHGCC):**
 - i. An Operations and Maintenance Committee meeting was held on October 14. SHGCC is moving forward with solar.
 - b. **Bayfront Recycled Water Facility (BRWF):**
 - i. The steel recycled water tanks are being welded and constructed. Three of Five Board members received a tour of the new facility.
- 7) **Fleet and Facilities:**
 - a. **Vehicle Maintenance:**
 - i. The new large crane pump truck was ordered as approved in the budget.
- 8) **Personnel:**
 - a. Staff recruited one additional temporary maintenance worker to assist with a GPS project with a start date of November 10th.
- 9) **Upcoming Events:**
 - a. **Next Board Meetings:**
 - i. Board Meetings - Wednesdays, October 29th and November 12th.
- 10) **Misc. Items:**
 - a. **West Bay:** The General Manager will update the Board on miscellaneous items related to District operations.
 - b. **Town of Los Altos Hills:** The Town continues to perform CIP projects to rehabilitate the system.
 - c. **Town of Woodside:** The Town is considering installing the new Multi-Smart telemetry system.
 - d. **East Palo Alto:** A new Utility Manager was hired and is working well with staff to improve the EPASD system.



WEST BAY SANITARY DISTRICT AGENDA ITEM 5

To: *Board of Directors*

From: *Bob Hulsmann, Operations Superintendent
Sergio Ramirez, General Manager*

Subject: *Consider Accepting the Performance Merit Pay Program Results Oct. 1, 2024, to Sept. 30, 2025, and Authorize the General Manager to Disburse the Merit Payout for the Total Amount of \$205,153.87*

Background

In September of 2012 the Board approved implementation of the Performance Merit Pay Program (Program). The Program was introduced to Staff during negotiations and the MOU allowed for a Board approved program to be adopted. Staff immediately began working on the Program's aggressive goals in October of 2012.

The Board adopted Director Moritz's Program template using performance measures identified in the monthly Operations & Maintenance reports. Using this template, the General Manager and staff inserted figures for the expected base productivity level for each identified performance measure and the optimum target goal productivity level.

The Board approved the current criteria with the established goals based on recommendations from the General Manager in September 2024. The Board subsequently approved the budget for the Program in the FY2025-26 Budget.

Analysis

The Board approved the program for the 13th year running from October 1, 2024, to September 30, 2025. The totals and weight factors of the overall performance have been completed (see attachment A).

The purpose of such a program is to reward staff for meeting or exceeding performance goals. The goals are not for normal performance (base) but to recognize extraordinary performance. The intent of this program is to move productivity to a new level, sustain high productivity levels, and reward the efforts of District staff for their performance in improving the efficiency and quality of work and reducing Sanitary Sewer Overflows (SSOs).

The “Miles of Pipe Cleaned” goal component was very aggressive as it required the crews to clean a minimum of 160 miles of pipe in order to meet the base of the goal and up to 170 miles of pipe cleaning in order to receive the full value of the goal. The crew completed 189 miles of pipe which accounts for most of the District’s smaller diameter pipes. The after-hours calls were lower this year, so we were able to allocate some overtime hours to cleaning. These extra hours helped us get closer to cleaning the entire system within 12 months. This extra effort was a reason for the low spill count of 2 for the duration of the program year. The crews did not reach the target goal for “Miles Pipe CCTVed” of 50 miles, however, this element base goal of 40 miles was reached. Approximately 44.1 miles of pipe were CCTVed, well within the range of the overall goal. Another measurement in these components is efficient use of “man-hours” to Clean and CCTV. The crew’s efficiency and low labor hours this year in the CCTV element resulted in staff receiving 88% of this component.

The Rehabilitation Crew was very busy this year. The crew completed 157 pipe repairs on the public sewer mains. The crew completed both dig ups and pipe patching with low man-hours to reach 100% payout for this element.

The Source Control Inspectors were busy this year completing 476 FOG inspections at commercial facilities. The FOG goal base was reached, however, the target goal was not obtained. This was impressive because the Source Control inspectors were pulled away many times throughout the year to assist at the recycled water facility. In addition, one of the Inspectors was off work for over three months due to a work-related injury. This goal has been extremely helpful in reducing fats, oils, and grease which would normally reach the mainlines.

Unfortunately, as mentioned above, the District experienced one incident which resulted in a work loss to a work-related injury. This incident affected the Safety component of the program. Staff will receive 67% of this component.

The two more recent goals were, “SSC Manual Invoice Collection” and “CIP: Spot Repair Project” timelines. The Finance Department mailed out twenty-five Manual Sewer Service Invoices. Thirty-nine in San Mateo County to customers not in our Tax Rate Area and nine in Santa Clara County. All invoices were paid in full.

The CIP Spot Repair goal was not reached during the 22-23 PMPP program year. This year, however, the goal was reached and the CIP Phase two project started a month earlier than last year’s Phase one project.

Out of the seventy-two pipelines randomly inspected after cleaning, only one required re-cleaning. This meant the Quality Control was great, but not perfect. Because of this, staff will receive 88% of this component.

We are proud to report that staff has accomplished 92.47% of the overall PMPP goals.

The following chart shows the percentage of the goals reached per year since the program began.

PMPP Year	Percent Payout	Total SSOs	Contractor Caused
2012/2013	90.58%	8	0
2013/2014	66.15%	14	0
2014/2015	78.60%	7	0
2015/2016	98.25%	6	0
2016/2017	78.60%	8	2
2017/2018	89%	4	*2
2018/2019	99.16%	4	*1
2019/2020	100%	0	0
2020/2021	98%	2	0
2021/2022	98%	4	0
2022/2023	95.53%	3	*1
2023/2024	99.02%	0	0
2024/2025	92.47%	2	0

* Contractor caused spill

Fiscal Impact

The total budgeted amount for FY2025-26 is \$273,000 (42 FTE's x \$6.5k) as maximum possible payout. This includes temporary workers and part-time staff. The Performance Merit Pay Program (PMPP) payouts per employee are according to the percentage of goal achieved; multiplied by the weight of the performance measure which results in a value for the performance measure. The value of all ten performance measures is then added to determine the final annual payout per employee based on the number of workdays from October 1, 2024, through September 30, 2025. The attached payout calculation document indicates this year's payout is \$205,153.87 in total. The 92.47% payout equates to \$6,010.55 per full time employee working for the District for full PMPP period (see attachment B). Temporary and part-time staff are prorated, along with full-time employees starting after October 1, 2023, or retiring before September 30, 2025.

Recommendation

The Operations Superintendent recommends the Board consider the above factors and approve the payout amounts based on the Performance Merit Pay Program Results and direct the General Manager to disburse payments in November 2025.

Attachment: Attachment A – Performance Merit Pay Program Results 2024-2025

Attachment B – Payout Calculations 2024 - 2025

WEST BAY SANITARY DISTRICT

PERFORMANCE MERIT PAY PROGRAM (PMPP)

No.	Performance Element	Base	PMP Goal w/o manhours	Actual w/o manhours	% of Goal w/o manhours	Base	Target Goal	Actual	% of Goal	Weight	Value
1	Customer Satisfaction		---	---	---	90%	98%	100.00%	100%	8%	8.00%
2	Safety (Days of Work Lost/Yr)		---	---	---	3	0	1	67%	8%	5.33%
3	Miles Pipe CCTV'd / Manhour	40	50	44.1	88%	0.0082	0.0154	0.0271	88%	9%	7.94%
4	Miles Pipe Cleaned / Manhour	160	170	189.83	100%	0.0347	0.0366	0.0389	100%	15%	15.00%
5	FOG Inspections	450	550	476	87%	450	550	476	63%	8%	5.04%
6	Pipe Repair / Manhour	125	155	157	100%	0.0309	0.037	0.0951	100%	10%	10.00%
7	CIP: Spot Repair Project	0.3	1	3	100%	1	3	1	100%	5%	5.00%
8	SSO's (Any Category)	---	---	---	---	7	4	2	100%	25%	25.00%
9	SSC Manual Invoice Collection	---	---	---	---	22.5	25	25	100%	5%	5.00%
10	Quality Control: Line Cleaning	---	---	---	---	8	0	1	88%	7%	6.16%
	Total									100%	92.47%

West Bay Sanitary District
Performance Merit Pay Program
Payout Calculation

Maximum Merit Payout	\$ 6,500.00	Approved (Increases 9/14/22)					
PMPP Budget 2025-26	\$ 273,000.00	Approved 9/25/24					
Qualified Employees	37						
Percentage of Goal Achieved:	92.47%						
Work Days	257						
<u>Full Time</u>	<u>Days/Hours</u>	<u>Max Rate Per Day/Hour</u>					
Possible Work Days	253				\$25.69		
Possible Work Hours	2,024				\$3.21		
Holidays	8						
Employees		Work Days	Staff	Qualified %	PMP %	Payout per EE	Total Payout
\$25.69 (Wkday) x 257 * 92.47%		257	28	100%	92.47%	6,010.55	168,295.40
\$3.21 (Hour) x Hours Worked * 92.47%		Prorated	9		92.47%	Varies	36,858.47
Insufficient Days		Less 90	4	0%	0.00%	-	-
Not Qualified or Included			2				-
Total			43				<u>\$ 205,153.87</u>



**WEST BAY SANITARY DISTRICT
AGENDA ITEM 6**

To: Board of Directors

From: Vivian Chu, Finance Manager

**Subject: Consider Approving District Treasury Report
First Quarter FY 2025-26**

Background

The District board established the first reserve In October 2010. Subsequently, the Board has established several additional reserves to provide financial stability for the District.

There are five separate investment reserves maintained to support the goals of the District, along with reserves held in LAIF, which includes the Vehicle & Equipment Reserve, a Pension Trust, and the restricted SHGCC SRF Reserve. Annual contributions are made in accordance with the Board approved budget to reach or maintain the target balances for each reserve.

Excess funds over the current monthly expenditures are held in the Local Agency Investment Fund (LAIF), which are equivalent to cash and may earn higher yields without a long-term commitment. Operating Reserves, customer deposits, current capital projects, and Solid Waste Funds are held in LAIF.

Restricted funds for Sharon Heights Golf & Country Club (SHGCC), as required for the Clean Water State Revolving Fund (SRF) loan are held in a restricted account.

<u>Reserves</u>	<u>Originated</u>	<u>Target Balance</u>	<u>Target</u>
Operating Reserve	11/26/2014	\$18million *	Unfulfilled
Rate Stabilization Reserve	10/30/2015	\$10 million	Achieved
Treatment Plant Reserve	9/24/2021	\$12 million	Unfulfilled
Capital Project Reserve	11/26/2014	\$14 million	Achieved
Recycled Water Cash Flow	11/18/2016	\$8 million	Unfulfilled
SHGCC SRF Reserve	3/01/2018	\$1.46 million	Achieved
Vehicle & Equipment Reserve	8/18/2011	\$1 million	Unfulfilled

* Based on approved FY 2025-26 Budget, 6 months Operations, held in LAIF.

California Government Code Section 53607 and the District's Investment Policy requires quarterly reporting of all investments, including investment portfolio statements detailing assets held, transactions, and changes in market value.

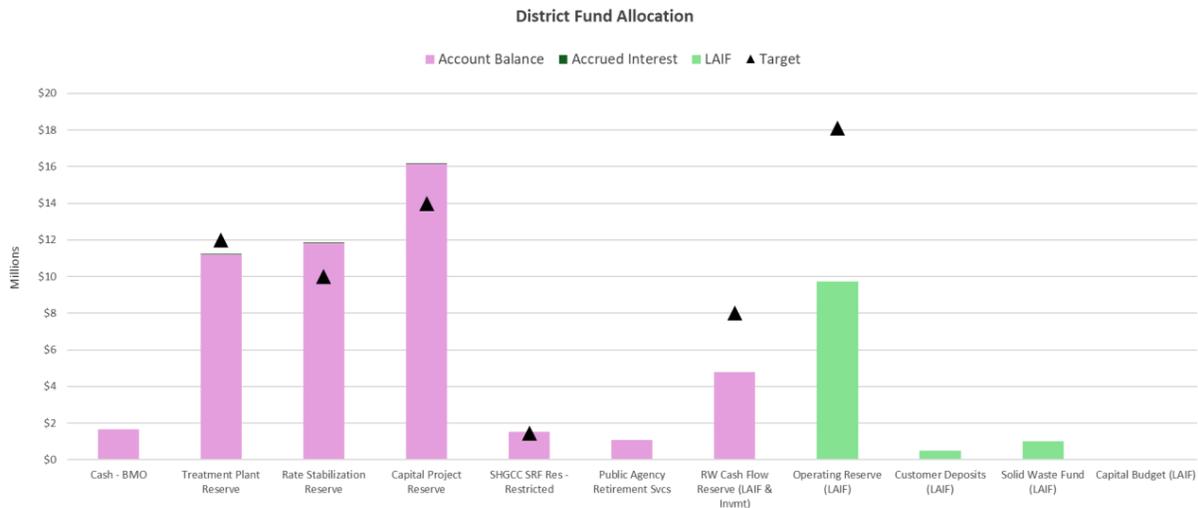
Fiscal Impact

The District had \$ 58,541,131 in all reserve and bank accounts as of September 30, 2025, including restricted funds. Accrued Income was \$586,126. The District earned \$549,204 on investments and the market value of reserves increased \$1,026,865 fiscal year-to-date.

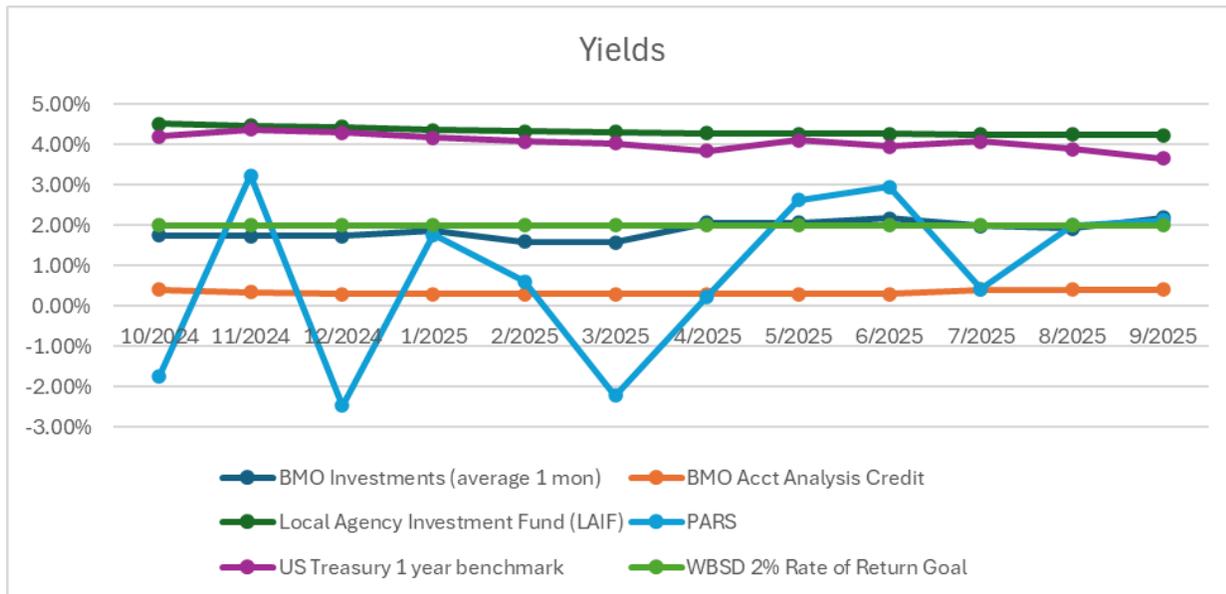
The District had total funds of approximately \$6.2 million under targets for all unrestricted accounts, as of September 30, 2025.

District Funds	As of 9/30/2025	Targets FY 2025-26
Cash Equivalent Accounts	12,160,536.00	18,108,533.00
Investment Accounts - Unrestricted	43,753,514.00	44,000,000.00
Public Agency Retirement Services (PARS Trust)	1,105,674.00	-
SHGCC SRF Loan Deposit	1,521,407.00	1,458,404.00
Total District Funds	58,541,131.00	63,566,937.00

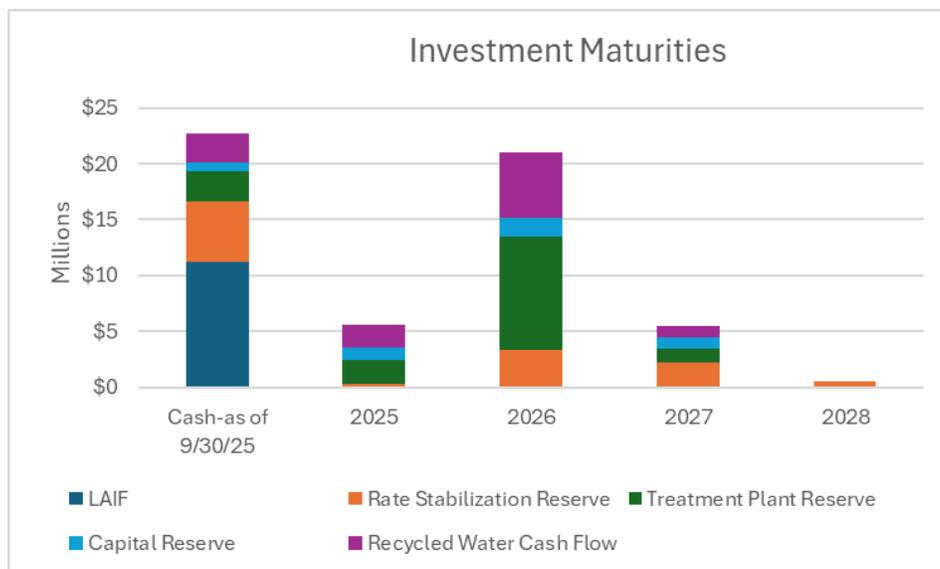
There were \$4.75 million in transfers from LAIF to operating and payroll accounts to cover operation expenses and 3.18 million in Silicon Valley Clean Water (SVCW) bonds and monthly capital contribution.



The investment portfolios have been set up with the rate of return goal of 2%. The BMO Investment Reserves average 1.89% for the First Quarter FY 2025-26. LAIF's interest apportionment was 4.33% for the First Quarter. BMO increased the District's checking account analysis credit from 0.30% to 0.40% effective April 1, 2025, providing sufficient credit to cover all fees since the increase.



The District Investment Policy allows investment of up to five years. Due to more favorable short-term rates, most investments are within two years. LAIF is considered cash and the District's target is six months of operating reserves, needed to fund the District through December when the initial sewer service charges through the tax roll is received.



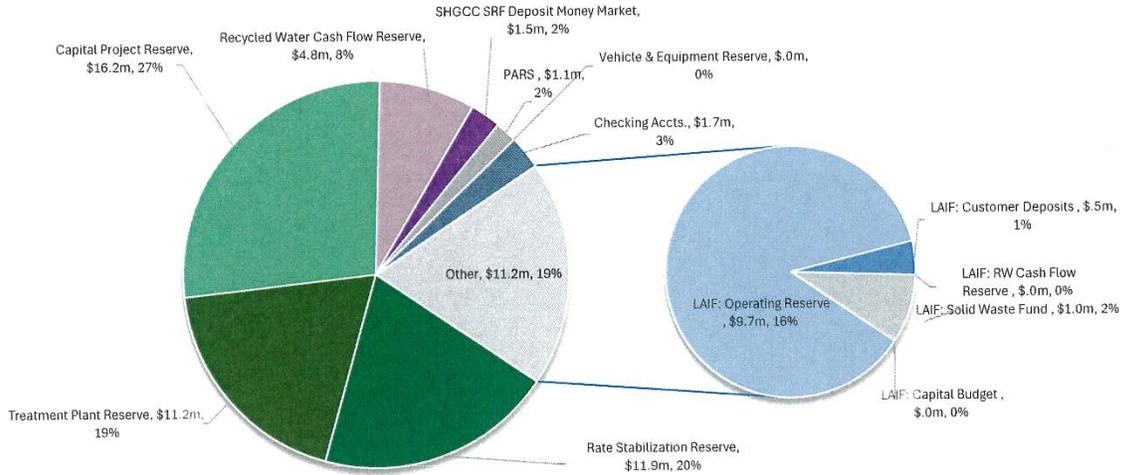
The District averaged \$2.97 million in monthly expenses year-to-date, including capital and debt to SVCW. There was \$0.35 million expended on capital; \$0.25 million in Capital Fund and \$0.10 million in Recycled Water Fund.

Recommendation

The Finance Manager recommends the District Board approve the First Quarter Treasury Report for fiscal year 2025-26.

Attachments: Schedule of Cash & Investments, 9-30-25
Investment Statements FY 2025-26 Q1

**West Bay Sanitary District
Schedule of Cash and Investments
Fiscal Year 2025-26
September 30, 2025**



Description	Target	Cash & Equivalents	Fixed Income	Accrued Interest	Quarterly Yield
Operating Account		950,001			0.00%
Payroll Account		711,993			0.00%
Petty Cash		800			
Local Agency Investment Fund (LAIF)	\$17.2 million	11,210,535		0	
Cash & Equivalent Accounts		12,873,329		0	
BMO Wealth Mgmt Reserves Accounts					
Rate Stabilization Reserve	\$10 million	5,430,929	6,406,463	30,359	2.61%
Treatment Plant Reserve	\$12 million	2,505,666	8,687,904	55,705	2.30%
Capital Reserve	\$14 million	2,707,402	13,426,477	66,257	2.46%
Recycled Water Cash Flow Reserve	\$8 million	772,282	4,006,563	11,550	1.41%
Bank of the West Reserve Accounts		11,416,280	32,527,407	163,871	
Total Cash and Investments		24,289,609	32,527,407	163,871	
Restricted					
PARS Irrevocable Trust - Retirement			453,423		5.46%
PARS Irrevocable Trust - OPEB			629,788		5.46%
Total PARS Irrevocable Trust			1,083,211		
Recycled Water SRF Money Market		1,521,407			0.11%
Restricted Accounts		1,521,407	1,083,211		
Cash and Investments		\$ 25,811,016	\$ 33,610,617	\$ 163,871	
Total Cash and Investments		\$ 59,421,633			

Certification:

The General Manager/Chief Fiscal Officer and Finance Manager of West Bay Sanitary District represents that the above investments are in accordance with the West Bay Sanitary District's Investment Policy, adopted by the District Board on January 3, 2024.

Leo Manning 10/14/2025
 General Manager/CFO Date

[Signature] 10/10/2025
 Finance Manager Date

Statement of Account

July 1, 2025 - September 30, 2025

WBSD Capital Project Reserve IMA

P.O. Box 755
Chicago, IL 60690-0755

It is important for you to review the data reported in this statement. If you have any questions, please contact a member of your Client Strategy Team.

“BMO Wealth Management” is a brand name that refers to BMO Bank N.A. and certain of its affiliates that provide certain investment, investment advisory, trust, banking, and securities products and services. Investment products and services: **ARE NOT A DEPOSIT – NOT INSURED BY THE FDIC OR ANY FEDERAL GOVERNMENT AGENCY – NOT GUARANTEED BY ANY BANK – MAY LOSE VALUE.**

For Questions Call

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Portfolio Manager: Michael Smith 408-490-2079 michael.d1.smith@bmo.com
Trust Administrator: Alexis Guy 213-435-7355 alexis.guy@bmo.com

Accounts Included In This Statement

000000235012 WBSD Capital Project Reserve IMA

Vivian Chu
WEST BAY SANITARY DISTRICT
500 LAUREL STREET
MENLO PARK, CA 94025
United States

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Balance Sheet On September 30, 2025

	As Of June 30, 2025		As Of September 30, 2025		% of Account
	Market Value	Cost Basis	Market Value	Cost Basis	
Investments					
Fixed Income					
U.S. Government Bonds	20,224,587.60	19,490,454.21	13,327,626.80	12,779,363.70	82.27%
Corp & Taxable Bonds	495,786.00	497,751.68	98,850.00	99,896.00	0.61%
Total Fixed Income	\$20,720,373.60	\$19,988,205.89	\$13,426,476.80	\$12,879,259.70	82.88%
Cash					
Cash Equivalents	2,094,941.50	2,094,941.50	2,707,401.88	2,707,401.88	16.71%
Total Cash	\$2,094,941.50	\$2,094,941.50	\$2,707,401.88	\$2,707,401.88	16.71%
Total Investments	\$22,815,315.10	\$22,083,147.39	\$16,133,878.68	\$15,586,661.58	99.59%
Non-Investments	184,120.72	184,120.72	66,257.24	66,257.24	0.41%
Total For Your Portfolio	\$22,999,435.82	\$22,267,268.11	\$16,200,135.92	\$15,652,918.82	100.00%

Asset Summary On September 30, 2025

	Cost	Market Value	Yield on Market	Estimated Annual Income	% of Account
Investments					
Fixed Income					
U.S. Government Bonds	12,779,363.70	13,327,626.80	2.11%	281,550.00	82.27%
Corp & Taxable Bonds	99,896.00	98,850.00	0.71%	700.00	0.61%
Total Fixed Income	\$12,879,259.70	\$13,426,476.80	2.10%	\$282,250.00	82.88%
Cash					
Cash Equivalents	2,707,401.88	2,707,401.88	4.30%	116,309.98	16.71%
Total Cash	\$2,707,401.88	\$2,707,401.88	4.30%	\$116,309.98	16.71%
Total Investments	\$15,586,661.58	\$16,133,878.68	2.47%	\$398,559.98	99.59%
Non-Investments	66,257.24	66,257.24		0.00	0.41%
Total For Your Portfolio	\$15,652,918.82	\$16,200,135.92	2.46%	\$398,559.98	100.00%



Portfolio Holdings On September 30, 2025

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	820,000.00 97.207	797,097.40	743,065.85	3,444.67	54,031.55	10,250.00 1.29%	4.92%
United States Treasury Note/Bond 1.5% 31 Jan 2027 (CUSIP:912828Z78)	400,000.00 97.172	388,688.00	369,064.62	1,010.87	19,623.38	6,000.00 1.54%	2.40%
United States Treasury Note/Bond 1.625% 15 Feb 2026 (CUSIP:912828P46)	300,000.00 99.145	297,435.00	290,219.72	622.62	7,215.28	4,875.00 1.64%	1.84%
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	300,000.00 97.813	293,439.00	278,027.20	2,040.08	15,411.80	4,875.00 1.66%	1.81%
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	100,000.00 97.641	97,641.00	93,220.93	442.26	4,420.07	1,750.00 1.79%	0.60%
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	300,000.00 98.462	295,386.00	282,845.25	947.69	12,540.75	5,625.00 1.90%	1.82%
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	210,000.00 99.175	208,267.50	200,700.22	2,087.16	7,567.28	4,987.50 2.39%	1.29%
United States Treasury Note/Bond .375% 30 Nov 2025 (CUSIP:91282CAZ4)	800,000.00 99.391	795,128.00	726,119.39	1,008.20	69,008.61	3,000.00 0.38%	4.91%
United States Treasury Note/Bond .375% 31 Dec 2025 (CUSIP:91282CBC4)	1,340,000.00 99.099	1,327,926.60	1,240,204.69	1,269.90	87,721.91	5,024.99 0.38%	8.20%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	470,000.00 98.81	464,407.00	429,381.30	296.94	35,025.70	1,762.50 0.38%	2.87%
United States Treasury Note/Bond .375% 31 Jul 2027 (CUSIP:91282CAD3)	340,000.00 94.277	320,541.80	298,137.50	214.81	22,404.30	1,275.00 0.40%	1.98%
United States Treasury Note/Bond 3.875% 15 Jan 2026 (CUSIP:91282CGE5)	5,000,000.00 99.97	4,998,500.00	4,952,929.70	41,066.60	45,570.30	193,750.01 3.88%	30.85%
United States Treasury Note/Bond 4.625% 15 Sep 2026 (CUSIP:91282CHY0)	400,000.00 100.835	403,340.00	397,718.75	817.68	5,621.25	18,500.00 4.59%	2.49%
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	50,000.00 98.613	49,306.50	45,870.73	21.41	3,435.77	250.00 0.51%	0.30%
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	160,000.00 95.207	152,331.20	141,837.50	334.78	10,493.70	800.00 0.53%	0.94%
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	180,000.00 94.262	169,671.60	158,104.69	77.07	11,566.91	900.00 0.53%	1.05%
United States Treasury Note/Bond .5% 31 May 2027 (CUSIP:912828ZS2)	180,000.00 94.961	170,929.80	159,110.16	302.46	11,819.64	900.00 0.53%	1.06%
United States Treasury Note/Bond .75% 30 Apr 2026 (CUSIP:91282CBW0)	220,000.00 98.248	216,145.60	203,431.25	690.49	12,714.35	1,650.00 0.76%	1.33%
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	400,000.00 97.323	389,292.00	364,299.53	256.91	24,992.47	3,000.00 0.77%	2.40%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	740,000.00 98.482	728,766.80	697,278.90	15.24	31,487.90	5,550.00 0.76%	4.50%
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	780,000.00 97.87	763,386.00	707,795.82	1,724.80	55,590.18	6,825.00 0.89%	4.71%
Total U.S. Government Bonds		\$13,327,626.80	\$12,779,363.70	\$58,692.64	\$548,263.10	\$281,550.00 2.11%	82.27%
<i>Corp & Taxable Bonds</i>							
Apple Inc .7% 08 Feb 2026 (CUSIP:037833EB2)	100,000.00 98.85	98,850.00	99,896.00	103.06	-1,046.00	700.00 0.71%	0.61%
Total Corp & Taxable Bonds		\$98,850.00	\$99,896.00	\$103.06	-\$1,046.00	\$700.00 0.71%	0.61%
Total Fixed Income		\$13,426,476.80	\$12,879,259.70	\$58,795.70	\$547,217.10	\$282,250.00 2.10%	82.88%
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	2,707,401.88 1.00	2,707,401.88	2,707,401.88	7,461.54	0.00	116,309.98 4.30%	16.71%
Total Cash Equivalents		\$2,707,401.88	\$2,707,401.88	\$7,461.54	\$0.00	\$116,309.98 4.30%	16.71%
Total Cash		\$2,707,401.88	\$2,707,401.88	\$7,461.54	\$0.00	\$116,309.98 4.30%	16.71%
Total Investments		\$16,133,878.68	\$15,586,661.58	\$66,257.24	\$547,217.10	\$398,559.98 2.47%	99.59%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00 1.00	66,257.24	66,257.24	0.00	0.00	0.00	0.41%
Total Non-Investments		\$66,257.24	\$66,257.24	\$0.00	\$0.00	\$0.00	0.41%
Total For Your Portfolio		\$16,200,135.92	\$15,652,918.82	\$66,257.24	\$547,217.10	\$398,559.98	100.00% 2.46%

Market Value Reconciliation 00000235012 - WBSD Capital Project Reserve IMA

	Net Amount	Balance
Beginning Market Value		\$22,999,435.82
Distribution/Disbursements		
Other Distributions	-7,000,000.00	
Total Distribution/Disbursements		-\$7,000,000.00
Fees/ Expenses		
Trustee/Custody Fees	-7,884.38	
Total Fees/ Expenses		-\$7,884.38
Investment Activity		
Income Earned	112,481.28	
Cost Adjustments	280,268.22	
Total Investment Activity		\$392,749.50
Total Realized Gain/Loss		\$785.59
Total Net Change in Unrealized Gain/Loss		-\$184,950.61
Total Ending Market Value		\$16,200,135.92

Cash Flow Summary

	Amount	Balance
Opening Cash Balance On July 1, 2025 - US Dollar		\$0.00
Distribution/Disbursements		
Other Distributions	-7,000,000.00	
Total Distribution/Disbursements	-\$7,000,000.00	
Fees/ Expenses		
Trustee/Custody Fees	-7,884.38	
Total Fees/ Expenses	-\$7,884.38	
Investment Activity		
Income Received	230,344.76	
Security Transactions	6,777,539.62	
Total Investment Activity	\$7,007,884.38	
Closing Cash Balance on September 30, 2025 - US Dollar	\$0.00	\$0.00

Contributions and Benefit Payments

Trade Date	Transaction Description	Amount	Cost
Settlement Date			
00000235012 WBSD Capital Project Reserve IMA			
Distribution/Disbursements			
<i>Other Distributions</i>			
August 8, 2025	Cash Disbursement - Principal Distribution Via ACH, Paid To West Bay Sanitary District, Bank BMO	-7,000,000.00	
August 8, 2025	BANK NA, ABA 071025661, Transfer to BMO ckg ending in 1549		
Total Other Distributions		-\$7,000,000.00	\$0.00
Total Distribution/Disbursements		-\$7,000,000.00	\$0.00
Total 00000235012 WBSD Capital Project Reserve IMA		-\$7,000,000.00	\$0.00



Other Receipts, Disbursements and Expenses

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000235012 WBSD Capital Project Reserve IMA			
Fee and Expenses			
<i>Trustee/Custody Fees</i>			
July 1, 2025	Periodic Fee: Taken Monthly \$2,883.34 (06/01/25 to 06/30/25)	-2,883.34	0.00
July 1, 2025	Account Services Fee: \$2,883.34 Based on End of Period Market Value of \$50,335,600.60: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$335,600.60 @ 0.1% Total Annual Fee: \$76,335.60. Account 00000235012: \$2,883.34. Charged now \$2,883.34. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
August 1, 2025	Periodic Fee: Taken Monthly \$2,903.33 (07/01/25 to 07/31/25)	-2,903.33	0.00
August 1, 2025	Account Services Fee: \$2,903.33 Based on End of Period Market Value of \$50,584,293.77: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$584,293.77 @ 0.1% Total Annual Fee: \$76,584.29. Account 00000235012: \$2,903.33. Charged now \$2,903.33. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
September 2, 2025	Periodic Fee: Taken Monthly \$2,097.71 (08/01/25 to 08/31/25)	-2,097.71	0.00
September 2, 2025	Account Services Fee: \$2,097.71 Based on End of Period Market Value of \$43,794,496.86: \$10,000,000.00 @ 0.25%		

Other Receipts, Disbursements and Expenses (continued)

Trade Date			
Settlement Date	Transaction Description	Amount	Realized G/L
<i>Trustee/Custody Fees (continued)</i>			
	\$10,000,000.00 @ 0.15%		
	\$23,794,496.86 @ 0.12%		
	Total Annual Fee: \$68,553.40.		
	Account 000000235012: \$2,097.71. Charged now \$2,097.71.		
	Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
Total Trustee/Custody Fees		-\$7,884.38	\$0.00
Total Fee and Expenses		-\$7,884.38	\$0.00
Total 000000235012 WBSD Capital Project Reserve IMA		-\$7,884.38	\$0.00



Income Received and Capital Gains

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000235012 WBSD Capital Project Reserve IMA			
Income Received			
<i>Interest Income</i>			
July 15, 2025 July 15, 2025	Interest Payment 0.03875 USD United States Treasury Note/Bond 3.875% 15 Jan 2026 For 5,000,000.00 Par Value Due on 07/15/25 With Ex Date 07/15/25	96,875.00	0.00
July 15, 2025 July 15, 2025	Interest Payment 0.03 USD United States Treasury Note/Bond 3% 15 Jul 2025 For 5,000,000.00 Par Value Due on 07/15/25 With Ex Date 07/15/25	75,000.00	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.00375 USD United States Treasury Note/Bond .375% 31 Jan 2026 For 470,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	881.25	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.015 USD United States Treasury Note/Bond 1.5% 31 Jan 2027 For 400,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	3,000.00	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.00375 USD United States Treasury Note/Bond .375% 31 Jul 2027 For 340,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	637.50	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.01875 USD United States Treasury Note/Bond 1.875% 31 Jul 2026 For 300,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	2,812.50	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Jul 2025 For 670,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	837.50	0.00
August 8, 2025 August 8, 2025	Interest Payment 0.007 USD Apple Inc .7% 08 Feb 2026 For 100,000.00 Par Value Due on 08/08/25 With Ex Date 08/08/25	350.00	0.00
August 15, 2025 August 15, 2025	Interest Payment 0.01625 USD United States Treasury Note/Bond 1.625% 15 Feb 2026 For 300,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25	2,437.50	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 31 Aug 2027 For 180,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	450.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 820,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	1,025.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 28 Feb 2026 For 50,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	125.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Aug 2026 For 400,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	1,500.00	0.00
September 15, 2025 September 15, 2025	Interest Payment 0.04625 USD United States Treasury Note/Bond 4.625% 15 Sep 2026 For 400,000.00 Par Value Due on 09/15/25 With Ex Date 09/15/25	9,250.00	0.00



Income Received and Capital Gains (continued)

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
<i>Interest Income (continued)</i>			
September 30, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 30 Sep 2025 For 500,000.00	625.00	0.00
September 30, 2025	Par Value Due on 09/30/25 With Ex Date 09/30/25		
September 30, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Mar 2026 For 740,000.00	2,775.00	0.00
September 30, 2025	Par Value Due on 09/30/25 With Ex Date 09/30/25		
Total Interest Income		\$198,581.25	\$0.00
			\$0.00
<i>Dividend Income</i>			
July 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 06/01/25 to	4,094.76	0.00
July 1, 2025	06/30/25 Due on 07/01/25		
August 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 07/01/25 to	17,773.78	0.00
August 1, 2025	07/31/25 Due on 08/01/25		
September 2, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 08/01/25 to	9,894.97	0.00
September 2, 2025	08/31/25 Due on 09/02/25		
Total Dividend Income		\$31,763.51	\$0.00
			\$0.00
Total Income Received		\$230,344.76	\$0.00
			\$0.00
Total 00000235012 WBSD Capital Project Reserve IMA		\$230,344.76	\$0.00
			\$0.00

Income Accrual on September 30, 2025

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	820,000.00	11/30/25	1.29%	868.17	2,576.50	0.00	3,444.67
United States Treasury Note/Bond 1.5% 31 Jan 2027 (CUSIP:912828Z78)	400,000.00	01/31/26	1.54%	2,502.76	1,508.11	3,000.00	1,010.87
United States Treasury Note/Bond 1.625% 15 Feb 2026 (CUSIP:912828P46)	300,000.00	02/15/26	1.64%	1,831.49	1,228.63	2,437.50	622.62
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	300,000.00	10/31/25	1.66%	821.33	1,218.75	0.00	2,040.08
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	100,000.00	12/31/25	1.79%	4.76	437.50	0.00	442.26
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	300,000.00	01/31/26	1.90%	2,346.34	1,413.85	2,812.50	947.69
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	210,000.00	10/31/25	2.39%	840.29	1,246.87	0.00	2,087.16
United States Treasury Note/Bond .25% 30 Sep 2025 (CUSIP:91282CAM3)	0.00			314.21	310.79	625.00	0.00
United States Treasury Note/Bond .25% 31 Aug 2025 (CUSIP:91282CAJ0)	0.00			685.19	339.81	1,025.00	0.00
United States Treasury Note/Bond .25% 31 Jul 2025 (CUSIP:91282CAB7)	0.00			698.69	138.81	837.50	0.00
United States Treasury Note/Bond 3% 15 Jul 2025 (CUSIP:91282CEY3)	0.00			69,198.90	5,801.10	75,000.00	0.00
United States Treasury Note/Bond .375% 30 Nov 2025 (CUSIP:91282CAZ4)	800,000.00	11/30/25	0.38%	254.10	754.10	0.00	1,008.20
United States Treasury Note/Bond .375% 31 Dec 2025 (CUSIP:91282CBC4)	1,340,000.00	12/31/25	0.38%	13.65	1,256.25	0.00	1,269.90



Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
U.S. Government Bonds (continued)							
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	470,000.00	01/31/26	0.38%	735.19	443.00	881.25	296.94
United States Treasury Note/Bond .375% 31 Jul 2027 (CUSIP:91282CAD3)	340,000.00	01/31/26	0.40%	531.84	320.47	637.50	214.81
United States Treasury Note/Bond 3.875% 15 Jan 2026 (CUSIP:91282CGE5)	5,000,000.00	01/15/26	3.88%	89,381.90	48,559.70	96,875.00	41,066.60
United States Treasury Note/Bond 4.625% 15 Sep 2026 (CUSIP:91282CHY0)	400,000.00	03/15/26	4.59%	5,429.35	4,638.33	9,250.00	817.68
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	50,000.00	02/28/26	0.51%	83.56	62.85	125.00	21.41
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	160,000.00	10/31/25	0.53%	134.78	200.00	0.00	334.78
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	180,000.00	02/28/26	0.53%	300.82	226.25	450.00	77.07
United States Treasury Note/Bond .5% 31 May 2027 (CUSIP:912828ZS2)	180,000.00	11/30/25	0.53%	76.23	226.23	0.00	302.46
United States Treasury Note/Bond .75% 30 Apr 2026 (CUSIP:91282CBW0)	220,000.00	10/31/25	0.76%	277.99	412.50	0.00	690.49
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	400,000.00	02/28/26	0.77%	1,002.72	754.19	1,500.00	256.91
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	740,000.00	03/31/26	0.76%	1,395.09	1,395.15	2,775.00	15.24
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	780,000.00	12/31/25	0.89%	18.55	1,706.25	0.00	1,724.80
Total U.S. Government Bonds				\$179,747.90	\$77,175.99	\$198,231.25	\$58,692.64
Corp & Taxable Bonds							
Apple Inc .7% 08 Feb 2026 (CUSIP:037833EB2)	100,000.00	02/08/26	0.71%	278.06	175.00	350.00	103.06

Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
<i>Corp & Taxable Bonds (continued)</i>							
Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 (CUSIP:929845UP8)	0.00			0.00	0.00	0.00	0.00
Total Corp & Taxable Bonds				\$278.06	\$175.00	\$350.00	\$103.06
Total Fixed Income				\$180,025.96	\$77,350.99	\$198,581.25	\$58,795.70
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	2,707,401.88		4.30%	4,094.76	35,130.29	31,763.51	7,461.54
Total Cash Equivalents				\$4,094.76	\$35,130.29	\$31,763.51	\$7,461.54
Total Cash				\$4,094.76	\$35,130.29	\$31,763.51	\$7,461.54
Total Investments				\$184,120.72	\$112,481.28	\$230,344.76	\$66,257.24
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00			0.00	0.00	0.00	0.00
Total Non-Investments				\$0.00	\$0.00	\$0.00	\$0.00
Total Accrual				\$184,120.72	\$112,481.28	\$230,344.76	\$66,257.24

Assets Acquired

Trade Date Settlement Date	Descriptions	Par Value or Shares	Amount	Total Federal Cost	Interest Bought
00000235012 WBSD Capital Project Reserve IMA					
<i>Cash</i>					
<i>Federated Hermes Government Obligations Fund</i>					
September 30, 2025	Sweep purchases totaling 7,618,247.05 units of	7,618,247.05	-7,618,247.05	7,618,247.05	
September 30, 2025	Federated Hermes Government Obligations Fund for Managed (Capital) (17 Transactions)				
Total Federated Hermes Government Obligations Fund			-\$7,618,247.05	\$7,618,247.05	\$0.00
Total Cash			-\$7,618,247.05	\$7,618,247.05	\$0.00
Total 00000235012 WBSD Capital Project Reserve IMA			-\$7,618,247.05	\$7,618,247.05	\$0.00



Assets Disposed

Trade Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
Settlement Date						
00000235012 WBSD Capital Project Reserve IMA						
<i>Fixed Income</i>						
<i>United States Treasury Note/Bond .25% 30 Sep 2025</i>						
September 30, 2025	Final Maturity 1 USD United		500,000.00			0.00
September 30, 2025	States Treasury Note/Bond .25% 30 Sep 2025 For 500,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25					
September 30, 2025	Final Maturity 100:100 Debit	-500,000.00	0.00	-500,000.00		0.00
September 30, 2025	500,000.00 United States Treasury Note/Bond .25% 30 Sep 2025 For 500,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25					
Total United States Treasury Note/Bond .25% 30 Sep 2025			\$500,000.00	-\$500,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond .25% 31 Aug 2025</i>						
September 2, 2025	Final Maturity 1 USD United		820,000.00			0.00
September 2, 2025	States Treasury Note/Bond .25% 31 Aug 2025 For 820,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25					
September 2, 2025	Final Maturity 100:100 Debit	-820,000.00	0.00	-820,000.00		0.00
September 2, 2025	820,000.00 United States Treasury Note/Bond .25% 31 Aug 2025 For 820,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25					
Total United States Treasury Note/Bond .25% 31 Aug 2025			\$820,000.00	-\$820,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond .25% 31 Jul 2025</i>						
July 31, 2025	Final Maturity 1 USD United		670,000.00			0.00
July 31, 2025	States Treasury Note/Bond					

Assets Disposed (continued)

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
<i>United States Treasury Note/Bond .25% 31 Jul 2025 (continued)</i>						
	.25% 31 Jul 2025 For 670,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25					
July 31, 2025 July 31, 2025	Final Maturity 100:100 Debit 670,000.00 United States Treasury Note/Bond .25% 31 Jul 2025 For 670,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	-670,000.00	0.00	-670,000.00		0.00
Total United States Treasury Note/Bond .25% 31 Jul 2025			\$670,000.00	-\$670,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond 3% 15 Jul 2025</i>						
July 15, 2025 July 15, 2025	Final Maturity 1 USD United States Treasury Note/Bond 3% 15 Jul 2025 For 5,000,000.00 Par Value Due on 07/15/25 With Ex Date 07/15/25		5,000,000.00			0.00
July 15, 2025 July 15, 2025	Final Maturity 100:100 Debit 5,000,000.00 United States Treasury Note/Bond 3% 15 Jul 2025 For 5,000,000.00 Par Value Due on 07/15/25 With Ex Date 07/15/25	-5,000,000.00	0.00	-5,000,000.00		0.00
Total United States Treasury Note/Bond 3% 15 Jul 2025			\$5,000,000.00	-\$5,000,000.00	\$0.00	\$0.00
<i>Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025</i>						
August 15, 2025 August 15, 2025	Final Maturity 1 USD Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 For 400,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25		400,000.00			0.00
August 15, 2025 August 15, 2025	Final Maturity 100:100 Debit 400,000.00 Waco Tx Indep	-400,000.00	0.00	-399,214.41		785.59

Assets Disposed (continued)

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
<i>Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 (continued)</i>						
	Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 For 400,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25					
Total Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025			\$400,000.00	-\$399,214.41	\$0.00	\$785.59
Total Fixed Income			\$7,390,000.00	-\$7,389,214.41	\$0.00	\$785.59
<i>Cash</i>						
<i>Federated Hermes Government Obligations Fund</i>						
September 30, 2025	Sweep sales totaling	-7,005,786.67	7,005,786.67	-7,005,786.67		0.00
September 30, 2025	-7,005,786.67 units of Federated Hermes Government Obligations Fund for Managed (Capital) (3 Transactions)					
Total Federated Hermes Government Obligations Fund			\$7,005,786.67	-\$7,005,786.67	\$0.00	\$0.00
Total Cash			\$7,005,786.67	-\$7,005,786.67	\$0.00	\$0.00
Total 000000235012 WBSD Capital Project Reserve IMA			\$14,395,786.67	-\$14,395,001.08	\$0.00	\$785.59

Free Receipts, Deliveries and Adjustments

Trade Date Settlement Date	Transaction Description	Amount	Cost	Realized G/L
00000235012 WBSD Capital Project Reserve IMA				
Adjustments				
<i>SAA Adjustments (Amortization/Accretion)</i>				
July 15, 2025 July 15, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury Note/Bond 3% 15 Jul 2025 - Adjustment Amount of \$111,328.10, Federal Cost \$111,328.10, State Cost \$111,328.10	0.00	111,328.10	0.00
July 31, 2025 July 31, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury Note/Bond .25% 31 Jul 2025 - Adjustment Amount of \$52,272.79, Federal Cost \$52,272.79, State Cost \$52,272.79	0.00	52,272.79	0.00
August 15, 2025 August 15, 2025	Adjustment - Accreted OID Current Year of Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 - Adjustment Amount of \$1,389.97, Federal Cost \$1,389.97, State Cost \$1,389.97	0.00	1,389.97	0.00
August 15, 2025 August 15, 2025	Adjustment - Amortized Premium on OID Current Year of Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 - Adjustment Amount of \$31.24, Federal Cost \$31.24, State Cost \$31.24	0.00	-31.24	0.00
September 2, 2025 September 2, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury Note/Bond .25% 31 Aug 2025 - Adjustment Amount of \$72,710.94, Federal Cost \$72,710.94, State Cost \$72,710.94	0.00	72,710.94	0.00
September 30, 2025 September 30, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury Note/Bond .25% 30 Sep 2025 - Adjustment Amount of \$42,597.66, Federal Cost \$42,597.66, State Cost \$42,597.66	0.00	42,597.66	0.00
Total SAA Adjustments (Amortization/Accretion)		\$0.00	\$280,268.22	\$0.00
Total Adjustments		\$0.00	\$280,268.22	\$0.00
Total 00000235012 WBSD Capital Project Reserve IMA		\$0.00	\$280,268.22	\$0.00

Reorganizations

No transactions this period.

Brokerage Summary

No activity this period.

Your Pending Transaction Detail

No transactions this period.

Disclosures

Customer Notes

1. Prices, most of which are provided by national pricing services, are not guaranteed for accuracy or realizable value. Generally, the price shown for market-traded securities is the closing price as of the statement date. If a price is not received for that date, then the price will be the last price received. Non-market traded security prices are based on the most recent values provided or obtained. Securities traded in a foreign market show a local market price. A currency exchange rate has been applied so the Market Value is in U.S. dollars.
2. **For holders of the Infinity Q Diversified Alpha fund ("IQ Fund"):** The current price listed on your statement may not be representative of the final liquidation value. Most of the remaining cash in the IQ Fund has been moved to a Special Reserve that is reflected on your statement as a miscellaneous asset titled **Infinity Q Diversified Alpha Special Reserve**. This asset represents an assessment of the most recent Special Reserve per share value based on data available at <https://www.infinityqfundliquidation.com/>. Please note this position is for recordkeeping purposes only and will not be available to be transferred, gifted, and/or liquidated. The ultimate distribution to IQ Fund shareholders may be more or less than this assessment based on (a) fluctuations in the Special Reserve, (b) the possibility that former shareholders will be entitled to receive proceeds from the Special Reserve, and (c) current shareholders that previously redeemed shares may receive more limited payouts. The Special Reserve may decrease over time as costs and liabilities are accrued in ongoing litigation. To support the Special Reserve, the IQ Fund Board has also created a Special Litigation Committee ("SLC") to pursue claims against various third parties, including service providers. The Special Reserve may increase due to the recovery efforts of the SLC.
3. Percentage columns may not total 100.0 due to rounding.
4. For Individual Retirement Trust (IRT) accounts, you have the right to modify the withholding instructions you have on file with us at any time. If you wish to do so, please contact your account administrator.
5. Estimated annual income is based on current assets and returns. It is a snapshot of your account as of the statement date. Variations in the asset composition and returns of the account will change these estimates. Please keep in mind that these are estimates only and not a guarantee of income.
6. Income and gain/loss information are based on the best information we have at the time of the transaction, some of which may have been provided by third parties. Subsequent changes can occur during the year. Also, in some instances, such as complex corporate mergers or tenders, the taxability of the transaction cannot adequately be reflected on your statement. Therefore, you should only use the official tax information letter, which is sent to you after the year-end, in preparation of your tax return.
7. You will receive an official tax information letter after the end of the tax year which advises you regarding the amounts you should include in your tax return. Do not rely on the income reported on this statement to prepare your taxes.
8. Trust accounting income is reflected in the section entitled "Your Account Activity". If your account is a Trust or an Estate, and BMO or an affiliate is Trustee/ Co-Trustee or Executor/ Co-Executor, we will first apply the provisions specified in the governing document(s) or, in the absence of such provisions, the appropriate state law that applies for the allocation of income and principal as it relates to receipts and disbursements. Thus, the allocation may vary from

Disclosures (continued)

state to state and account to account.

9. Receipt of this account statement will serve to confirm that the individual(s) with investment authority (i) directed or approved all account transactions listed on the account statement and (ii) ratifies all trades disclosed on the account statement. Please contact your portfolio manager or trust administrator with any questions.

10. For trust accounts governed by Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Hawaii, Kansas, Kentucky, Maine, Michigan, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Dakota, South Carolina, Vermont, Virginia, West Virginia, or Wisconsin law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim for breach of trust.

11. For trust accounts governed by Alabama, Georgia, Ohio or Wyoming law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the date the beneficiary, a representative of the beneficiary, or a beneficiary surrogate is sent a report that adequately discloses the existence of a potential claim for breach of trust.

12. For trust accounts governed by Alaska law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a report that adequately discloses the existence of a potential claim against the trustee. If a trustee petitions a court for an order approving a report that adequately discloses the existence of a potential claim, serves the report on all beneficiaries to be bound by the report, gives the beneficiaries at least 60 days' notice of the court proceeding, and notifies the beneficiary that a claim must be begun within 45 days after the beneficiary is served with notice, all potential claims are barred unless the claims are served on the trustee and filed with the court within **45 days** after the beneficiaries are served with notice of the court proceeding. Otherwise, notwithstanding the lack of adequate disclosure, all claims against a trustee who has issued a report received by the beneficiary and who has informed the beneficiary of the location and availability of records for examination by the beneficiary are barred unless a proceeding to assert the claims is commenced within **three years** after the beneficiary's receipt of the report.

13. For trust accounts governed by California, Minnesota, or Montana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after the date the beneficiary receives an account or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into the existence of the claim.

14. For trust accounts governed by Delaware law, a person may not initiate a proceeding against a trustee for breach of trust more than **one year** after the date such person was sent a report that adequately disclosed the facts constituting the potential claim for breach of trust, or in the case of a trustee who has resigned, been removed or ceased to serve as trustee for any reason, **120 days** after the date the beneficiary was sent a report that (i) notifies the beneficiary that the trustee has ceased to serve; (ii) adequately discloses the facts constituting a claim; and (iii) adequately discloses the time allowed for initiating proceedings against the former trustee.

15. For trust accounts governed by Florida law, an action for breach of trust based on matters disclosed in a trust accounting or other written report of the trustee may be subject to a **six month** statute of limitations from the receipt of the trust accounting or other written report.

16. For trust accounts governed by Idaho law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement disclosing the matter and showing termination of the trust relationship between the trustee and beneficiary. Otherwise, notwithstanding lack of full disclosure a trustee who has issued a final account or statement received by the beneficiary and has informed the

Disclosures (continued)

beneficiary of the location and availability of records for his examination is protected after **three years**.

17. For trust accounts governed by Illinois law, a beneficiary may not commence a proceeding against a trustee for breach of trust for trusts that becomes irrevocable after January 01, 2020, and for trustees who accepted appointment after January 01, 2020, more than **two years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished. For trusts that became irrevocable before January 01, 2020, and for trustees who accepted appointment before January 01, 2020, a beneficiary may not commence a proceeding against a trustee more than **three years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished.

18. For trust accounts governed by Indiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after receipt of the final account or statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary.

19. For trust accounts governed by Iowa law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the receipt of accounting or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into its existence.

20. For trust accounts governed by Louisiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the trustee renders an accounting for the accounting period in which the alleged act, omission, or breach of duty arising out of the matters disclosed therein occurred to the beneficiary of if the beneficiary lacks legal capacity, the beneficiary's legal representative. However, such actions must be filed within **three years** of the trustee rendering the accounting for the accounting period in discussion, even actions that happened within **two years** of disclosure. If a beneficiary is a minor when a trustee's accounting for the accounting period in which the alleged act, omission, or breach of duty occurred is rendered, the period of two years begins to run from the day he reaches the age of eighteen.

21. For trust accounts governed by Massachusetts law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary, or more than **three years** after a beneficiary received information regarding the location and availability of records for examination.

22. For trust accounts governed by New Jersey law or Utah law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim.

23. For trust accounts governed by North Carolina law, a beneficiary may not commence a proceeding against a trustee more than **five years** after the first to occur of (i) the removal, resignation, or death of the trustee; (ii) the termination of the beneficiary's interest in the trust; or (iii) the termination of the trust.

24. For trust accounts governed by Oklahoma law, a beneficiary may not commence a proceeding against a trustee more than **two years** after receipt of a report or statement adequately disclosing the existence of the claim or more than **two years** after the termination of the trust relationship between the beneficiary and that trustee.

25. For trust accounts governed by Oregon law, we would like to inform you that ORS 130.820 states as follows: "(1) Notwithstanding ORS chapter 12 or any other provision of law, but subject to subsection (2) of this section, a civil action against a trustee based on any act or omission of the trustee, whether

Disclosures (continued)

based in tort, contract or other theory of recovery, must be commenced within six years after the date the act or omission is discovered, or six years after the date the act or omission should have been discovered, whichever is earlier.(2) A beneficiary may not commence a proceeding against a trustee more than one year after the date the beneficiary or a representative of the beneficiary is sent a report by certified or regular mail that adequately discloses the existence of a potential claim and that informs the beneficiary of the time allowed for commencing a proceeding. A copy of this section must be attached to the report. The report must provide sufficient information so that the beneficiary or representative knows of the potential claim or should have inquired into its existence.”

26. For trust accounts governed by Pennsylvania law, a beneficiary may not commence a proceeding against a trustee if (i) the trustee provided the beneficiary at least annually with periodic written financial reports concerning the trust and (ii) the transaction was disclosed in a report or such report provided sufficient information so that the beneficiary knew or should have known of the potential claim or should have inquired into its existence, and (iii) within **thirty months** after such report was sent by the trustee to the beneficiary, the beneficiary did not notify the trustee in writing that the beneficiary challenges the transaction or asserts a claim and provides in writing the basis for that challenge or assertion.

27. For accounts governed by South Dakota law, a distribution beneficiary may not object to the trustee’s accounting more than **180 days** after a copy of the trustee’s accounting has been mailed, postage prepaid, to the last known address of such distribution, personally or electronically in accordance with SDCL § 15-6-5(d).

28. For trust accounts governed by Tennessee law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the earlier of:

- (i) the date the beneficiary or a representative of the beneficiary was sent information that adequately disclosed facts indicating the existence of a potential claim for breach of trust or (ii) the date the beneficiary or a representative of the beneficiary possessed actual knowledge of facts indicating the existence of a potential claim for breach of trust.

29. For trust accounts governed by Washington State law, a beneficiary may not commence a proceeding against trustee for breach of trust more than **three years** after the date a report was delivered in the manner provided in RCW 11.96A.110 to the beneficiary or to representative of the beneficiary if the report adequately disclosed the existence of a potential claim for breach of trust.

30. If your account is a Trust or an Estate account, the statement reflects the total assets held in that Trust or Estate account and is not necessarily reflective of your rights and interests to the income or assets of the Trust or Estate. Your rights and interests with respect to income or assets detailed on this account statement are determined by the instrument or will governing the Trust or Estate and applicable law.

31. **Taxable Bond Election.** The IRS requires taxpayers to amortize the premium on all bonds over the life of the bond or until the bond is sold or redeemed. The annual amount of amortized premium will reduce the cost basis of the bond and may provide an offset to the income earned on the bond during the year. If the bond is a taxable bond, the taxpayer may elect out of the amortization rule; there is no opt out for tax-exempt bonds. BMO will amortize premiums paid for all bonds in Client’s account, including taxable bonds unless Client instructs otherwise in writing.

32. **Notice Regarding Our Relationship with Ameriprise Financial, Inc. (“Ameriprise”).** In November 2021, Bank of Montreal, the parent company of BMO, entered into a relationship agreement with Ameriprise and its affiliates setting forth a framework of mutual cooperation between the parties. As a result, BMO has agreed to consider and retain Ameriprise as an approved manager for certain new sub-advisory mandates where their offering is suitable for the mandate under consideration. BMO addresses the conflict of interest by requiring Ameriprise to present a reasonable and competitive proposal in which their relevant

Disclosures (continued)

performance exceeds the benchmark median in comparison to rolling 1, 3 and 5 year time periods.

33. BMO's annual Privacy Policy is available for your review. For more information, please visit www.bmo.com/usprivacy.

34. BMO's Terms and Conditions Disclosure, as part of your account agreement, is available for your review. To access the appropriate disclosure for your account, please visit <https://uswealth.bmo.com/disclosures/>.

For accounts where BMO provides investment management services, this disclosure provides information on matters such as but not limited to: brokerage discretion (BMO's ability to engage an authorized broker-dealer to buy and sell securities without the client's consent), soft dollars (commission arrangements in which BMO pays brokerage firms for their services and receives products and services which assist in our investment decision making process for the benefit of all managed accounts) and statements.

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Details regarding Proprietary Products and fees can be found in the BMO information and disclosure for the particular product, as updated from time to time ("Disclosure"). For the current copy of the Disclosure, please contact your account representative or go to <https://uswealth.bmo.com/disclosures/>.

"BMO" as used in these Customer Notes means BMO Bank N.A.



Disclosures (continued)

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Statement of Account

September 1, 2025 - September 30, 2025

WBSD Rate Stabilization Reserve IMA

P.O. Box 755
Chicago, IL 60690-0755

It is important for you to review the data reported in this statement. If you have any questions, please contact a member of your Client Strategy Team.

“BMO Wealth Management” is a brand name that refers to BMO Bank N.A. and certain of its affiliates that provide certain investment, investment advisory, trust, banking, and securities products and services. Investment products and services: **ARE NOT A DEPOSIT – NOT INSURED BY THE FDIC OR ANY FEDERAL GOVERNMENT AGENCY – NOT GUARANTEED BY ANY BANK – MAY LOSE VALUE.**

For Questions Call

Private Wealth Advisor: Maya Gervis 415-796-9621 maya.gervis@bmo.com
Portfolio Manager: Michael Smith 408-490-2079 michael.d1.smith@bmo.com
Trust Administrator: Alexis Guy 213-435-7355 alexis.guy@bmo.com

Accounts Included In This Statement

000000252017 WBSD Rate Stabilization Reserve IMA

Vivian Chu
WEST BAY SANITARY DISTRICT
500 LAUREL STREET
MENLO PARK, CA 94025
United States

Statement of Account

July 1, 2025 - September 30, 2025

WBSD Rate Stabilization Reserve IMA

P.O. Box 755
Chicago, IL 60690-0755

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For Questions Call

Private Wealth Advisor: Maya Gervis 415-796-9621 maya.gervis@bmo.com
Portfolio Manager: Michael Smith 408-490-2079 michael.d1.smith@bmo.com
Trust Administrator: Alexis Guy 213-435-7355 alexis.guy@bmo.com

Accounts Included In This Statement

000000252017 WBSD Rate Stabilization Reserve IMA

West Bay Sanitary District
500 Laurel Street
Menlo Park, CA 94025
United States

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Balance Sheet On September 30, 2025

	As Of June 30, 2025		As Of September 30, 2025		% of Account
	Market Value	Cost Basis	Market Value	Cost Basis	
Investments					
Fixed Income					
U.S. Government Bonds	5,111,354.90	4,860,715.74	6,357,037.80	6,132,926.69	53.56%
Corp & Taxable Bonds	198,154.50	199,143.91	49,425.00	49,948.00	0.42%
Total Fixed Income	\$5,309,509.40	\$5,059,859.65	\$6,406,462.80	\$6,182,874.69	53.98%
Cash					
Cash Equivalents	6,389,595.05	6,389,595.05	5,430,929.15	5,430,929.15	45.76%
Total Cash	\$6,389,595.05	\$6,389,595.05	\$5,430,929.15	\$5,430,929.15	45.76%
Total Investments	\$11,699,104.45	\$11,449,454.70	\$11,837,391.95	\$11,613,803.84	99.74%
Non-Investments	36,772.87	36,772.87	30,358.77	30,358.77	0.26%
Total For Your Portfolio	\$11,735,877.32	\$11,486,227.57	\$11,867,750.72	\$11,644,162.61	100.00%

Asset Summary On September 30, 2025

	Cost	Market Value	Yield on Market	Estimated Annual Income	% of Account
Investments					
Fixed Income					
U.S. Government Bonds	6,132,926.69	6,357,037.80	1.20%	76,287.50	53.56%
Corp & Taxable Bonds	49,948.00	49,425.00	0.71%	350.00	0.42%
Total Fixed Income	\$6,182,874.69	\$6,406,462.80	1.20%	\$76,637.50	53.98%
Cash					
Cash Equivalents	5,430,929.15	5,430,929.15	4.30%	233,312.72	45.76%
Total Cash	\$5,430,929.15	\$5,430,929.15	4.30%	\$233,312.72	45.76%
Total Investments	\$11,613,803.84	\$11,837,391.95	2.62%	\$309,950.22	99.74%
Non-Investments	30,358.77	30,358.77		0.00	0.26%
Total For Your Portfolio	\$11,644,162.61	\$11,867,750.72	2.61%	\$309,950.22	100.00%

Portfolio Holdings On September 30, 2025

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	100,000.00 97.207	97,207.00	90,617.79	420.08	6,589.21	1,250.00 1.29%	0.82%
United States Treasury Note/Bond 1.5% 31 Jan 2027 (CUSIP:912828Z78)	250,000.00 97.172	242,930.00	230,665.39	631.79	12,264.61	3,750.00 1.54%	2.05%
United States Treasury Note/Bond 1.625% 15 Feb 2026 (CUSIP:912828P46)	200,000.00 99.145	198,290.00	193,479.82	415.08	4,810.18	3,250.00 1.64%	1.67%
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	200,000.00 97.813	195,626.00	185,351.47	1,360.05	10,274.53	3,250.00 1.66%	1.65%
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	150,000.00 97.641	146,461.50	139,831.40	663.38	6,630.10	2,625.00 1.79%	1.23%
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	200,000.00 98.462	196,924.00	188,563.50	631.79	8,360.50	3,750.00 1.90%	1.66%
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	260,000.00 99.175	257,855.00	248,485.99	2,584.10	9,369.01	6,175.00 2.39%	2.17%
United States Treasury Note/Bond .25% 31 Oct 2025 (CUSIP:91282CAT8)	320,000.00 99.684	318,988.80	297,625.00	334.78	21,363.80	800.00 0.25%	2.69%
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	250,000.00 98.81	247,025.00	228,394.31	157.95	18,630.69	937.50 0.38%	2.08%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond 4.625% 15 Sep 2026 (CUSIP:91282CHY0)	500,000.00 100.835	504,175.00	497,148.44	1,022.10	7,026.56	23,125.00 4.59%	4.25%
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	40,000.00 98.613	39,445.20	36,696.59	17.13	2,748.61	200.00 0.51%	0.33%
United States Treasury Note/Bond .5% 30 Jun 2027 (CUSIP:912828ZV5)	600,000.00 94.731	568,386.00	529,945.31	758.15	38,440.69	3,000.00 0.53%	4.79%
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	250,000.00 94.262	235,655.00	218,828.13	107.05	16,826.87	1,250.00 0.53%	1.99%
United States Treasury Note/Bond .5% 31 Oct 2027 (CUSIP:91282CAU5)	600,000.00 93.805	562,830.00	555,890.63	1,255.43	6,939.37	3,000.00 0.53%	4.74%
United States Treasury Note/Bond .625% 31 Mar 2027 (CUSIP:912828ZE3)	600,000.00 95.609	573,654.00	567,515.63	10.30	6,138.37	3,750.00 0.65%	4.83%
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	250,000.00 97.323	243,307.50	227,687.21	160.57	15,620.29	1,875.00 0.77%	2.05%
United States Treasury Note/Bond .75% 31 Jan 2028 (CUSIP:91282CBJ9)	600,000.00 93.641	561,846.00	555,000.00	758.15	6,846.00	4,500.00 0.80%	4.73%
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	240,000.00 98.482	236,356.80	238,687.50	4.94	-2,330.70	1,800.00 0.76%	1.99%
United States Treasury Note/Bond .75% 31 May 2026 (CUSIP:91282CCF6)	250,000.00 97.994	244,985.00	229,863.28	630.12	15,121.72	1,875.00 0.77%	2.06%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	700,000.00 97.87	685,090.00	672,649.30	1,547.90	12,440.70	6,125.00 0.89%	5.78%
Total U.S. Government Bonds		\$6,357,037.80	\$6,132,926.69	\$13,470.84	\$224,111.11	\$76,287.50 1.20%	53.56%
<i>Corp & Taxable Bonds</i>							
Apple Inc .7% 08 Feb 2026 (CUSIP:037833EB2)	50,000.00 98.85	49,425.00	49,948.00	51.53	-523.00	350.00 0.71%	0.42%
Total Corp & Taxable Bonds		\$49,425.00	\$49,948.00	\$51.53	-\$523.00	\$350.00 0.71%	0.42%
Total Fixed Income		\$6,406,462.80	\$6,182,874.69	\$13,522.37	\$223,588.11	\$76,637.50 1.20%	53.98%
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	5,430,929.15 1.00	5,430,929.15	5,430,929.15	16,836.40	0.00	233,312.72 4.30%	45.76%
Total Cash Equivalents		\$5,430,929.15	\$5,430,929.15	\$16,836.40	\$0.00	\$233,312.72 4.30%	45.76%
Total Cash		\$5,430,929.15	\$5,430,929.15	\$16,836.40	\$0.00	\$233,312.72 4.30%	45.76%
Total Investments		\$11,837,391.95	\$11,613,803.84	\$30,358.77	\$223,588.11	\$309,950.22 2.62%	99.74%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00 1.00	30,358.77	30,358.77	0.00	0.00	0.00	0.26%
Total Non-Investments		\$30,358.77	\$30,358.77	\$0.00	\$0.00	\$0.00	0.26%
Total For Your Portfolio		\$11,867,750.72	\$11,644,162.61	\$30,358.77	\$223,588.11	\$309,950.22	100.00% 2.61%

Market Value Reconciliation 00000252017 - WBSD Rate Stabilization Reserve IMA

	Net Amount	Balance
Beginning Market Value		\$11,735,877.32
Fees/ Expenses		
Trustee/Custody Fees	-4,495.70	
Total Fees/ Expenses		-\$4,495.70
Investment Activity		
Income Earned	69,728.21	
Cost Adjustments	92,419.68	
Total Investment Activity		\$162,147.89
Total Realized Gain/Loss		\$282.85
Total Net Change in Unrealized Gain/Loss		-\$26,061.64
Total Ending Market Value		\$11,867,750.72

Cash Flow Summary

	Amount	Balance
Opening Cash Balance On July 1, 2025 - US Dollar		\$0.00
Fees/ Expenses		
Trustee/Custody Fees	-4,495.70	
Total Fees/ Expenses	-\$4,495.70	
Investment Activity		
Income Received	80,113.04	
Security Transactions	-75,617.34	
Total Investment Activity	\$4,495.70	
Closing Cash Balance on September 30, 2025 - US Dollar	\$0.00	\$0.00

Contributions and Benefit Payments

No transactions this period.



Other Receipts, Disbursements and Expenses

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000252017 WBSD Rate Stabilization Reserve IMA			
Fee and Expenses			
<i>Trustee/Custody Fees</i>			
July 1, 2025	Periodic Fee: Taken Monthly \$1,478.51 (06/01/25 to 06/30/25)	-1,478.51	0.00
July 1, 2025	Account Services Fee: \$1,478.51 Based on End of Period Market Value of \$50,335,600.60: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$335,600.60 @ 0.1% Total Annual Fee: \$76,335.60. Account 00000252017: \$1,478.51. Charged now \$1,478.51. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
August 1, 2025	Periodic Fee: Taken Monthly \$1,479.46 (07/01/25 to 07/31/25)	-1,479.46	0.00
August 1, 2025	Account Services Fee: \$1,479.46 Based on End of Period Market Value of \$50,584,293.77: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$584,293.77 @ 0.1% Total Annual Fee: \$76,584.29. Account 00000252017: \$1,479.46. Charged now \$1,479.46. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
September 2, 2025	Periodic Fee: Taken Monthly \$1,537.73 (08/01/25 to 08/31/25)	-1,537.73	0.00
September 2, 2025	Account Services Fee: \$1,537.73 Based on End of Period Market Value of \$43,794,496.86: \$10,000,000.00 @ 0.25%		



Other Receipts, Disbursements and Expenses (continued)

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
<i>Trustee/Custody Fees (continued)</i>			
	\$10,000,000.00 @ 0.15%		
	\$23,794,496.86 @ 0.12%		
	Total Annual Fee: \$68,553.40.		
	Account 000000252017: \$1,537.73. Charged now \$1,537.73.		
	Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
Total Trustee/Custody Fees		-\$4,495.70	\$0.00
Total Fee and Expenses		-\$4,495.70	\$0.00
Total 000000252017 WBSD Rate Stabilization Reserve IMA		-\$4,495.70	\$0.00



Income Received and Capital Gains

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000252017 WBSD Rate Stabilization Reserve IMA			
Income Received			
<i>Interest Income</i>			
July 31, 2025 July 31, 2025	Interest Payment 0.00375 USD United States Treasury Note/Bond .375% 31 Jan 2026 For 250,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	468.75	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Jan 2028 For 600,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	2,250.00	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.015 USD United States Treasury Note/Bond 1.5% 31 Jan 2027 For 250,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	1,875.00	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.01875 USD United States Treasury Note/Bond 1.875% 31 Jul 2026 For 200,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	1,875.00	0.00
August 8, 2025 August 8, 2025	Interest Payment 0.007 USD Apple Inc .7% 08 Feb 2026 For 50,000.00 Par Value Due on 08/08/25 With Ex Date 08/08/25	175.00	0.00
August 15, 2025 August 15, 2025	Interest Payment 0.01625 USD United States Treasury Note/Bond 1.625% 15 Feb 2026 For 200,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25	1,625.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 31 Aug 2027 For 250,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	625.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 600,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	750.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 28 Feb 2026 For 40,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	100.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Aug 2026 For 250,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	937.50	0.00
September 15, 2025 September 15, 2025	Interest Payment 0.04625 USD United States Treasury Note/Bond 4.625% 15 Sep 2026 For 500,000.00 Par Value Due on 09/15/25 With Ex Date 09/15/25	11,562.50	0.00
September 30, 2025 September 30, 2025	Interest Payment 0.00625 USD United States Treasury Note/Bond .625% 31 Mar 2027 For 600,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	1,875.00	0.00
September 30, 2025 September 30, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Mar 2026 For 240,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	900.00	0.00

Income Received and Capital Gains (continued)

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
<i>Interest Income (continued)</i>			
September 30, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 30 Sep 2025 For 480,000.00	600.00	0.00
September 30, 2025	Par Value Due on 09/30/25 With Ex Date 09/30/25		
Total Interest Income		\$25,618.75	\$0.00
<i>Dividend Income</i>			
July 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 06/01/25 to	20,734.81	0.00
July 1, 2025	06/30/25 Due on 07/01/25		
August 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 07/01/25 to	18,539.36	0.00
August 1, 2025	07/31/25 Due on 08/01/25		
September 2, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 08/01/25 to	15,220.12	0.00
September 2, 2025	08/31/25 Due on 09/02/25		
Total Dividend Income		\$54,494.29	\$0.00
Total Income Received		\$80,113.04	\$0.00
Total 00000252017 WBSD Rate Stabilization Reserve IMA		\$80,113.04	\$0.00

Income Accrual on September 30, 2025

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	100,000.00	11/30/25	1.29%	105.87	314.21	0.00	420.08
United States Treasury Note/Bond 1.5% 31 Jan 2027 (CUSIP:912828Z78)	250,000.00	01/31/26	1.54%	1,564.23	942.56	1,875.00	631.79
United States Treasury Note/Bond 1.625% 15 Feb 2026 (CUSIP:912828P46)	200,000.00	02/15/26	1.64%	1,220.99	819.09	1,625.00	415.08
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	200,000.00	10/31/25	1.66%	547.55	812.50	0.00	1,360.05
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	150,000.00	12/31/25	1.79%	7.13	656.25	0.00	663.38
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	200,000.00	01/31/26	1.90%	1,564.23	942.56	1,875.00	631.79
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	260,000.00	10/31/25	2.39%	1,040.35	1,543.75	0.00	2,584.10
United States Treasury Note/Bond .25% 30 Sep 2025 (CUSIP:91282CAM3)	0.00			301.64	298.36	600.00	0.00
United States Treasury Note/Bond .25% 31 Aug 2025 (CUSIP:91282CAJ0)	0.00			501.36	248.64	750.00	0.00
United States Treasury Note/Bond .25% 31 Oct 2025 (CUSIP:91282CAT8)	320,000.00	10/31/25	0.25%	134.78	200.00	0.00	334.78
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	250,000.00	01/31/26	0.38%	391.06	235.64	468.75	157.95
United States Treasury Note/Bond 4.625% 15 Sep 2026 (CUSIP:91282CHY0)	500,000.00	03/15/26	4.59%	6,786.69	5,797.91	11,562.50	1,022.10



Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
U.S. Government Bonds (continued)							
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	40,000.00	02/28/26	0.51%	66.85	50.28	100.00	17.13
United States Treasury Note/Bond .5% 30 Jun 2027 (CUSIP:912828ZV5)	600,000.00	12/31/25	0.53%	8.15	750.00	0.00	758.15
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	250,000.00	02/28/26	0.53%	417.80	314.25	625.00	107.05
United States Treasury Note/Bond .5% 31 Oct 2027 (CUSIP:91282CAU5)	600,000.00	10/31/25	0.53%	0.00	635.86	-619.57	1,255.43
United States Treasury Note/Bond .625% 31 Mar 2027 (CUSIP:912828ZE3)	600,000.00	03/31/26	0.65%	0.00	799.23	788.93	10.30
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	250,000.00	02/28/26	0.77%	626.70	471.37	937.50	160.57
United States Treasury Note/Bond .75% 31 Jan 2028 (CUSIP:91282CBJ9)	600,000.00	01/31/26	0.80%	0.00	957.05	198.90	758.15
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	240,000.00	03/31/26	0.76%	452.46	452.48	900.00	4.94
United States Treasury Note/Bond .75% 31 May 2026 (CUSIP:91282CCF6)	250,000.00	11/30/25	0.77%	158.81	471.31	0.00	630.12
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	700,000.00	12/31/25	0.89%	2.38	1,331.53	-213.99	1,547.90
Total U.S. Government Bonds				\$15,899.03	\$19,044.83	\$21,473.02	\$13,470.84
Corp & Taxable Bonds							
Apple Inc .7% 08 Feb 2026 (CUSIP:037833EB2)	50,000.00	02/08/26	0.71%	139.03	87.50	175.00	51.53
Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 (CUSIP:929845UP8)	0.00			0.00	0.00	0.00	0.00
Total Corp & Taxable Bonds				\$139.03	\$87.50	\$175.00	\$51.53
Total Fixed Income				\$16,038.06	\$19,132.33	\$21,648.02	\$13,522.37

Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	5,430,929.15		4.30%	20,734.81	50,595.88	54,494.29	16,836.40
Total Cash Equivalents				\$20,734.81	\$50,595.88	\$54,494.29	\$16,836.40
Total Cash				\$20,734.81	\$50,595.88	\$54,494.29	\$16,836.40
Total Investments				\$36,772.87	\$69,728.21	\$76,142.31	\$30,358.77
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00			0.00	0.00	0.00	0.00
Total Non-Investments				\$0.00	\$0.00	\$0.00	\$0.00
Total Accrual				\$36,772.87	\$69,728.21	\$76,142.31	\$30,358.77



Assets Acquired

Trade Date Settlement Date	Descriptions	Par Value or Shares	Amount	Total Federal Cost	Interest Bought
00000252017 WBSD Rate Stabilization Reserve IMA					
<i>Fixed Income</i>					
<i>United States Treasury Note/Bond .5% 31 Oct 2027</i>					
July 14, 2025	Purchase 600,000.00 Par Value of United States	600,000.00	-555,890.63	555,890.63	-619.57
July 15, 2025	Treasury Note/Bond .5% 31 Oct 2027 @ 92.648438% Paid Accrued Interest of \$619.57				
Total United States Treasury Note/Bond .5% 31 Oct 2027			-\$555,890.63	\$555,890.63	-\$619.57
<i>United States Treasury Note/Bond .625% 31 Mar 2027</i>					
July 14, 2025	Purchase 600,000.00 Par Value of United States	600,000.00	-567,515.63	567,515.63	-1,086.07
July 15, 2025	Treasury Note/Bond .625% 31 Mar 2027 @ 94.585938% Paid Accrued Interest of \$1,086.07				
Total United States Treasury Note/Bond .625% 31 Mar 2027			-\$567,515.63	\$567,515.63	-\$1,086.07
<i>United States Treasury Note/Bond .75% 31 Jan 2028</i>					
July 14, 2025	Purchase 600,000.00 Par Value of United States	600,000.00	-555,000.00	555,000.00	-2,051.10
July 15, 2025	Treasury Note/Bond .75% 31 Jan 2028 @ 92.5% Paid Accrued Interest of \$2,051.10				
Total United States Treasury Note/Bond .75% 31 Jan 2028			-\$555,000.00	\$555,000.00	-\$2,051.10
<i>United States Treasury Note/Bond .875% 30 Jun 2026</i>					
July 14, 2025	Purchase 600,000.00 Par Value of United States	600,000.00	-581,906.25	581,906.25	-213.99
July 15, 2025	Treasury Note/Bond .875% 30 Jun 2026 @ 96.984375% Paid Accrued Interest of \$213.99				
Total United States Treasury Note/Bond .875% 30 Jun 2026			-\$581,906.25	\$581,906.25	-\$213.99
Total Fixed Income			-\$2,260,312.51	\$2,260,312.51	-\$3,970.73

Assets Acquired (continued)

Trade Date					
Settlement Date	Descriptions	Par Value or Shares	Amount	Total Federal Cost	Interest Bought
<i>Cash</i>					
<i>Federated Hermes Government Obligations Fund</i>					
September 30, 2025	Sweep purchases totaling 1,308,575.31 units of	1,308,575.31	-1,308,575.31	1,308,575.31	
September 30, 2025	Federated Hermes Government Obligations Fund for Managed (Capital) (13 Transactions)				
Total Federated Hermes Government Obligations Fund			-\$1,308,575.31	\$1,308,575.31	\$0.00
Total Cash			-\$1,308,575.31	\$1,308,575.31	\$0.00
Total 00000252017 WBSD Rate Stabilization Reserve IMA			-\$3,568,887.82	\$3,568,887.82	-\$3,970.73

Assets Disposed

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
00000252017 WBSD Rate Stabilization Reserve IMA						
<i>Fixed Income</i>						
<i>United States Treasury Note/Bond .25% 30 Sep 2025</i>						
September 30, 2025	Final Maturity 1 USD United States Treasury Note/Bond .25% 30 Sep 2025 For 480,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25		480,000.00			0.00
September 30, 2025	Final Maturity 100:100 Debit 480,000.00 United States Treasury Note/Bond .25% 30 Sep 2025 For 480,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	-480,000.00	0.00	-480,000.00		0.00
Total United States Treasury Note/Bond .25% 30 Sep 2025			\$480,000.00	-\$480,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond .25% 31 Aug 2025</i>						
September 2, 2025	Final Maturity 1 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 600,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25		600,000.00			0.00
September 2, 2025	Final Maturity 100:100 Debit 600,000.00 United States Treasury Note/Bond .25% 31 Aug 2025 For 600,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	-600,000.00	0.00	-600,000.00		0.00
Total United States Treasury Note/Bond .25% 31 Aug 2025			\$600,000.00	-\$600,000.00	\$0.00	\$0.00
<i>Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025</i>						
August 15, 2025	Final Maturity 1 USD Waco Tx Indep Sch Dist Txbl-Ref-Cabs		150,000.00			0.00

Assets Disposed (continued)

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
<i>Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 (continued)</i>						
	01 Jan 2021 0% 15 Aug 2025 For 150,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25					
August 15, 2025	Final Maturity 100:100 Debit	-150,000.00	0.00	-149,717.15		282.85
August 15, 2025	150,000.00 Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 For 150,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25					
Total Waco Tx Indep Sch Dist Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025			\$150,000.00	-\$149,717.15	\$0.00	\$282.85
Total Fixed Income			\$1,230,000.00	-\$1,229,717.15	\$0.00	\$282.85
<i>Cash</i>						
<i>Federated Hermes Government Obligations Fund</i>						
September 30, 2025	Sweep sales totaling	-2,267,241.21	2,267,241.21	-2,267,241.21		0.00
September 30, 2025	-2,267,241.21 units of Federated Hermes Government Obligations Fund for Managed (Capital) (3 Transactions)					
Total Federated Hermes Government Obligations Fund			\$2,267,241.21	-\$2,267,241.21	\$0.00	\$0.00
Total Cash			\$2,267,241.21	-\$2,267,241.21	\$0.00	\$0.00
Total 00000252017 WBSD Rate Stabilization Reserve IMA			\$3,497,241.21	-\$3,496,958.36	\$0.00	\$282.85

Free Receipts, Deliveries and Adjustments

Trade Date Settlement Date	Transaction Description	Amount	Cost	Realized G/L
00000252017 WBSD Rate Stabilization Reserve IMA				
Adjustments				
<i>SAA Adjustments (Amortization/Accretion)</i>				
August 15, 2025	Adjustment - Accreted OID Current Year of Waco Tx Indep Sch Dist	0.00	521.24	0.00
August 15, 2025	Txbl-Ref-Cabs 01 Jan 2021 0% 15 Aug 2025 - Adjustment Amount of \$521.24, Federal Cost \$521.24, State Cost \$521.24			
September 2, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	53,203.12	0.00
September 2, 2025	Note/Bond .25% 31 Aug 2025 - Adjustment Amount of \$53,203.12, Federal Cost \$53,203.12, State Cost \$53,203.12			
September 30, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	38,695.32	0.00
September 30, 2025	Note/Bond .25% 30 Sep 2025 - Adjustment Amount of \$38,695.32, Federal Cost \$38,695.32, State Cost \$38,695.32			
Total SAA Adjustments (Amortization/Accretion)		\$0.00	\$92,419.68	\$0.00
Total Adjustments		\$0.00	\$92,419.68	\$0.00
Total 00000252017 WBSD Rate Stabilization Reserve IMA		\$0.00	\$92,419.68	\$0.00

Reorganizations

No transactions this period.

Brokerage Summary

No activity this period.

Your Pending Transaction Detail

No transactions this period.

Disclosures

Customer Notes

1. Prices, most of which are provided by national pricing services, are not guaranteed for accuracy or realizable value. Generally, the price shown for market-traded securities is the closing price as of the statement date. If a price is not received for that date, then the price will be the last price received. Non-market traded security prices are based on the most recent values provided or obtained. Securities traded in a foreign market show a local market price. A currency exchange rate has been applied so the Market Value is in U.S. dollars.
2. **For holders of the Infinity Q Diversified Alpha fund ("IQ Fund"):** The current price listed on your statement may not be representative of the final liquidation value. Most of the remaining cash in the IQ Fund has been moved to a Special Reserve that is reflected on your statement as a miscellaneous asset titled **Infinity Q Diversified Alpha Special Reserve**. This asset represents an assessment of the most recent Special Reserve per share value based on data available at <https://www.infinityqfundliquidation.com/>. Please note this position is for recordkeeping purposes only and will not be available to be transferred, gifted, and/or liquidated. The ultimate distribution to IQ Fund shareholders may be more or less than this assessment based on (a) fluctuations in the Special Reserve, (b) the possibility that former shareholders will be entitled to receive proceeds from the Special Reserve, and (c) current shareholders that previously redeemed shares may receive more limited payouts. The Special Reserve may decrease over time as costs and liabilities are accrued in ongoing litigation. To support the Special Reserve, the IQ Fund Board has also created a Special Litigation Committee ("SLC") to pursue claims against various third parties, including service providers. The Special Reserve may increase due to the recovery efforts of the SLC.
3. Percentage columns may not total 100.0 due to rounding.
4. For Individual Retirement Trust (IRT) accounts, you have the right to modify the withholding instructions you have on file with us at any time. If you wish to do so, please contact your account administrator.
5. Estimated annual income is based on current assets and returns. It is a snapshot of your account as of the statement date. Variations in the asset composition and returns of the account will change these estimates. Please keep in mind that these are estimates only and not a guarantee of income.
6. Income and gain/loss information are based on the best information we have at the time of the transaction, some of which may have been provided by third parties. Subsequent changes can occur during the year. Also, in some instances, such as complex corporate mergers or tenders, the taxability of the transaction cannot adequately be reflected on your statement. Therefore, you should only use the official tax information letter, which is sent to you after the year-end, in preparation of your tax return.
7. You will receive an official tax information letter after the end of the tax year which advises you regarding the amounts you should include in your tax return. Do not rely on the income reported on this statement to prepare your taxes.
8. Trust accounting income is reflected in the section entitled "Your Account Activity". If your account is a Trust or an Estate, and BMO or an affiliate is Trustee/ Co-Trustee or Executor/ Co-Executor, we will first apply the provisions specified in the governing document(s) or, in the absence of such provisions, the appropriate state law that applies for the allocation of income and principal as it relates to receipts and disbursements. Thus, the allocation may vary from

Disclosures (continued)

state to state and account to account.

9. Receipt of this account statement will serve to confirm that the individual(s) with investment authority (i) directed or approved all account transactions listed on the account statement and (ii) ratifies all trades disclosed on the account statement. Please contact your portfolio manager or trust administrator with any questions.

10. For trust accounts governed by Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Hawaii, Kansas, Kentucky, Maine, Michigan, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Dakota, South Carolina, Vermont, Virginia, West Virginia, or Wisconsin law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim for breach of trust.

11. For trust accounts governed by Alabama, Georgia, Ohio or Wyoming law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the date the beneficiary, a representative of the beneficiary, or a beneficiary surrogate is sent a report that adequately discloses the existence of a potential claim for breach of trust.

12. For trust accounts governed by Alaska law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a report that adequately discloses the existence of a potential claim against the trustee. If a trustee petitions a court for an order approving a report that adequately discloses the existence of a potential claim, serves the report on all beneficiaries to be bound by the report, gives the beneficiaries at least 60 days' notice of the court proceeding, and notifies the beneficiary that a claim must be begun within 45 days after the beneficiary is served with notice, all potential claims are barred unless the claims are served on the trustee and filed with the court within **45 days** after the beneficiaries are served with notice of the court proceeding. Otherwise, notwithstanding the lack of adequate disclosure, all claims against a trustee who has issued a report received by the beneficiary and who has informed the beneficiary of the location and availability of records for examination by the beneficiary are barred unless a proceeding to assert the claims is commenced within **three years** after the beneficiary's receipt of the report.

13. For trust accounts governed by California, Minnesota, or Montana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after the date the beneficiary receives an account or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into the existence of the claim.

14. For trust accounts governed by Delaware law, a person may not initiate a proceeding against a trustee for breach of trust more than **one year** after the date such person was sent a report that adequately disclosed the facts constituting the potential claim for breach of trust, or in the case of a trustee who has resigned, been removed or ceased to serve as trustee for any reason, **120 days** after the date the beneficiary was sent a report that (i) notifies the beneficiary that the trustee has ceased to serve; (ii) adequately discloses the facts constituting a claim; and (iii) adequately discloses the time allowed for initiating proceedings against the former trustee.

15. For trust accounts governed by Florida law, an action for breach of trust based on matters disclosed in a trust accounting or other written report of the trustee may be subject to a **six month** statute of limitations from the receipt of the trust accounting or other written report.

16. For trust accounts governed by Idaho law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement disclosing the matter and showing termination of the trust relationship between the trustee and beneficiary. Otherwise, notwithstanding lack of full disclosure a trustee who has issued a final account or statement received by the beneficiary and has informed the

Disclosures (continued)

beneficiary of the location and availability of records for his examination is protected after **three years**.

17. For trust accounts governed by Illinois law, a beneficiary may not commence a proceeding against a trustee for breach of trust for trusts that becomes irrevocable after January 01, 2020, and for trustees who accepted appointment after January 01, 2020, more than **two years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished. For trusts that became irrevocable before January 01, 2020, and for trustees who accepted appointment before January 01, 2020, a beneficiary may not commence a proceeding against a trustee more than **three years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished.

18. For trust accounts governed by Indiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after receipt of the final account or statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary.

19. For trust accounts governed by Iowa law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the receipt of accounting or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into its existence.

20. For trust accounts governed by Louisiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the trustee renders an accounting for the accounting period in which the alleged act, omission, or breach of duty arising out of the matters disclosed therein occurred to the beneficiary or if the beneficiary lacks legal capacity, the beneficiary's legal representative. However, such actions must be filed within **three years** of the trustee rendering the accounting for the accounting period in discussion, even actions that happened within **two years** of disclosure. If a beneficiary is a minor when a trustee's accounting for the accounting period in which the alleged act, omission, or breach of duty occurred is rendered, the period of two years begins to run from the day he reaches the age of eighteen.

21. For trust accounts governed by Massachusetts law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary, or more than **three years** after a beneficiary received information regarding the location and availability of records for examination.

22. For trust accounts governed by New Jersey law or Utah law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim.

23. For trust accounts governed by North Carolina law, a beneficiary may not commence a proceeding against a trustee more than **five years** after the first to occur of (i) the removal, resignation, or death of the trustee; (ii) the termination of the beneficiary's interest in the trust; or (iii) the termination of the trust.

24. For trust accounts governed by Oklahoma law, a beneficiary may not commence a proceeding against a trustee more than **two years** after receipt of a report or statement adequately disclosing the existence of the claim or more than **two years** after the termination of the trust relationship between the beneficiary and that trustee.

25. For trust accounts governed by Oregon law, we would like to inform you that ORS 130.820 states as follows: "(1) Notwithstanding ORS chapter 12 or any other provision of law, but subject to subsection (2) of this section, a civil action against a trustee based on any act or omission of the trustee, whether

Disclosures (continued)

based in tort, contract or other theory of recovery, must be commenced within six years after the date the act or omission is discovered, or six years after the date the act or omission should have been discovered, whichever is earlier.(2) A beneficiary may not commence a proceeding against a trustee more than one year after the date the beneficiary or a representative of the beneficiary is sent a report by certified or regular mail that adequately discloses the existence of a potential claim and that informs the beneficiary of the time allowed for commencing a proceeding. A copy of this section must be attached to the report. The report must provide sufficient information so that the beneficiary or representative knows of the potential claim or should have inquired into its existence.”

26. For trust accounts governed by Pennsylvania law, a beneficiary may not commence a proceeding against a trustee if (i) the trustee provided the beneficiary at least annually with periodic written financial reports concerning the trust and (ii) the transaction was disclosed in a report or such report provided sufficient information so that the beneficiary knew or should have known of the potential claim or should have inquired into its existence, and (iii) within **thirty months** after such report was sent by the trustee to the beneficiary, the beneficiary did not notify the trustee in writing that the beneficiary challenges the transaction or asserts a claim and provides in writing the basis for that challenge or assertion.

27. For accounts governed by South Dakota law, a distribution beneficiary may not object to the trustee’s accounting more than **180 days** after a copy of the trustee’s accounting has been mailed, postage prepaid, to the last known address of such distribution, personally or electronically in accordance with SDCL § 15-6-5(d).

28. For trust accounts governed by Tennessee law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the earlier of:

- (i) the date the beneficiary or a representative of the beneficiary was sent information that adequately disclosed facts indicating the existence of a potential claim for breach of trust or (ii) the date the beneficiary or a representative of the beneficiary possessed actual knowledge of facts indicating the existence of a potential claim for breach of trust.

29. For trust accounts governed by Washington State law, a beneficiary may not commence a proceeding against trustee for breach of trust more than **three years** after the date a report was delivered in the manner provided in RCW 11.96A.110 to the beneficiary or to representative of the beneficiary if the report adequately disclosed the existence of a potential claim for breach of trust.

30. If your account is a Trust or an Estate account, the statement reflects the total assets held in that Trust or Estate account and is not necessarily reflective of your rights and interests to the income or assets of the Trust or Estate. Your rights and interests with respect to income or assets detailed on this account statement are determined by the instrument or will governing the Trust or Estate and applicable law.

31. **Taxable Bond Election.** The IRS requires taxpayers to amortize the premium on all bonds over the life of the bond or until the bond is sold or redeemed. The annual amount of amortized premium will reduce the cost basis of the bond and may provide an offset to the income earned on the bond during the year. If the bond is a taxable bond, the taxpayer may elect out of the amortization rule; there is no opt out for tax-exempt bonds. BMO will amortize premiums paid for all bonds in Client’s account, including taxable bonds unless Client instructs otherwise in writing.

32. **Notice Regarding Our Relationship with Ameriprise Financial, Inc. (“Ameriprise”).** In November 2021, Bank of Montreal, the parent company of BMO, entered into a relationship agreement with Ameriprise and its affiliates setting forth a framework of mutual cooperation between the parties. As a result, BMO has agreed to consider and retain Ameriprise as an approved manager for certain new sub-advisory mandates where their offering is suitable for the mandate under consideration. BMO addresses the conflict of interest by requiring Ameriprise to present a reasonable and competitive proposal in which their relevant

Disclosures (continued)

performance exceeds the benchmark median in comparison to rolling 1, 3 and 5 year time periods.

33. BMO's annual Privacy Policy is available for your review. For more information, please visit www.bmo.com/usprivacy.

34. BMO's Terms and Conditions Disclosure, as part of your account agreement, is available for your review. To access the appropriate disclosure for your account, please visit <https://uswealth.bmo.com/disclosures/>.

For accounts where BMO provides investment management services, this disclosure provides information on matters such as but not limited to: brokerage discretion (BMO's ability to engage an authorized broker-dealer to buy and sell securities without the client's consent), soft dollars (commission arrangements in which BMO pays brokerage firms for their services and receives products and services which assist in our investment decision making process for the benefit of all managed accounts) and statements.

For custody accounts, this disclosure provides information on matters such as but not limited to: safekeeping (BMO will hold assets as the custodian of the account), pledging (use of assets as collateral for a loan) and statements.

Notification Regarding Proprietary Products and Fees: If permitted, your account will likely contain BMO Proprietary Products. Proprietary Products are investment products or services that are offered, sponsored, or advised by BMO or its affiliates, or for which BMO or its affiliates receive compensation. Proprietary Products may include certificates of deposit; mutual funds; unregistered private funds; structured products; equity, commodity, financial or other derivatives; or other securities. BMO or its affiliates receives compensation directly or indirectly from the Proprietary Products. This compensation may be in addition to any advisory or subadvisory fee or investment management fee for your Account.

Details regarding Proprietary Products and fees can be found in the BMO information and disclosure for the particular product, as updated from time to time ("Disclosure"). For the current copy of the Disclosure, please contact your account representative or go to <https://uswealth.bmo.com/disclosures/>.

"BMO" as used in these Customer Notes means BMO Bank N.A.



Disclosures (continued)

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Statement of Account

July 1, 2025 - September 30, 2025

WBSD Treatment Plant Reserve IMA

P.O. Box 755
Chicago, IL 60690-0755

It is important for you to review the data reported in this statement. If you have any questions, please contact a member of your Client Strategy Team.

“BMO Wealth Management” is a brand name that refers to BMO Bank N.A. and certain of its affiliates that provide certain investment, investment advisory, trust, banking, and securities products and services. Investment products and services: **ARE NOT A DEPOSIT – NOT INSURED BY THE FDIC OR ANY FEDERAL GOVERNMENT AGENCY – NOT GUARANTEED BY ANY BANK – MAY LOSE VALUE.**

For Questions Call

Private Wealth Advisor: Maya Gervis 415-796-9621 maya.gervis@bmo.com
Portfolio Manager: Michael Smith 408-490-2079 michael.d1.smith@bmo.com
Trust Administrator: Alexis Guy 213-435-7355 alexis.guy@bmo.com

Accounts Included In This Statement

000000236010 WBSD Treatment Plant Reserve IMA

West Bay Sanitary District
500 Laurel Street
Menlo Park, CA 94025
United States

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Balance Sheet On September 30, 2025

	As Of June 30, 2025		As Of September 30, 2025		% of Account
	Market Value	Cost Basis	Market Value	Cost Basis	
Investments					
Fixed Income					
U.S. Government Bonds	8,374,815.80	8,027,504.24	7,691,303.70	7,365,782.13	68.37%
Corp & Taxable Bonds	992,200.00	968,077.99	996,600.00	968,077.99	8.86%
Total Fixed Income	\$9,367,015.80	\$8,995,582.23	\$8,687,903.70	\$8,333,860.12	77.23%
Cash					
Cash Equivalents	1,724,952.14	1,724,952.14	2,505,666.45	2,505,666.45	22.27%
Total Cash	\$1,724,952.14	\$1,724,952.14	\$2,505,666.45	\$2,505,666.45	22.27%
Total Investments	\$11,091,967.94	\$10,720,534.37	\$11,193,570.15	\$10,839,526.57	99.50%
Non-Investments	34,163.24	34,163.24	55,704.85	55,704.85	0.50%
Total For Your Portfolio	\$11,126,131.18	\$10,754,697.61	\$11,249,275.00	\$10,895,231.42	100.00%

Asset Summary On September 30, 2025

	Cost	Market Value	Yield on Market	Estimated Annual Income	% of Account
Investments					
Fixed Income					
U.S. Government Bonds	7,365,782.13	7,691,303.70	1.63%	125,387.50	68.37%
Corp & Taxable Bonds	968,077.99	996,600.00	2.63%	26,250.00	8.86%
Total Fixed Income	\$8,333,860.12	\$8,687,903.70	1.75%	\$151,637.50	77.23%
Cash					
Cash Equivalents	2,505,666.45	2,505,666.45	4.30%	107,643.43	22.27%
Total Cash	\$2,505,666.45	\$2,505,666.45	4.30%	\$107,643.43	22.27%
Total Investments	\$10,839,526.57	\$11,193,570.15	2.32%	\$259,280.93	99.50%
Non-Investments	55,704.85	55,704.85		0.00	0.50%
Total For Your Portfolio	\$10,895,231.42	\$11,249,275.00	2.30%	\$259,280.93	100.00%

Portfolio Holdings On September 30, 2025

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.125% 28 Feb 2027 (CUSIP:912828ZB9)	100,000.00 96.508	96,508.00	90,808.59	96.34	5,699.41	1,125.00 1.17%	0.86%
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	60,000.00 97.207	58,324.20	54,370.67	252.05	3,953.53	750.00 1.29%	0.52%
United States Treasury Note/Bond 1.25% 31 Dec 2026 (CUSIP:91282CDQ1)	500,000.00 97.027	485,135.00	480,722.66	1,579.49	4,412.34	6,250.00 1.29%	4.31%
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	1,000,000.00 97.813	978,130.00	926,757.39	6,800.27	51,372.61	16,250.00 1.66%	8.70%
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	1,000,000.00 97.641	976,410.00	932,209.40	4,422.55	44,200.60	17,500.00 1.79%	8.68%
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	1,000,000.00 98.462	984,620.00	942,817.54	3,158.97	41,802.46	18,750.00 1.90%	8.75%
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	950,000.00 99.175	942,162.50	907,929.58	9,441.92	34,232.92	22,562.50 2.39%	8.38%
United States Treasury Note/Bond 3% 31 Oct 2025 (CUSIP:9128285J5)	1,000,000.00 99.904	999,040.00	974,907.94	12,554.35	24,132.06	30,000.00 3.00%	8.88%
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	400,000.00 98.81	395,240.00	369,531.25	252.72	25,708.75	1,500.00 0.38%	3.51%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	380,000.00 98.613	374,729.40	348,617.73	162.71	26,111.67	1,900.00 0.51%	3.33%
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	500,000.00 95.207	476,035.00	470,742.19	1,046.20	5,292.81	2,500.00 0.53%	4.23%
United States Treasury Note/Bond .5% 30 Jun 2027 (CUSIP:912828ZV5)	360,000.00 94.731	341,031.60	316,968.75	454.89	24,062.85	1,800.00 0.53%	3.03%
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	600,000.00 97.323	583,938.00	549,398.44	385.36	34,539.56	4,500.00 0.77%	5.19%
Total U.S. Government Bonds		\$7,691,303.70	\$7,365,782.13	\$40,607.82	\$325,521.57	\$125,387.50 1.63%	68.37%
<i>Corp & Taxable Bonds</i>							
United States Treasury Note/Bond 2.625% 31 Dec 2025 (CUSIP:9128285T3)	1,000,000.00 99.66	996,600.00	968,077.99	6,633.83	28,522.01	26,250.00 2.63%	8.86%
Total Corp & Taxable Bonds		\$996,600.00	\$968,077.99	\$6,633.83	\$28,522.01	\$26,250.00 2.63%	8.86%
Total Fixed Income		\$8,687,903.70	\$8,333,860.12	\$47,241.65	\$354,043.58	\$151,637.50 1.75%	77.23%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	2,505,666.45 1.00	2,505,666.45	2,505,666.45	8,463.20	0.00	107,643.43 4.30%	22.27%
Total Cash Equivalents		\$2,505,666.45	\$2,505,666.45	\$8,463.20	\$0.00	\$107,643.43 4.30%	22.27%
Total Cash		\$2,505,666.45	\$2,505,666.45	\$8,463.20	\$0.00	\$107,643.43 4.30%	22.27%
Total Investments		\$11,193,570.15	\$10,839,526.57	\$55,704.85	\$354,043.58	\$259,280.93 2.32%	99.50%
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00 1.00	55,704.85	55,704.85	0.00	0.00	0.00	0.50%
Total Non-Investments		\$55,704.85	\$55,704.85	\$0.00	\$0.00	\$0.00	0.50%
Total For Your Portfolio		\$11,249,275.00	\$10,895,231.42	\$55,704.85	\$354,043.58	\$259,280.93 2.30%	100.00%

Market Value Reconciliation 00000236010 - WBSD Treatment Plant Reserve IMA

	Net Amount	Balance
Beginning Market Value		\$11,126,131.18
Fees/ Expenses		
Trustee/Custody Fees	-4,259.67	
Total Fees/ Expenses		-\$4,259.67
Investment Activity		
Income Earned	57,980.44	
Cost Adjustments	86,813.04	
Total Investment Activity		\$144,793.48
Total Realized Gain/Loss		\$0.00
Total Net Change in Unrealized Gain/Loss		-\$17,389.99
Total Ending Market Value		\$11,249,275.00

Cash Flow Summary

	Amount	Balance
Opening Cash Balance On July 1, 2025 - US Dollar		\$0.00
Fees/ Expenses		
Trustee/Custody Fees	-4,259.67	
Total Fees/ Expenses	-\$4,259.67	
Investment Activity		
Income Received	37,209.89	
Security Transactions	-32,950.22	
Total Investment Activity	\$4,259.67	
Closing Cash Balance on September 30, 2025 - US Dollar	\$0.00	\$0.00

Contributions and Benefit Payments

No transactions this period.



Other Receipts, Disbursements and Expenses

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000236010 WBSD Treatment Plant Reserve IMA			
Fee and Expenses			
<i>Trustee/Custody Fees</i>			
July 1, 2025	Periodic Fee: Taken Monthly \$1,401.78 (06/01/25 to 06/30/25)	-1,401.78	0.00
July 1, 2025	Account Services Fee: \$1,401.78 Based on End of Period Market Value of \$50,335,600.60: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$335,600.60 @ 0.1% Total Annual Fee: \$76,335.60. Account 00000236010: \$1,401.78. Charged now \$1,401.78. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
August 1, 2025	Periodic Fee: Taken Monthly \$1,401.56 (07/01/25 to 07/31/25)	-1,401.56	0.00
August 1, 2025	Account Services Fee: \$1,401.56 Based on End of Period Market Value of \$50,584,293.77: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$584,293.77 @ 0.1% Total Annual Fee: \$76,584.29. Account 00000236010: \$1,401.56. Charged now \$1,401.56. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
September 2, 2025	Periodic Fee: Taken Monthly \$1,456.33 (08/01/25 to 08/31/25)	-1,456.33	0.00
September 2, 2025	Account Services Fee: \$1,456.33 Based on End of Period Market Value of \$43,794,496.86: \$10,000,000.00 @ 0.25%		

Other Receipts, Disbursements and Expenses (continued)

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
<i>Trustee/Custody Fees (continued)</i>			
	\$10,000,000.00 @ 0.15%		
	\$23,794,496.86 @ 0.12%		
	Total Annual Fee: \$68,553.40.		
	Account 00000236010: \$1,456.33. Charged now \$1,456.33.		
	Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
Total Trustee/Custody Fees		-\$4,259.67	\$0.00
Total Fee and Expenses		-\$4,259.67	\$0.00
Total 00000236010 WBSD Treatment Plant Reserve IMA		-\$4,259.67	\$0.00

Income Received and Capital Gains

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000236010 WBSD Treatment Plant Reserve IMA			
Income Received			
<i>Interest Income</i>			
July 31, 2025	Interest Payment 0.00375 USD United States Treasury Note/Bond .375% 31 Jan 2026 For 400,000.00	750.00	0.00
July 31, 2025	Par Value Due on 07/31/25 With Ex Date 07/31/25		
July 31, 2025	Interest Payment 0.01875 USD United States Treasury Note/Bond 1.875% 31 Jul 2026 For	9,375.00	0.00
July 31, 2025	1,000,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25		
August 15, 2025	Interest Payment 0.02 USD United States Treasury Note/Bond 2% 15 Aug 2025 For 1,000,000.00 Par	10,000.00	0.00
August 15, 2025	Value Due on 08/15/25 With Ex Date 08/15/25		
September 2, 2025	Interest Payment 0.01125 USD United States Treasury Note/Bond 1.125% 28 Feb 2027 For	562.50	0.00
September 2, 2025	100,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25		
September 2, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 700,000.00	875.00	0.00
September 2, 2025	Par Value Due on 09/02/25 With Ex Date 08/31/25		
September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 28 Feb 2026 For 380,000.00 Par	950.00	0.00
September 2, 2025	Value Due on 09/02/25 With Ex Date 08/31/25		
September 2, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Aug 2026 For 600,000.00	2,250.00	0.00
September 2, 2025	Par Value Due on 09/02/25 With Ex Date 08/31/25		
Total Interest Income		\$24,762.50	\$0.00
<i>Dividend Income</i>			
July 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 06/01/25 to	3,321.84	0.00
July 1, 2025	06/30/25 Due on 07/01/25		
August 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 07/01/25 to	4,323.66	0.00
August 1, 2025	07/31/25 Due on 08/01/25		
September 2, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 08/01/25 to	4,801.89	0.00
September 2, 2025	08/31/25 Due on 09/02/25		
Total Dividend Income		\$12,447.39	\$0.00
Total Income Received		\$37,209.89	\$0.00
Total 00000236010 WBSD Treatment Plant Reserve IMA		\$37,209.89	\$0.00

Income Accrual on September 30, 2025

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.125% 28 Feb 2027 (CUSIP:912828ZB9)	100,000.00	02/28/26	1.17%	376.02	282.82	562.50	96.34
United States Treasury Note/Bond 1.25% 30 Nov 2026 (CUSIP:91282CDK4)	60,000.00	11/30/25	1.29%	63.52	188.53	0.00	252.05
United States Treasury Note/Bond 1.25% 31 Dec 2026 (CUSIP:91282CDQ1)	500,000.00	12/31/25	1.29%	0.00	1,324.73	-254.76	1,579.49
United States Treasury Note/Bond 1.625% 31 Oct 2026 (CUSIP:912828YQ7)	1,000,000.00	10/31/25	1.66%	2,737.77	4,062.50	0.00	6,800.27
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	1,000,000.00	12/31/25	1.79%	47.55	4,375.00	0.00	4,422.55
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	1,000,000.00	01/31/26	1.90%	7,821.13	4,712.84	9,375.00	3,158.97
United States Treasury Note/Bond 2% 15 Aug 2025 (CUSIP:912828K74)	0.00			7,513.81	2,486.19	10,000.00	0.00
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	950,000.00	10/31/25	2.39%	3,801.29	5,640.63	0.00	9,441.92
United States Treasury Note/Bond .25% 31 Aug 2025 (CUSIP:91282CAJ0)	0.00			584.92	290.08	875.00	0.00
United States Treasury Note/Bond 3% 31 Oct 2025 (CUSIP:9128285J5)	1,000,000.00	10/31/25	3.00%	5,054.35	7,500.00	0.00	12,554.35
United States Treasury Note/Bond .375% 31 Jan 2026 (CUSIP:91282CBH3)	400,000.00	01/31/26	0.38%	625.69	377.03	750.00	252.72
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	380,000.00	02/28/26	0.51%	635.06	477.65	950.00	162.71
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	500,000.00	10/31/25	0.53%	0.00	529.90	-516.30	1,046.20

Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
U.S. Government Bonds (continued)							
United States Treasury Note/Bond .5% 30 Jun 2027 (CUSIP:912828ZV5)	360,000.00	12/31/25	0.53%	4.89	450.00	0.00	454.89
United States Treasury Note/Bond .75% 31 Aug 2026 (CUSIP:91282CCW9)	600,000.00	02/28/26	0.77%	1,504.07	1,131.29	2,250.00	385.36
Total U.S. Government Bonds				\$30,770.07	\$33,829.19	\$23,991.44	\$40,607.82
Corp & Taxable Bonds							
United States Treasury Note/Bond 2.625% 31 Dec 2025 (CUSIP:9128285T3)	1,000,000.00	12/31/25	2.63%	71.33	6,562.50	0.00	6,633.83
Total Corp & Taxable Bonds				\$71.33	\$6,562.50	\$0.00	\$6,633.83
Total Fixed Income				\$30,841.40	\$40,391.69	\$23,991.44	\$47,241.65
Cash							
Cash Equivalents							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	2,505,666.45		4.30%	3,321.84	17,588.75	12,447.39	8,463.20
Total Cash Equivalents				\$3,321.84	\$17,588.75	\$12,447.39	\$8,463.20
Total Cash				\$3,321.84	\$17,588.75	\$12,447.39	\$8,463.20
Total Investments				\$34,163.24	\$57,980.44	\$36,438.83	\$55,704.85
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00			0.00	0.00	0.00	0.00
Total Non-Investments				\$0.00	\$0.00	\$0.00	\$0.00
Total Accrual				\$34,163.24	\$57,980.44	\$36,438.83	\$55,704.85

Assets Acquired

Trade Date Settlement Date	Descriptions	Par Value or Shares	Amount	Total Federal Cost	Interest Bought
00000236010 WBSD Treatment Plant Reserve IMA					
<i>Fixed Income</i>					
<i>United States Treasury Note/Bond .5% 30 Apr 2027</i>					
July 14, 2025	Purchase 500,000.00 Par Value of United States	500,000.00	-470,742.19	470,742.19	-516.30
July 15, 2025	Treasury Note/Bond .5% 30 Apr 2027 @ 94.148438% Paid Accrued Interest of \$516.30				
Total United States Treasury Note/Bond .5% 30 Apr 2027			-\$470,742.19	\$470,742.19	-\$516.30
<i>United States Treasury Note/Bond 1.25% 31 Dec 2026</i>					
July 14, 2025	Purchase 500,000.00 Par Value of United States	500,000.00	-480,722.66	480,722.66	-254.76
July 15, 2025	Treasury Note/Bond 1.25% 31 Dec 2026 @ 96.144531% Paid Accrued Interest of \$254.76				
Total United States Treasury Note/Bond 1.25% 31 Dec 2026			-\$480,722.66	\$480,722.66	-\$254.76
Total Fixed Income			-\$951,464.85	\$951,464.85	-\$771.06
<i>Cash</i>					
<i>Federated Hermes Government Obligations Fund</i>					
September 30, 2025	Sweep purchases totaling 1,735,753.56 units of	1,735,753.56	-1,735,753.56	1,735,753.56	
September 30, 2025	Federated Hermes Government Obligations Fund for Managed (Capital) (9 Transactions)				
Total Federated Hermes Government Obligations Fund			-\$1,735,753.56	\$1,735,753.56	\$0.00
Total Cash			-\$1,735,753.56	\$1,735,753.56	\$0.00
Total 00000236010 WBSD Treatment Plant Reserve IMA			-\$2,687,218.41	\$2,687,218.41	-\$771.06



Assets Disposed

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
00000236010 WBSD Treatment Plant Reserve IMA						
<i>Fixed Income</i>						
<i>United States Treasury Note/Bond .25% 31 Aug 2025</i>						
September 2, 2025	Final Maturity 1 USD United		700,000.00			0.00
September 2, 2025	States Treasury Note/Bond .25% 31 Aug 2025 For 700,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25					
September 2, 2025	Final Maturity 100:100 Debit	-700,000.00	0.00	-700,000.00		0.00
September 2, 2025	700,000.00 United States Treasury Note/Bond .25% 31 Aug 2025 For 700,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25					
Total United States Treasury Note/Bond .25% 31 Aug 2025			\$700,000.00	-\$700,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond 2% 15 Aug 2025</i>						
August 15, 2025	Final Maturity 1 USD United		1,000,000.00			0.00
August 15, 2025	States Treasury Note/Bond 2% 15 Aug 2025 For 1,000,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25					
August 15, 2025	Final Maturity 100:100 Debit	-1,000,000.00	0.00	-1,000,000.00		0.00
August 15, 2025	1,000,000.00 United States Treasury Note/Bond 2% 15 Aug 2025 For 1,000,000.00 Par Value Due on 08/15/25 With Ex Date 08/15/25					
Total United States Treasury Note/Bond 2% 15 Aug 2025			\$1,000,000.00	-\$1,000,000.00	\$0.00	\$0.00
Total Fixed Income			\$1,700,000.00	-\$1,700,000.00	\$0.00	\$0.00

Assets Disposed (continued)

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
<i>Cash</i>						
<i>Federated Hermes Government Obligations Fund</i>						
September 30, 2025	Sweep sales totaling	-955,039.25	955,039.25	-955,039.25		0.00
September 30, 2025	-955,039.25 units of Federated Hermes Government Obligations Fund for Managed (Capital) (3 Transactions)					
Total Federated Hermes Government Obligations Fund			\$955,039.25	-\$955,039.25	\$0.00	\$0.00
Total Cash			\$955,039.25	-\$955,039.25	\$0.00	\$0.00
Total 00000236010 WBSD Treatment Plant Reserve IMA			\$2,655,039.25	-\$2,655,039.25	\$0.00	\$0.00



Free Receipts, Deliveries and Adjustments

Trade Date Settlement Date	Transaction Description	Amount	Cost	Realized G/L
00000236010 WBSD Treatment Plant Reserve IMA				
Adjustments				
<i>SAA Adjustments (Amortization/Accretion)</i>				
August 15, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	39,203.66	0.00
August 15, 2025	Note/Bond 2% 15 Aug 2025 - Adjustment Amount of \$39,203.66, Federal Cost \$39,203.66, State Cost \$39,203.66			
September 2, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	47,609.38	0.00
September 2, 2025	Note/Bond .25% 31 Aug 2025 - Adjustment Amount of \$47,609.38, Federal Cost \$47,609.38, State Cost \$47,609.38			
Total SAA Adjustments (Amortization/Accretion)		\$0.00	\$86,813.04	\$0.00
Total Adjustments		\$0.00	\$86,813.04	\$0.00
Total 00000236010 WBSD Treatment Plant Reserve IMA		\$0.00	\$86,813.04	\$0.00

Reorganizations

No transactions this period.

Brokerage Summary

No activity this period.

Your Pending Transaction Detail

No transactions this period.

Disclosures

Customer Notes

1. Prices, most of which are provided by national pricing services, are not guaranteed for accuracy or realizable value. Generally, the price shown for market-traded securities is the closing price as of the statement date. If a price is not received for that date, then the price will be the last price received. Non-market traded security prices are based on the most recent values provided or obtained. Securities traded in a foreign market show a local market price. A currency exchange rate has been applied so the Market Value is in U.S. dollars.
2. **For holders of the Infinity Q Diversified Alpha fund ("IQ Fund"):** The current price listed on your statement may not be representative of the final liquidation value. Most of the remaining cash in the IQ Fund has been moved to a Special Reserve that is reflected on your statement as a miscellaneous asset titled **Infinity Q Diversified Alpha Special Reserve**. This asset represents an assessment of the most recent Special Reserve per share value based on data available at <https://www.infinityqfundliquidation.com/>. Please note this position is for recordkeeping purposes only and will not be available to be transferred, gifted, and/or liquidated. The ultimate distribution to IQ Fund shareholders may be more or less than this assessment based on (a) fluctuations in the Special Reserve, (b) the possibility that former shareholders will be entitled to receive proceeds from the Special Reserve, and (c) current shareholders that previously redeemed shares may receive more limited payouts. The Special Reserve may decrease over time as costs and liabilities are accrued in ongoing litigation. To support the Special Reserve, the IQ Fund Board has also created a Special Litigation Committee ("SLC") to pursue claims against various third parties, including service providers. The Special Reserve may increase due to the recovery efforts of the SLC.
3. Percentage columns may not total 100.0 due to rounding.
4. For Individual Retirement Trust (IRT) accounts, you have the right to modify the withholding instructions you have on file with us at any time. If you wish to do so, please contact your account administrator.
5. Estimated annual income is based on current assets and returns. It is a snapshot of your account as of the statement date. Variations in the asset composition and returns of the account will change these estimates. Please keep in mind that these are estimates only and not a guarantee of income.
6. Income and gain/loss information are based on the best information we have at the time of the transaction, some of which may have been provided by third parties. Subsequent changes can occur during the year. Also, in some instances, such as complex corporate mergers or tenders, the taxability of the transaction cannot adequately be reflected on your statement. Therefore, you should only use the official tax information letter, which is sent to you after the year-end, in preparation of your tax return.
7. You will receive an official tax information letter after the end of the tax year which advises you regarding the amounts you should include in your tax return. Do not rely on the income reported on this statement to prepare your taxes.
8. Trust accounting income is reflected in the section entitled "Your Account Activity". If your account is a Trust or an Estate, and BMO or an affiliate is Trustee/ Co-Trustee or Executor/ Co-Executor, we will first apply the provisions specified in the governing document(s) or, in the absence of such provisions, the appropriate state law that applies for the allocation of income and principal as it relates to receipts and disbursements. Thus, the allocation may vary from

Disclosures (continued)

state to state and account to account.

9. Receipt of this account statement will serve to confirm that the individual(s) with investment authority (i) directed or approved all account transactions listed on the account statement and (ii) ratifies all trades disclosed on the account statement. Please contact your portfolio manager or trust administrator with any questions.

10. For trust accounts governed by Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Hawaii, Kansas, Kentucky, Maine, Michigan, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Dakota, South Carolina, Vermont, Virginia, West Virginia, or Wisconsin law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim for breach of trust.

11. For trust accounts governed by Alabama, Georgia, Ohio or Wyoming law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the date the beneficiary, a representative of the beneficiary, or a beneficiary surrogate is sent a report that adequately discloses the existence of a potential claim for breach of trust.

12. For trust accounts governed by Alaska law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a report that adequately discloses the existence of a potential claim against the trustee. If a trustee petitions a court for an order approving a report that adequately discloses the existence of a potential claim, serves the report on all beneficiaries to be bound by the report, gives the beneficiaries at least 60 days' notice of the court proceeding, and notifies the beneficiary that a claim must be begun within 45 days after the beneficiary is served with notice, all potential claims are barred unless the claims are served on the trustee and filed with the court within **45 days** after the beneficiaries are served with notice of the court proceeding. Otherwise, notwithstanding the lack of adequate disclosure, all claims against a trustee who has issued a report received by the beneficiary and who has informed the beneficiary of the location and availability of records for examination by the beneficiary are barred unless a proceeding to assert the claims is commenced within **three years** after the beneficiary's receipt of the report.

13. For trust accounts governed by California, Minnesota, or Montana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after the date the beneficiary receives an account or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into the existence of the claim.

14. For trust accounts governed by Delaware law, a person may not initiate a proceeding against a trustee for breach of trust more than **one year** after the date such person was sent a report that adequately disclosed the facts constituting the potential claim for breach of trust, or in the case of a trustee who has resigned, been removed or ceased to serve as trustee for any reason, **120 days** after the date the beneficiary was sent a report that (i) notifies the beneficiary that the trustee has ceased to serve; (ii) adequately discloses the facts constituting a claim; and (iii) adequately discloses the time allowed for initiating proceedings against the former trustee.

15. For trust accounts governed by Florida law, an action for breach of trust based on matters disclosed in a trust accounting or other written report of the trustee may be subject to a **six month** statute of limitations from the receipt of the trust accounting or other written report.

16. For trust accounts governed by Idaho law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement disclosing the matter and showing termination of the trust relationship between the trustee and beneficiary. Otherwise, notwithstanding lack of full disclosure a trustee who has issued a final account or statement received by the beneficiary and has informed the

Disclosures (continued)

beneficiary of the location and availability of records for his examination is protected after **three years**.

17. For trust accounts governed by Illinois law, a beneficiary may not commence a proceeding against a trustee for breach of trust for trusts that becomes irrevocable after January 01, 2020, and for trustees who accepted appointment after January 01, 2020, more than **two years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished. For trusts that became irrevocable before January 01, 2020, and for trustees who accepted appointment before January 01, 2020, a beneficiary may not commence a proceeding against a trustee more than **three years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished.

18. For trust accounts governed by Indiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after receipt of the final account or statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary.

19. For trust accounts governed by Iowa law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the receipt of accounting or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into its existence.

20. For trust accounts governed by Louisiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the trustee renders an accounting for the accounting period in which the alleged act, omission, or breach of duty arising out of the matters disclosed therein occurred to the beneficiary or if the beneficiary lacks legal capacity, the beneficiary's legal representative. However, such actions must be filed within **three years** of the trustee rendering the accounting for the accounting period in discussion, even actions that happened within **two years** of disclosure. If a beneficiary is a minor when a trustee's accounting for the accounting period in which the alleged act, omission, or breach of duty occurred is rendered, the period of two years begins to run from the day he reaches the age of eighteen.

21. For trust accounts governed by Massachusetts law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary, or more than **three years** after a beneficiary received information regarding the location and availability of records for examination.

22. For trust accounts governed by New Jersey law or Utah law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim.

23. For trust accounts governed by North Carolina law, a beneficiary may not commence a proceeding against a trustee more than **five years** after the first to occur of (i) the removal, resignation, or death of the trustee; (ii) the termination of the beneficiary's interest in the trust; or (iii) the termination of the trust.

24. For trust accounts governed by Oklahoma law, a beneficiary may not commence a proceeding against a trustee more than **two years** after receipt of a report or statement adequately disclosing the existence of the claim or more than **two years** after the termination of the trust relationship between the beneficiary and that trustee.

25. For trust accounts governed by Oregon law, we would like to inform you that ORS 130.820 states as follows: "(1) Notwithstanding ORS chapter 12 or any other provision of law, but subject to subsection (2) of this section, a civil action against a trustee based on any act or omission of the trustee, whether

Disclosures (continued)

based in tort, contract or other theory of recovery, must be commenced within six years after the date the act or omission is discovered, or six years after the date the act or omission should have been discovered, whichever is earlier.(2) A beneficiary may not commence a proceeding against a trustee more than one year after the date the beneficiary or a representative of the beneficiary is sent a report by certified or regular mail that adequately discloses the existence of a potential claim and that informs the beneficiary of the time allowed for commencing a proceeding. A copy of this section must be attached to the report. The report must provide sufficient information so that the beneficiary or representative knows of the potential claim or should have inquired into its existence.”

26. For trust accounts governed by Pennsylvania law, a beneficiary may not commence a proceeding against a trustee if (i) the trustee provided the beneficiary at least annually with periodic written financial reports concerning the trust and (ii) the transaction was disclosed in a report or such report provided sufficient information so that the beneficiary knew or should have known of the potential claim or should have inquired into its existence, and (iii) within **thirty months** after such report was sent by the trustee to the beneficiary, the beneficiary did not notify the trustee in writing that the beneficiary challenges the transaction or asserts a claim and provides in writing the basis for that challenge or assertion.

27. For accounts governed by South Dakota law, a distribution beneficiary may not object to the trustee’s accounting more than **180 days** after a copy of the trustee’s accounting has been mailed, postage prepaid, to the last known address of such distribution, personally or electronically in accordance with SDCL § 15-6-5(d).

28. For trust accounts governed by Tennessee law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the earlier of:

- (i) the date the beneficiary or a representative of the beneficiary was sent information that adequately disclosed facts indicating the existence of a potential claim for breach of trust or (ii) the date the beneficiary or a representative of the beneficiary possessed actual knowledge of facts indicating the existence of a potential claim for breach of trust.

29. For trust accounts governed by Washington State law, a beneficiary may not commence a proceeding against trustee for breach of trust more than **three years** after the date a report was delivered in the manner provided in RCW 11.96A.110 to the beneficiary or to representative of the beneficiary if the report adequately disclosed the existence of a potential claim for breach of trust.

30. If your account is a Trust or an Estate account, the statement reflects the total assets held in that Trust or Estate account and is not necessarily reflective of your rights and interests to the income or assets of the Trust or Estate. Your rights and interests with respect to income or assets detailed on this account statement are determined by the instrument or will governing the Trust or Estate and applicable law.

31. **Taxable Bond Election.** The IRS requires taxpayers to amortize the premium on all bonds over the life of the bond or until the bond is sold or redeemed. The annual amount of amortized premium will reduce the cost basis of the bond and may provide an offset to the income earned on the bond during the year. If the bond is a taxable bond, the taxpayer may elect out of the amortization rule; there is no opt out for tax-exempt bonds. BMO will amortize premiums paid for all bonds in Client’s account, including taxable bonds unless Client instructs otherwise in writing.

32. **Notice Regarding Our Relationship with Ameriprise Financial, Inc. (“Ameriprise”).** In November 2021, Bank of Montreal, the parent company of BMO, entered into a relationship agreement with Ameriprise and its affiliates setting forth a framework of mutual cooperation between the parties. As a result, BMO has agreed to consider and retain Ameriprise as an approved manager for certain new sub-advisory mandates where their offering is suitable for the mandate under consideration. BMO addresses the conflict of interest by requiring Ameriprise to present a reasonable and competitive proposal in which their relevant

Disclosures (continued)

performance exceeds the benchmark median in comparison to rolling 1, 3 and 5 year time periods.

33. BMO's annual Privacy Policy is available for your review. For more information, please visit www.bmo.com/usprivacy.

34. BMO's Terms and Conditions Disclosure, as part of your account agreement, is available for your review. To access the appropriate disclosure for your account, please visit <https://uswealth.bmo.com/disclosures/>.

For accounts where BMO provides investment management services, this disclosure provides information on matters such as but not limited to: brokerage discretion (BMO's ability to engage an authorized broker-dealer to buy and sell securities without the client's consent), soft dollars (commission arrangements in which BMO pays brokerage firms for their services and receives products and services which assist in our investment decision making process for the benefit of all managed accounts) and statements.

For custody accounts, this disclosure provides information on matters such as but not limited to: safekeeping (BMO will hold assets as the custodian of the account), pledging (use of assets as collateral for a loan) and statements.

Notification Regarding Proprietary Products and Fees: If permitted, your account will likely contain BMO Proprietary Products. Proprietary Products are investment products or services that are offered, sponsored, or advised by BMO or its affiliates, or for which BMO or its affiliates receive compensation. Proprietary Products may include certificates of deposit; mutual funds; unregistered private funds; structured products; equity, commodity, financial or other derivatives; or other securities. BMO or its affiliates receives compensation directly or indirectly from the Proprietary Products. This compensation may be in addition to any advisory or subadvisory fee or investment management fee for your Account.

Details regarding Proprietary Products and fees can be found in the BMO information and disclosure for the particular product, as updated from time to time ("Disclosure"). For the current copy of the Disclosure, please contact your account representative or go to <https://uswealth.bmo.com/disclosures/>.

"BMO" as used in these Customer Notes means BMO Bank N.A.



Disclosures (continued)

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Statement of Account

July 1, 2025 - September 30, 2025

WBSD Recycled Water Cash Flow IMA

P.O. Box 755
Chicago, IL 60690-0755

It is important for you to review the data reported in this statement. If you have any questions, please contact a member of your Client Strategy Team.

“BMO Wealth Management” is a brand name that refers to BMO Bank N.A. and certain of its affiliates that provide certain investment, investment advisory, trust, banking, and securities products and services. Investment products and services: **ARE NOT A DEPOSIT – NOT INSURED BY THE FDIC OR ANY FEDERAL GOVERNMENT AGENCY – NOT GUARANTEED BY ANY BANK – MAY LOSE VALUE.**

For Questions Call

Private Wealth Advisor: Maya Gervis 415-796-9621 maya.gervis@bmo.com
Portfolio Manager: Michael Smith 408-490-2079 michael.d1.smith@bmo.com
Trust Administrator: Alexis Guy 213-435-7355 alexis.guy@bmo.com

Accounts Included In This Statement

000000260010 WBSD Recycled Water Cash Flow IMA

West Bay Sanitary District
500 Laurel Street
Menlo Park, CA 94025
United States

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Balance Sheet On September 30, 2025

	As Of June 30, 2025		As Of September 30, 2025		% of Account
	Market Value	Cost Basis	Market Value	Cost Basis	
Investments					
Fixed Income					
U.S. Government Bonds	4,008,128.00	3,801,229.74	4,006,563.20	3,785,433.64	83.64%
Total Fixed Income	\$4,008,128.00	\$3,801,229.74	\$4,006,563.20	\$3,785,433.64	83.64%
Cash					
Cash Equivalents	721,085.11	721,085.11	772,282.49	772,282.49	16.12%
Total Cash	\$721,085.11	\$721,085.11	\$772,282.49	\$772,282.49	16.12%
Total Investments	\$4,729,213.11	\$4,522,314.85	\$4,778,845.69	\$4,557,716.13	99.76%
Non-Investments	8,856.93	8,856.93	11,549.81	11,549.81	0.24%
Total For Your Portfolio	\$4,738,070.04	\$4,531,171.78	\$4,790,395.50	\$4,569,265.94	100.00%

Asset Summary On September 30, 2025

	Cost	Market Value	Yield on Market	Estimated Annual Income	% of Account
Investments					
Fixed Income					
U.S. Government Bonds	3,785,433.64	4,006,563.20	0.86%	34,525.00	83.64%
Total Fixed Income	\$3,785,433.64	\$4,006,563.20	0.86%	\$34,525.00	83.64%
Cash					
Cash Equivalents	772,282.49	772,282.49	4.30%	33,177.26	16.12%
Total Cash	\$772,282.49	\$772,282.49	4.30%	\$33,177.26	16.12%
Total Investments	\$4,557,716.13	\$4,778,845.69	1.42%	\$67,702.26	99.76%
Non-Investments	11,549.81	11,549.81		0.00	0.24%
Total For Your Portfolio	\$4,569,265.94	\$4,790,395.50	1.41%	\$67,702.26	100.00%



Portfolio Holdings On September 30, 2025

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.125% 28 Feb 2027 (CUSIP:912828ZB9)	600,000.00 96.508	579,048.00	544,804.69	578.04	34,243.31	6,750.00 1.17%	12.09%
United States Treasury Note/Bond 1.125% 31 Oct 2026 (CUSIP:91282CDG3)	300,000.00 97.27	291,810.00	276,316.41	1,412.36	15,493.59	3,375.00 1.16%	6.09%
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	150,000.00 97.641	146,461.50	139,831.41	663.38	6,630.09	2,625.00 1.79%	3.06%
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	200,000.00 98.462	196,924.00	188,563.51	631.79	8,360.49	3,750.00 1.90%	4.11%
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	180,000.00 99.175	178,515.00	172,028.76	1,788.99	6,486.24	4,275.00 2.39%	3.73%
United States Treasury Note/Bond .25% 31 Oct 2025 (CUSIP:91282CAT8)	660,000.00 99.684	657,914.40	614,470.32	690.49	43,444.08	1,650.00 0.25%	13.74%
United States Treasury Note/Bond .375% 30 Nov 2025 (CUSIP:91282CAZ4)	500,000.00 99.391	496,955.00	464,863.28	630.13	32,091.72	1,875.00 0.38%	10.37%
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	30,000.00 98.613	29,583.90	27,522.44	12.85	2,061.46	150.00 0.51%	0.62%
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	100,000.00 95.207	95,207.00	89,066.41	209.24	6,140.59	500.00 0.53%	1.99%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	300,000.00 94.262	282,786.00	279,468.75	128.45	3,317.25	1,500.00 0.53%	5.90%
United States Treasury Note/Bond .5% 31 Oct 2027 (CUSIP:91282CAU5)	160,000.00 93.805	150,088.00	139,393.75	334.78	10,694.25	800.00 0.53%	3.13%
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	20,000.00 98.482	19,696.40	19,896.88	0.41	-200.48	150.00 0.76%	0.41%
United States Treasury Note/Bond .75% 31 May 2026 (CUSIP:91282CCF6)	600,000.00 97.994	587,964.00	552,023.44	1,512.29	35,940.56	4,500.00 0.77%	12.27%
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	300,000.00 97.87	293,610.00	277,183.59	663.38	16,426.41	2,625.00 0.89%	6.13%
Total U.S. Government Bonds		\$4,006,563.20	\$3,785,433.64	\$9,256.58	\$221,129.56	\$34,525.00 0.86%	83.64%
Total Fixed Income		\$4,006,563.20	\$3,785,433.64	\$9,256.58	\$221,129.56	\$34,525.00 0.86%	83.64%

Portfolio Holdings On September 30, 2025 (continued)

	Number of shares / Share Price	Market Value	Cost	Accrued Income	Unrealized Gain/Loss	Est. Ann. Inc. Yield at Market	% of Account
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	772,282.49 1.00	772,282.49	772,282.49	2,293.23	0.00	33,177.26 4.30%	16.12%
Total Cash Equivalents		\$772,282.49	\$772,282.49	\$2,293.23	\$0.00	\$33,177.26 4.30%	16.12%
Total Cash		\$772,282.49	\$772,282.49	\$2,293.23	\$0.00	\$33,177.26 4.30%	16.12%
Total Investments		\$4,778,845.69	\$4,557,716.13	\$11,549.81	\$221,129.56	\$67,702.26 1.42%	99.76%
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00 1.00	11,549.81	11,549.81	0.00	0.00	0.00	0.24%
Total Non-Investments		\$11,549.81	\$11,549.81	\$0.00	\$0.00	\$0.00	0.24%
Total For Your Portfolio		\$4,790,395.50	\$4,569,265.94	\$11,549.81	\$221,129.56	\$67,702.26 1.41%	100.00%

Market Value Reconciliation 00000260010 - WBSD Recycled Water Cash Flow IMA

	Net Amount	Balance
Beginning Market Value		\$4,738,070.04
Fees/ Expenses		
Trustee/Custody Fees	-1,816.35	
Total Fees/ Expenses		-\$1,816.35
Investment Activity		
Income Earned	15,175.36	
Cost Adjustments	24,735.15	
Total Investment Activity		\$39,910.51
Total Realized Gain/Loss		\$0.00
Total Net Change in Unrealized Gain/Loss		\$14,231.30
Total Ending Market Value		\$4,790,395.50

Cash Flow Summary

	Amount	Balance
Opening Cash Balance On July 1, 2025 - US Dollar		\$0.00
Fees/ Expenses		
Trustee/Custody Fees	-1,816.35	
Total Fees/ Expenses	-\$1,816.35	
Investment Activity		
Income Received	13,040.90	
Security Transactions	-11,224.55	
Total Investment Activity	\$1,816.35	
Closing Cash Balance on September 30, 2025 - US Dollar	\$0.00	\$0.00

Contributions and Benefit Payments

No transactions this period.



Other Receipts, Disbursements and Expenses

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000260010 WBSD Recycled Water Cash Flow IMA			
Fee and Expenses			
<i>Trustee/Custody Fees</i>			
July 1, 2025	Periodic Fee: Taken Monthly \$597.67 (06/01/25 to 06/30/25)	-597.67	0.00
July 1, 2025	Account Services Fee: \$597.67 Based on End of Period Market Value of \$50,335,600.60: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$335,600.60 @ 0.1% Total Annual Fee: \$76,335.60. Account 000000260010: \$597.67. Charged now \$597.67. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
August 1, 2025	Periodic Fee: Taken Monthly \$597.67 (07/01/25 to 07/31/25)	-597.67	0.00
August 1, 2025	Account Services Fee: \$597.67 Based on End of Period Market Value of \$50,584,293.77: \$10,000,000.00 @ 0.25% \$10,000,000.00 @ 0.15% \$30,000,000.00 @ 0.12% \$584,293.77 @ 0.1% Total Annual Fee: \$76,584.29. Account 000000260010: \$597.67. Charged now \$597.67. Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
September 2, 2025	Periodic Fee: Taken Monthly \$621.01 (08/01/25 to 08/31/25)	-621.01	0.00
September 2, 2025	Account Services Fee: \$621.01 Based on End of Period Market Value of \$43,794,496.86: \$10,000,000.00 @ 0.25%		



Other Receipts, Disbursements and Expenses (continued)

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
<i>Trustee/Custody Fees (continued)</i>			
	\$10,000,000.00 @ 0.15%		
	\$23,794,496.86 @ 0.12%		
	Total Annual Fee: \$68,553.40.		
	Account 000000260010: \$621.01. Charged now \$621.01.		
	Note: Fee is computed based on all accounts in the fee group. The remainder of the fee may be collected from other accounts in the fee group.		
Total Trustee/Custody Fees		-\$1,816.35	\$0.00
Total Fee and Expenses		-\$1,816.35	\$0.00
Total 000000260010 WBSD Recycled Water Cash Flow IMA		-\$1,816.35	\$0.00



Income Received and Capital Gains

Trade Date Settlement Date	Transaction Description	Amount	Realized G/L
00000260010 WBSD Recycled Water Cash Flow IMA			
Income Received			
<i>Interest Income</i>			
July 31, 2025 July 31, 2025	Interest Payment 0.01875 USD United States Treasury Note/Bond 1.875% 31 Jul 2026 For 200,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	1,875.00	0.00
July 31, 2025 July 31, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Jul 2025 For 140,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25	175.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 31 Aug 2027 For 300,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	750.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.01125 USD United States Treasury Note/Bond 1.125% 28 Feb 2027 For 600,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	3,375.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 80,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	100.00	0.00
September 2, 2025 September 2, 2025	Interest Payment 0.005 USD United States Treasury Note/Bond .5% 28 Feb 2026 For 30,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	75.00	0.00
September 30, 2025 September 30, 2025	Interest Payment 0.0025 USD United States Treasury Note/Bond .25% 30 Sep 2025 For 100,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	125.00	0.00
September 30, 2025 September 30, 2025	Interest Payment 0.0075 USD United States Treasury Note/Bond .75% 31 Mar 2026 For 20,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	75.00	0.00
Total Interest Income		\$6,550.00	\$0.00
<i>Dividend Income</i>			
July 1, 2025 July 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 06/01/25 to 06/30/25 Due on 07/01/25	2,332.98	0.00
August 1, 2025 August 1, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 07/01/25 to 07/31/25 Due on 08/01/25	2,058.91	0.00

Income Received and Capital Gains (continued)

Trade Date				
Settlement Date	Transaction Description		Amount	Realized G/L
<i>Dividend Income (continued)</i>				
September 2, 2025	Daily Rate Income on Federated Hermes Government Obligations Fund For Period of 08/01/25 to		2,099.01	0.00
September 2, 2025	08/31/25 Due on 09/02/25			
Total Dividend Income			\$6,490.90	\$0.00
Total Income Received			\$13,040.90	\$0.00
Total 000000260010 WBSD Recycled Water Cash Flow IMA			\$13,040.90	\$0.00

Income Accrual on September 30, 2025

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
Investments							
Fixed Income							
<i>U.S. Government Bonds</i>							
United States Treasury Note/Bond 1.125% 28 Feb 2027 (CUSIP:912828ZB9)	600,000.00	02/28/26	1.17%	2,256.11	1,696.93	3,375.00	578.04
United States Treasury Note/Bond 1.125% 31 Oct 2026 (CUSIP:91282CDG3)	300,000.00	10/31/25	1.16%	568.61	843.75	0.00	1,412.36
United States Treasury Note/Bond 1.75% 31 Dec 2026 (CUSIP:912828YX2)	150,000.00	12/31/25	1.79%	7.13	656.25	0.00	663.38
United States Treasury Note/Bond 1.875% 31 Jul 2026 (CUSIP:912828Y95)	200,000.00	01/31/26	1.90%	1,564.23	942.56	1,875.00	631.79
United States Treasury Note/Bond 2.375% 30 Apr 2026 (CUSIP:9128286S4)	180,000.00	10/31/25	2.39%	720.24	1,068.75	0.00	1,788.99
United States Treasury Note/Bond .25% 30 Sep 2025 (CUSIP:91282CAM3)	0.00			62.84	62.16	125.00	0.00
United States Treasury Note/Bond .25% 31 Aug 2025 (CUSIP:91282CAJ0)	0.00			66.85	33.15	100.00	0.00
United States Treasury Note/Bond .25% 31 Jul 2025 (CUSIP:91282CAB7)	0.00			145.99	29.01	175.00	0.00
United States Treasury Note/Bond .25% 31 Oct 2025 (CUSIP:91282CAT8)	660,000.00	10/31/25	0.25%	277.99	412.50	0.00	690.49
United States Treasury Note/Bond .375% 30 Nov 2025 (CUSIP:91282CAZ4)	500,000.00	11/30/25	0.38%	158.81	471.32	0.00	630.13
United States Treasury Note/Bond .5% 28 Feb 2026 (CUSIP:91282CBQ3)	30,000.00	02/28/26	0.51%	50.14	37.71	75.00	12.85
United States Treasury Note/Bond .5% 30 Apr 2027 (CUSIP:912828ZN3)	100,000.00	10/31/25	0.53%	84.24	125.00	0.00	209.24
United States Treasury Note/Bond .5% 31 Aug 2027 (CUSIP:91282CAH4)	300,000.00	02/28/26	0.53%	0.00	320.03	191.58	128.45

Income Accrual on September 30, 2025 (continued)

	Number of Shares	Ex Date Pay Date	Annual Rate	Beginning Accrual	Income Earned	Income Received	Ending Accrual
<i>U.S. Government Bonds (continued)</i>							
United States Treasury Note/Bond .5% 31 Oct 2027 (CUSIP:91282CAU5)	160,000.00	10/31/25	0.53%	134.78	200.00	0.00	334.78
United States Treasury Note/Bond .75% 31 Mar 2026 (CUSIP:91282CBT7)	20,000.00	03/31/26	0.76%	37.71	37.70	75.00	0.41
United States Treasury Note/Bond .75% 31 May 2026 (CUSIP:91282CCF6)	600,000.00	11/30/25	0.77%	381.15	1,131.14	0.00	1,512.29
United States Treasury Note/Bond .875% 30 Jun 2026 (CUSIP:91282CCJ8)	300,000.00	12/31/25	0.89%	7.13	656.25	0.00	663.38
Total U.S. Government Bonds				\$6,523.95	\$8,724.21	\$5,991.58	\$9,256.58
Total Fixed Income				\$6,523.95	\$8,724.21	\$5,991.58	\$9,256.58
Cash							
<i>Cash Equivalents</i>							
Federated Hermes Government Obligations Fund (CUSIP:608919718)	772,282.49		4.30%	2,332.98	6,451.15	6,490.90	2,293.23
Total Cash Equivalents				\$2,332.98	\$6,451.15	\$6,490.90	\$2,293.23
Total Cash				\$2,332.98	\$6,451.15	\$6,490.90	\$2,293.23
Total Investments				\$8,856.93	\$15,175.36	\$12,482.48	\$11,549.81
Non-Investments							
Accrued Interest (Firm Defined Security ID:TOTALACCR)	0.00			0.00	0.00	0.00	0.00
Total Non-Investments				\$0.00	\$0.00	\$0.00	\$0.00
Total Accrual				\$8,856.93	\$15,175.36	\$12,482.48	\$11,549.81

Assets Acquired

Trade Date Settlement Date	Descriptions	Par Value or Shares	Amount	Total Federal Cost	Interest Bought
00000260010 WBSD Recycled Water Cash Flow IMA					
<i>Fixed Income</i>					
<i>United States Treasury Note/Bond .5% 31 Aug 2027</i>					
July 14, 2025	Purchase 300,000.00 Par Value of United States	300,000.00	-279,468.75	279,468.75	-558.42
July 15, 2025	Treasury Note/Bond .5% 31 Aug 2027 @ 93.15625% Paid Accrued Interest of \$558.42				
Total United States Treasury Note/Bond .5% 31 Aug 2027			-\$279,468.75	\$279,468.75	-\$558.42
Total Fixed Income			-\$279,468.75	\$279,468.75	-\$558.42
<i>Cash</i>					
<i>Federated Hermes Government Obligations Fund</i>					
September 30, 2025	Sweep purchases totaling 332,419.89 units of	332,419.89	-332,419.89	332,419.89	
September 30, 2025	Federated Hermes Government Obligations Fund for Managed (Capital) (10 Transactions)				
Total Federated Hermes Government Obligations Fund			-\$332,419.89	\$332,419.89	\$0.00
Total Cash			-\$332,419.89	\$332,419.89	\$0.00
Total 00000260010 WBSD Recycled Water Cash Flow IMA			-\$611,888.64	\$611,888.64	-\$558.42



Assets Disposed

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
00000260010 WBSD Recycled Water Cash Flow IMA						
<i>Fixed Income</i>						
<i>United States Treasury Note/Bond .25% 30 Sep 2025</i>						
September 30, 2025	Final Maturity 1 USD United States Treasury Note/Bond .25% 30 Sep 2025 For 100,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25		100,000.00			0.00
September 30, 2025	Final Maturity 100:100 Debit 100,000.00 United States Treasury Note/Bond .25% 30 Sep 2025 For 100,000.00 Par Value Due on 09/30/25 With Ex Date 09/30/25	-100,000.00	0.00	-100,000.00		0.00
Total United States Treasury Note/Bond .25% 30 Sep 2025			\$100,000.00	-\$100,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond .25% 31 Aug 2025</i>						
September 2, 2025	Final Maturity 1 USD United States Treasury Note/Bond .25% 31 Aug 2025 For 80,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25		80,000.00			0.00
September 2, 2025	Final Maturity 100:100 Debit 80,000.00 United States Treasury Note/Bond .25% 31 Aug 2025 For 80,000.00 Par Value Due on 09/02/25 With Ex Date 08/31/25	-80,000.00	0.00	-80,000.00		0.00
Total United States Treasury Note/Bond .25% 31 Aug 2025			\$80,000.00	-\$80,000.00	\$0.00	\$0.00
<i>United States Treasury Note/Bond .25% 31 Jul 2025</i>						
July 31, 2025	Final Maturity 1 USD United States Treasury Note/Bond		140,000.00			0.00

Assets Disposed (continued)

Trade Date Settlement Date	Descriptions	Par Value or Shares	Proceeds	Federal Tax Cost	Interest Sold	Realized Gain / Loss
<i>United States Treasury Note/Bond .25% 31 Jul 2025 (continued)</i>						
	.25% 31 Jul 2025 For 140,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25					
July 31, 2025	Final Maturity 100:100 Debit	-140,000.00	0.00	-140,000.00		0.00
July 31, 2025	140,000.00 United States Treasury Note/Bond .25% 31 Jul 2025 For 140,000.00 Par Value Due on 07/31/25 With Ex Date 07/31/25					
Total United States Treasury Note/Bond .25% 31 Jul 2025			\$140,000.00	-\$140,000.00	\$0.00	\$0.00
Total Fixed Income			\$320,000.00	-\$320,000.00	\$0.00	\$0.00
<i>Cash</i>						
<i>Federated Hermes Government Obligations Fund</i>						
September 30, 2025	Sweep sales totaling	-281,222.51	281,222.51	-281,222.51		0.00
September 30, 2025	-281,222.51 units of Federated Hermes Government Obligations Fund for Managed (Capital) (3 Transactions)					
Total Federated Hermes Government Obligations Fund			\$281,222.51	-\$281,222.51	\$0.00	\$0.00
Total Cash			\$281,222.51	-\$281,222.51	\$0.00	\$0.00
Total 000000260010 WBSD Recycled Water Cash Flow IMA			\$601,222.51	-\$601,222.51	\$0.00	\$0.00

Free Receipts, Deliveries and Adjustments

Trade Date Settlement Date	Transaction Description	Amount	Cost	Realized G/L
00000260010 WBSD Recycled Water Cash Flow IMA				
Adjustments				
<i>SAA Adjustments (Amortization/Accretion)</i>				
July 31, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	9,121.87	0.00
July 31, 2025	Note/Bond .25% 31 Jul 2025 - Adjustment Amount of \$9,121.87, Federal Cost \$9,121.87, State Cost \$9,121.87			
September 2, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	7,093.75	0.00
September 2, 2025	Note/Bond .25% 31 Aug 2025 - Adjustment Amount of \$7,093.75, Federal Cost \$7,093.75, State Cost \$7,093.75			
September 30, 2025	Adjustment - Accreted Market Discount Current Year of United States Treasury	0.00	8,519.53	0.00
September 30, 2025	Note/Bond .25% 30 Sep 2025 - Adjustment Amount of \$8,519.53, Federal Cost \$8,519.53, State Cost \$8,519.53			
Total SAA Adjustments (Amortization/Accretion)		\$0.00	\$24,735.15	\$0.00
Total Adjustments		\$0.00	\$24,735.15	\$0.00
Total 00000260010 WBSD Recycled Water Cash Flow IMA		\$0.00	\$24,735.15	\$0.00

Reorganizations

No transactions this period.

Brokerage Summary

No activity this period.

Your Pending Transaction Detail

No transactions this period.

Disclosures

Customer Notes

1. Prices, most of which are provided by national pricing services, are not guaranteed for accuracy or realizable value. Generally, the price shown for market-traded securities is the closing price as of the statement date. If a price is not received for that date, then the price will be the last price received. Non-market traded security prices are based on the most recent values provided or obtained. Securities traded in a foreign market show a local market price. A currency exchange rate has been applied so the Market Value is in U.S. dollars.
2. **For holders of the Infinity Q Diversified Alpha fund ("IQ Fund"):** The current price listed on your statement may not be representative of the final liquidation value. Most of the remaining cash in the IQ Fund has been moved to a Special Reserve that is reflected on your statement as a miscellaneous asset titled **Infinity Q Diversified Alpha Special Reserve**. This asset represents an assessment of the most recent Special Reserve per share value based on data available at <https://www.infinityqfundliquidation.com/>. Please note this position is for recordkeeping purposes only and will not be available to be transferred, gifted, and/or liquidated. The ultimate distribution to IQ Fund shareholders may be more or less than this assessment based on (a) fluctuations in the Special Reserve, (b) the possibility that former shareholders will be entitled to receive proceeds from the Special Reserve, and (c) current shareholders that previously redeemed shares may receive more limited payouts. The Special Reserve may decrease over time as costs and liabilities are accrued in ongoing litigation. To support the Special Reserve, the IQ Fund Board has also created a Special Litigation Committee ("SLC") to pursue claims against various third parties, including service providers. The Special Reserve may increase due to the recovery efforts of the SLC.
3. Percentage columns may not total 100.0 due to rounding.
4. For Individual Retirement Trust (IRT) accounts, you have the right to modify the withholding instructions you have on file with us at any time. If you wish to do so, please contact your account administrator.
5. Estimated annual income is based on current assets and returns. It is a snapshot of your account as of the statement date. Variations in the asset composition and returns of the account will change these estimates. Please keep in mind that these are estimates only and not a guarantee of income.
6. Income and gain/loss information are based on the best information we have at the time of the transaction, some of which may have been provided by third parties. Subsequent changes can occur during the year. Also, in some instances, such as complex corporate mergers or tenders, the taxability of the transaction cannot adequately be reflected on your statement. Therefore, you should only use the official tax information letter, which is sent to you after the year-end, in preparation of your tax return.
7. You will receive an official tax information letter after the end of the tax year which advises you regarding the amounts you should include in your tax return. Do not rely on the income reported on this statement to prepare your taxes.
8. Trust accounting income is reflected in the section entitled "Your Account Activity". If your account is a Trust or an Estate, and BMO or an affiliate is Trustee/ Co-Trustee or Executor/ Co-Executor, we will first apply the provisions specified in the governing document(s) or, in the absence of such provisions, the appropriate state law that applies for the allocation of income and principal as it relates to receipts and disbursements. Thus, the allocation may vary from

Disclosures (continued)

state to state and account to account.

9. Receipt of this account statement will serve to confirm that the individual(s) with investment authority (i) directed or approved all account transactions listed on the account statement and (ii) ratifies all trades disclosed on the account statement. Please contact your portfolio manager or trust administrator with any questions.
10. For trust accounts governed by Arizona, Arkansas, Colorado, Connecticut, District of Columbia, Hawaii, Kansas, Kentucky, Maine, Michigan, Mississippi, Missouri, Nebraska, New Hampshire, New Mexico, North Dakota, South Carolina, Vermont, Virginia, West Virginia, or Wisconsin law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim for breach of trust.
11. For trust accounts governed by Alabama, Georgia, Ohio or Wyoming law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the date the beneficiary, a representative of the beneficiary, or a beneficiary surrogate is sent a report that adequately discloses the existence of a potential claim for breach of trust.
12. For trust accounts governed by Alaska law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a report that adequately discloses the existence of a potential claim against the trustee. If a trustee petitions a court for an order approving a report that adequately discloses the existence of a potential claim, serves the report on all beneficiaries to be bound by the report, gives the beneficiaries at least 60 days' notice of the court proceeding, and notifies the beneficiary that a claim must be begun within 45 days after the beneficiary is served with notice, all potential claims are barred unless the claims are served on the trustee and filed with the court within **45 days** after the beneficiaries are served with notice of the court proceeding. Otherwise, notwithstanding the lack of adequate disclosure, all claims against a trustee who has issued a report received by the beneficiary and who has informed the beneficiary of the location and availability of records for examination by the beneficiary are barred unless a proceeding to assert the claims is commenced within **three years** after the beneficiary's receipt of the report.
13. For trust accounts governed by California, Minnesota, or Montana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after the date the beneficiary receives an account or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into the existence of the claim.
14. For trust accounts governed by Delaware law, a person may not initiate a proceeding against a trustee for breach of trust more than **one year** after the date such person was sent a report that adequately disclosed the facts constituting the potential claim for breach of trust, or in the case of a trustee who has resigned, been removed or ceased to serve as trustee for any reason, **120 days** after the date the beneficiary was sent a report that (i) notifies the beneficiary that the trustee has ceased to serve; (ii) adequately discloses the facts constituting a claim; and (iii) adequately discloses the time allowed for initiating proceedings against the former trustee.
15. For trust accounts governed by Florida law, an action for breach of trust based on matters disclosed in a trust accounting or other written report of the trustee may be subject to a **six month** statute of limitations from the receipt of the trust accounting or other written report.
16. For trust accounts governed by Idaho law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement disclosing the matter and showing termination of the trust relationship between the trustee and beneficiary. Otherwise, notwithstanding lack of full disclosure a trustee who has issued a final account or statement received by the beneficiary and has informed the

Disclosures (continued)

beneficiary of the location and availability of records for his examination is protected after **three years**.

17. For trust accounts governed by Illinois law, a beneficiary may not commence a proceeding against a trustee for breach of trust for trusts that becomes irrevocable after January 01, 2020, and for trustees who accepted appointment after January 01, 2020, more than **two years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished. For trusts that became irrevocable before January 01, 2020, and for trustees who accepted appointment before January 01, 2020, a beneficiary may not commence a proceeding against a trustee more than **three years** after trust accounting that discloses the existence of a potential claim or provides sufficient information so that the person entitled to receive the information knows of the potential claim or should have inquired into its existence is furnished.

18. For trust accounts governed by Indiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **three years** after receipt of the final account or statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary.

19. For trust accounts governed by Iowa law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the receipt of accounting or report that adequately discloses the existence of a claim and provides sufficient information so that the beneficiary knows of the claim or reasonably should have inquired into its existence.

20. For trust accounts governed by Louisiana law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **two years** after the trustee renders an accounting for the accounting period in which the alleged act, omission, or breach of duty arising out of the matters disclosed therein occurred to the beneficiary or if the beneficiary lacks legal capacity, the beneficiary's legal representative. However, such actions must be filed within **three years** of the trustee rendering the accounting for the accounting period in discussion, even actions that happened within **two years** of disclosure. If a beneficiary is a minor when a trustee's accounting for the accounting period in which the alleged act, omission, or breach of duty occurred is rendered, the period of two years begins to run from the day he reaches the age of eighteen.

21. For trust accounts governed by Massachusetts law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after receipt of a final account or other statement fully disclosing the matter and showing termination of the trust relationship between the trustee and the beneficiary, or more than **three years** after a beneficiary received information regarding the location and availability of records for examination.

22. For trust accounts governed by New Jersey law or Utah law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **six months** after the date the beneficiary or a representative of the beneficiary was sent a report that adequately disclosed the existence of a potential claim.

23. For trust accounts governed by North Carolina law, a beneficiary may not commence a proceeding against a trustee more than **five years** after the first to occur of (i) the removal, resignation, or death of the trustee; (ii) the termination of the beneficiary's interest in the trust; or (iii) the termination of the trust.

24. For trust accounts governed by Oklahoma law, a beneficiary may not commence a proceeding against a trustee more than **two years** after receipt of a report or statement adequately disclosing the existence of the claim or more than **two years** after the termination of the trust relationship between the beneficiary and that trustee.

25. For trust accounts governed by Oregon law, we would like to inform you that ORS 130.820 states as follows: "(1) Notwithstanding ORS chapter 12 or any other provision of law, but subject to subsection (2) of this section, a civil action against a trustee based on any act or omission of the trustee, whether

Disclosures (continued)

based in tort, contract or other theory of recovery, must be commenced within six years after the date the act or omission is discovered, or six years after the date the act or omission should have been discovered, whichever is earlier.(2) A beneficiary may not commence a proceeding against a trustee more than one year after the date the beneficiary or a representative of the beneficiary is sent a report by certified or regular mail that adequately discloses the existence of a potential claim and that informs the beneficiary of the time allowed for commencing a proceeding. A copy of this section must be attached to the report. The report must provide sufficient information so that the beneficiary or representative knows of the potential claim or should have inquired into its existence.”

26. For trust accounts governed by Pennsylvania law, a beneficiary may not commence a proceeding against a trustee if (i) the trustee provided the beneficiary at least annually with periodic written financial reports concerning the trust and (ii) the transaction was disclosed in a report or such report provided sufficient information so that the beneficiary knew or should have known of the potential claim or should have inquired into its existence, and (iii) within **thirty months** after such report was sent by the trustee to the beneficiary, the beneficiary did not notify the trustee in writing that the beneficiary challenges the transaction or asserts a claim and provides in writing the basis for that challenge or assertion.

27. For accounts governed by South Dakota law, a distribution beneficiary may not object to the trustee’s accounting more than **180 days** after a copy of the trustee’s accounting has been mailed, postage prepaid, to the last known address of such distribution, personally or electronically in accordance with SDCL § 15-6-5(d).

28. For trust accounts governed by Tennessee law, a beneficiary may not commence a proceeding against a trustee for breach of trust more than **one year** after the earlier of:

- (i) the date the beneficiary or a representative of the beneficiary was sent information that adequately disclosed facts indicating the existence of a potential claim for breach of trust or (ii) the date the beneficiary or a representative of the beneficiary possessed actual knowledge of facts indicating the existence of a potential claim for breach of trust.

29. For trust accounts governed by Washington State law, a beneficiary may not commence a proceeding against trustee for breach of trust more than **three years** after the date a report was delivered in the manner provided in RCW 11.96A.110 to the beneficiary or to representative of the beneficiary if the report adequately disclosed the existence of a potential claim for breach of trust.

30. If your account is a Trust or an Estate account, the statement reflects the total assets held in that Trust or Estate account and is not necessarily reflective of your rights and interests to the income or assets of the Trust or Estate. Your rights and interests with respect to income or assets detailed on this account statement are determined by the instrument or will governing the Trust or Estate and applicable law.

31. Taxable Bond Election. The IRS requires taxpayers to amortize the premium on all bonds over the life of the bond or until the bond is sold or redeemed. The annual amount of amortized premium will reduce the cost basis of the bond and may provide an offset to the income earned on the bond during the year. If the bond is a taxable bond, the taxpayer may elect out of the amortization rule; there is no opt out for tax-exempt bonds. BMO will amortize premiums paid for all bonds in Client's account, including taxable bonds unless Client instructs otherwise in writing.

32. **Notice Regarding Our Relationship with Ameriprise Financial, Inc. (“Ameriprise”).** In November 2021, Bank of Montreal, the parent company of BMO, entered into a relationship agreement with Ameriprise and its affiliates setting forth a framework of mutual cooperation between the parties. As a result, BMO has agreed to consider and retain Ameriprise as an approved manager for certain new sub-advisory mandates where their offering is suitable for the mandate under consideration. BMO addresses the conflict of interest by requiring Ameriprise to present a reasonable and competitive proposal in which their relevant

Disclosures (continued)

performance exceeds the benchmark median in comparison to rolling 1, 3 and 5 year time periods.

33. BMO's annual Privacy Policy is available for your review. For more information, please visit www.bmo.com/usprivacy.

34. BMO's Terms and Conditions Disclosure, as part of your account agreement, is available for your review. To access the appropriate disclosure for your account, please visit <https://uswealth.bmo.com/disclosures/>.

For accounts where BMO provides investment management services, this disclosure provides information on matters such as but not limited to: brokerage discretion (BMO's ability to engage an authorized broker-dealer to buy and sell securities without the client's consent), soft dollars (commission arrangements in which BMO pays brokerage firms for their services and receives products and services which assist in our investment decision making process for the benefit of all managed accounts) and statements.

For custody accounts, this disclosure provides information on matters such as but not limited to: safekeeping (BMO will hold assets as the custodian of the account), pledging (use of assets as collateral for a loan) and statements.

Notification Regarding Proprietary Products and Fees: If permitted, your account will likely contain BMO Proprietary Products. Proprietary Products are investment products or services that are offered, sponsored, or advised by BMO or its affiliates, or for which BMO or its affiliates receive compensation. Proprietary Products may include certificates of deposit; mutual funds; unregistered private funds; structured products; equity, commodity, financial or other derivatives; or other securities. BMO or its affiliates receives compensation directly or indirectly from the Proprietary Products. This compensation may be in addition to any advisory or subadvisory fee or investment management fee for your Account.

Details regarding Proprietary Products and fees can be found in the BMO information and disclosure for the particular product, as updated from time to time ("Disclosure"). For the current copy of the Disclosure, please contact your account representative or go to <https://uswealth.bmo.com/disclosures/>.

"BMO" as used in these Customer Notes means BMO Bank N.A.

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WEST BAY SANITARY DISTRICT AGENDA ITEM 7

To: Board of Directors

From: Sergio Ramirez, General Manager

Subject: Consider Approving the Resolution Establishing the Updated Personnel Policies

Background

The Personnel Policies were last amended on October 11, 2023, to reflect updates and changes made by CPS HR Consultants.

In addition, the Substance Abuse section in the policy was reviewed by Teamsters Local 350. The District's General Counsel reviewed the draft and confirms that the Policies are compliant with State Law and District's standards.

Analysis

CPS HR Consultants provided input and updates to the policies. The Teamsters Local 350 were given an opportunity to review the proposed changes. Attached is a redline strikeout version of the Personnel Policies, the clean version, and the resolution.

Fiscal Impact

None

Recommendation

The General Manager recommends the District Board approve the proposed revisions, resolution establishing the updated Personnel Policies, and direct the General Manager to incorporate those changes as shown in the clean draft of the Personnel Policies.

Attached: Redline Strikeout Draft Personnel Policies October 29, 2025

Clean Draft Personnel Policies 2025

Resolution Establishing Personnel Policies

WEST BAY SANITARY DISTRICT



PERSONNEL POLICIES
RESOLUTION ~~2392~~ (20235)
Adopted by the District Board, ~~October 11, 2023~~

West Bay Sanitary District Personnel Policies

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General Manager Overview

This Policies and Procedures Manual is intended to explain the terms and conditions of employment of all full-time and part-time employees, and it summarizes the policies and practices in effect at the time of publication. However, District policies and procedures are the guiding documents, and applicable state and federal laws may preempt or supersede any District policies. Additionally, some District staff are represented by a labor union collective bargaining agent pursuant to a with-related collective bargaining agreement (MOU) that serves as a guiding document for the provisions and matters addressed therein. The General Manager or, Department ManagersDirectors, or your supervisor and/or manager will be happy to answer any questions you may have.

As an employee, you should become familiar with the provisions of this manual as well as our corporate culture, and mission, and core values. As an employee of the District, you are an important member of a team effort.

Sergio Ramirez
General Manager

Mission Statement

The West Bay Sanitary District is dedicated to protecting the public health and the environment by providing cost effective sanitary sewer service.

We are committed to providing our customers with wastewater disposal services utilizing the highest technical, environmental, and safety standards available; to providing the very best customer service; to ensuring the fiscal viability of our District by applying sound business principles and to ensuring the optimum operation of our infrastructure by employing professional maintenance and replacement practices.

Values

West Bay Sanitary District is an organization that exists to serve and benefit the community. We deliver unsurpassed wastewater services that enhance the quality of life for our customers. As employees of the District, we recognize the leadership role we play in the community, and we hold ourselves accountable to those we serve. We value the partnership that exists between the organization and community and strive to foster and maintain that relationship. As such, we are committed to the tenets of the Organizational Compass:

Community Service that is responsive to and meets the needs of the public by:

- Being dedicated to the community we serve
- Understanding our community
- Anticipating and adapting to the changing needs of our customers

An Ethical Organization that interacts with the public and each other in an honest and professional manner by:

- Treating people with respect and dignity

- Taking responsibility for our decisions, statements and actions to the organization and community
- Dealing with differences and conflicts in a professional, respectful and authentic fashion

One Organization that fosters positive relationships and teamwork by:

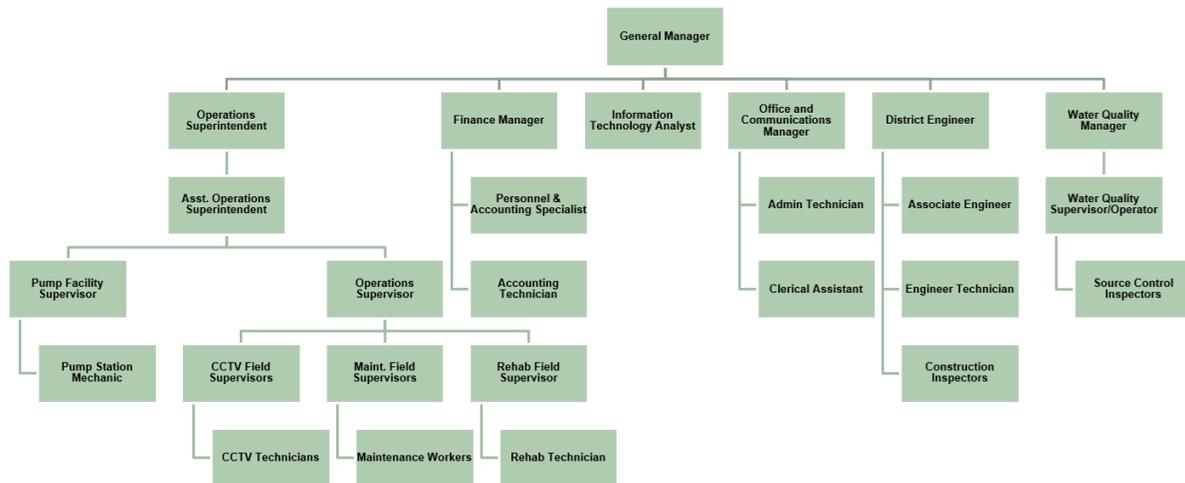
- Being part of the solution
- Creating and maintaining constructive relationships while respecting individual contributions
- Focusing on the issues and needs of the organization and our customers
- Encouraging behavior that builds confidence and self-esteem
- Emphasizing self-initiative, constant improvement and employee involvement

Positive Leadership that is nurturing and forward-thinking by:

- Recognizing the leadership role all employees play in the community
- Encouraging innovation and creativity
- Leading by example
- Being supportive, humanistic and compassionate.



Organization Chart



SECTION A1: GENERAL POLICIES

A1.1: Equal Employment Opportunity and Prohibition of Harassment and Discrimination Policy

A1.1 (A1): Purpose

The purpose of this policy is to confirm that the West Bay Sanitary District (the “District”) is an equal opportunity employer and is committed to maintaining a work environment free from unlawful discrimination, harassment, retaliation, and disrespectful or other unprofessional conduct for all its current and prospective employees, as well as, persons providing services pursuant to a contract. “Persons providing services pursuant to a contract” means a person who meets the following criteria: (1) the person has the right to control performance of the contract for services and discretion as to the manner of performance; (2) the person is customarily engaged in an independently established business; and (3) the person has control over the time and place the work is performed, supplies the tools and instruments used in the work, and performs work that requires a particular skill not ordinarily used in the course of the employer’s work.

This Policy:

- Confirms the District’s commitment to Equal Employment Opportunity;
- Confirms the District’s commitment to prohibit and prevent discrimination, harassment, retaliation, and disrespectful or other unprofessional conduct in the workplace; and
- Provides a complaint and investigation procedure to resolve complaints of alleged discrimination or harassment in violation of the law or this Policy.

A1.1 (B2): Equal Employment Opportunity

It is the policy of the District to provide all current and prospective employees, as well as, persons providing services pursuant to a contract, with equal opportunity in employment without discrimination on the basis of: sex (including pregnancy, childbirth, breastfeeding or related medical conditions), sex stereotype, race (including traits historically associated with race, including but not limited to, hair texture and protective hairstyles), religion (including religious dress and grooming practices), color, gender (including gender identity, gender expression, and transgender), national origin (including language use ancestry, physical or mental disability, medical condition, genetic information, marital status, registered domestic partner status, age, sexual orientation, military and veteran status or any other basis protected by law. This non-discrimination policy pertains to all aspects of employment with the District or the application for employment with the District, including, but not limited to, recruitment, selection, placement, assignment, training, transfer, promotion, evaluation, discipline, termination, compensation, and benefits. This

policy also applies at all District locations, work sites, District-sponsored social or other events as well as, activities at which the employee represents the District.

A1.1 (C3) 1: Harassment Prevention

The District's policy prohibiting harassment applies to all persons involved in the operation of the District. The District prohibits harassment, disrespectful or unprofessional conduct by any employee of the District, including agency officials, supervisors, managers, and other District staff. The District's harassment prevention policy also applies to vendors, suppliers, customers, independent contractors, interns (paid or unpaid), volunteers, persons providing services pursuant to a contract, and other persons with whom one may come into contact while working.

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts, or messages;
- Visual displays such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, or gestures;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
- Retaliation for reporting or threatening to report harassment; and
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law or by District policy.

Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of his/her gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.

Prohibited harassment is not just sexual harassment but harassment based on any protected category.

In addition to discriminatory harassment based on a Protected Basis, the District prohibits acts of abusive conduct and bullying a safe and civil environment is necessary for employees to achieve the high standards we expect. Demonstration of appropriate behavior, treating others with civility and respect, and refusing to tolerate harassment and bullying are expected of all employees.

1.1 (3) 2: Abusive Conduct

Under the California Fair Employment and Housing Act (California Government Code 12950.1(h)(2)), abusive conduct is defined as “conduct of an employer or employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer’s legitimate business interests. Abusive conduct may include repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal, or physical conduct that a reasonable person would find threatening, intimidating, humiliating, or the gratuitous sabotage or undermining of a person’s work performance. A single act shall not constitute abusive conduct, unless especially severe and egregious.”

1.1 (3) 3: Bullying

Bullying is repeated, health harming mistreatment of another employee. Examples of prohibited bullying include but are not limited to screaming; swearing; name calling; stealing; giving dangerous work assignments against established safety guidelines; using threatening, intimidating, or cruel behaviors; deliberately humiliating a person; denying advancement; and stealing work credit.

Generally, bullying involves:

- Written, verbal, graphic, or physical acts (including electronically transmitted content, such as using the Internet, a cell phone, a personal digital assistant (PDA), or a wireless handheld device);
- Behavior that substantially interferes with work, opportunities, and benefits of one or more employees, sometimes through actual sabotaging of work;
- Behavior that adversely affects an employee’s ability to function at work by placing the employee in reasonable fear of physical harm or by causing emotional distress.

Because bystander support can encourage harassment, abusive conduct, and bullying, the District also prohibits both active and passive support for these acts. Employees should either walk away from these acts when witnessed or attempt to stop them. In either case, employees should report incidents to a manager or supervisor, or to Human Resources. Those who engage in harassment, abusive conduct, bullying, or retaliation for complaints about harassment will be subject to appropriate discipline up to and including termination of employment.

A1.1 (D4): Complaint Procedure

Complaints or reports of harassment or discrimination should be directed to the employee’s immediate supervisor, any supervisor or manager within or outside of the employee’s department, Human Resources, or the General Manager as soon as possible after the incident-giving rise to the complaint. If the complaint involves the employee’s General Manager, the complaint may be directed to the President of the District Board. Complaints may be presented orally or in writing. It is recommended

that complaints be submitted in writing and be signed by the complainant, as anonymous written complaints may prevent the District from a full and thorough investigation. Complainants should be prepared to provide all known details of the incident or incidents, names of individuals involved, and names of any witnesses. Grievance Procedures will be followed according to the applicable Memorandum of Understanding (MOU) with the union represented group.

The District encourages all individuals to report any incidents of harassment, discrimination, retaliation, or other prohibited conduct forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

Supervisors must refer all complaints involving harassment, discrimination, retaliation, or other prohibited conduct to Human Resources so the District can address the complaint.

When the District receives allegations of misconduct, it will promptly investigate the facts and circumstances of the complaint. The District may, as appropriate, assign a qualified and impartial investigator to undertake a fair, timely, thorough, and objective investigation of the allegations in accordance with all legal requirements. The District will reach reasonable conclusions based on the evidence collected.

The District will maintain confidentiality to the extent possible; however, the District cannot guarantee complete confidentiality. The District's duty to investigate and take corrective action may require the disclosure of information to individuals with a need to know. All employees are required to cooperate fully with any investigation. This includes, but is not limited to, maintaining an appropriate level of discretion regarding the investigation and disclosing any and all information that may be pertinent to the investigation. Employees represented by a bargaining unit shall have the right to request that their union representative be present during an investigation, in accordance with the Memorandum of Understanding and/or other applicable rules.

Complaints will be:

- Responded to in a timely manner;
- Kept confidential to the extent possible;
- Investigated impartially by qualified personnel in a timely manner; the right to have a representative present during the investigative interview will be provided to the accused employee(s), as disciplinary action could result from the investigation;
- Documented in a report and tracked for reasonable progress;
- Given appropriate options for remedial action and resolution; and
- Closed in a timely manner and have findings/conclusions timely communicated to the Parties involved.

At the conclusion of the investigation, the investigator shall report his/her findings in writing to Human Resources and the General Manager. The General Manager will

make the final determination regarding the complaint (unless the complaint involves the General Manager), and what corrective action, including discipline, if any, is appropriate. The complainant and alleged perpetrator and/or harasser will be notified of the District's determination, and depending on the circumstances and interests involved, the results of the investigation.

If the District determines that harassment, discrimination, retaliation, or other prohibited conduct has occurred, appropriate and effective corrective action will be taken in accordance with the circumstances involved. The District also will take appropriate action to deter future misconduct.

Any employee determined by the District to be responsible for harassment, discrimination, retaliation, or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. Employees should also know that if an employee engages in unlawful harassment, said employee can be held personally liable for the misconduct.

Applicants or employees may also file a complaint with a government agency such as the following:

Dept of Fair Employment & Housing
39141 Civic Center Dr. Suite 250
Fremont, California 94538
www.dfeh.ca.gov
1-800-884-1684
Email: contact.center@dfeh.ca.gov

EEO Commission
450 Golden Gate Ave, 5 West
PO Box 36025
San Francisco, California 94102-3661
1-800-669-4000
web: <https://publicportal.eeoc.gov>

A1.1 (E5): Appeal of Determination

Any employee who files a complaint of discrimination, or harassment, retaliation, and disrespectful or other unprofessional conduct, or is charged with acting in violation of these policies may appeal the determination to the District Board. Such appeal shall be conducted in accordance with Section C – Standards of Conduct, subsection C.5 (C) Hearing Procedure - Appeal of Determination Related to Discrimination/Harassment.

~~A.1 (F): Independent Contractors~~

~~Contracts with the District, which contain an equal opportunity employment/non-discrimination clause, shall also include language requiring those contractors to be responsible for ensuring that effective policies and procedures concerning the prevention of harassment exist in their companies.~~

A1.2: Injury Prevention Program

It is the District's goal to have a safe and healthful workplace. To that purpose we have implemented the Injury & Illness Prevention Program (IIPP) that is outlined in a separate document. A copy of the District's Injury & Illness Prevention Program is kept by the District's Safety Coordinator and is available for inspection and/or copying by ~~the~~ District's employees during normal business hours.

The District will do everything within its control to assure a safe environment, and will comply with federal, state and local safety regulations. Employees are expected to learn and obey safety rules, follow established safe work practices, and to exercise caution in all their work activities. Employees under the influence of any medication, prescribed or otherwise, which may affect their ability to work safely, shall not report for work. Failure to comply with these safety rules will result in disciplinary action up to and including discharge.

All employees are expected to immediately report any unsafe conditions to their immediate supervisor or the General Manager. Working together, we can succeed in having a safe and healthy workplace from which we all will benefit.

1.3 – Workplace Safety

The District is committed to providing a safe and healthful work environment and maintains an employee safety program meeting the requirements of state law. The following expectations are set forth for employee, supervisor, and manager behavior necessary to maintain workplace safety and to train employees in appropriate conduct and responses to medical and other workplace emergencies in compliance with related federal, state, or other local regulations.

1.3 (1) - Management Responsibilities

Management shall be expected to take steps within its control to maintain a safe work environment and to comply with federal and state safety regulations.

1.3 (2) - Employee Responsibilities

Employees shall be expected to learn and obey safety rules, follow established safe work practices, and exercise caution in all their work activities. Employees are also expected to report any unsafe conditions to their immediate supervisor. Employees at all levels who are responsible for correcting unsafe conditions are required to do so. Safety rules are a basic part of the Injury and Illness Prevention Program, and employees shall be required to know and follow the safety rules, and management shall enforce them.

1.3 (3) – Reporting Injuries

Work-related injuries should be immediately reported to the employee's supervisor. The supervisor should then immediately send the report to General Manager, HR and fill out all appropriate forms.-

1.4: Heat Illness

1.4.(1) – Summary

Any individual, regardless of age, sex, or health status, can develop a heat-related illness if engaged in intense physical activity or exposed to environmental heat. If heat exposure exceeds the physiologic capacity of the body to cool itself, core body temperature may rise, and a range of heat related symptoms and conditions can develop – from relatively minor treatable heat cramps to severe life threatening heat stroke, which is always an extreme medical emergency. Typically, temperatures above 80°F, especially with heavy physical work activities, would represent conditions where there is a risk of heat-related illness. Even when acclimatized, adequate hydration and rest are is-critical to avoid the development of heat-related illness.

1.4.(2) - Outline of Standards to Prevent Heat Illness

Employers with any outdoor places of employment must adhere to the Heat Illness Prevention Standard, Title 8 California Code of Regulations Section 3395. This Standard outlines four steps to prevent heat illness:

1. Planning: Develop and implement written procedures for complying with the Cal/OSHA Heat Illness Prevention Standard.
2. Training: Train all employees and supervisors about heat illness identification, prevention and emergency response.
3. Provision of water: Provide enough fresh water and encourage each employee to drink at least 1 quart per hour.
4. Shade and rest: Provide access to a shaded area which is open to the air, or ventilated and cooled to prevent or recover from heat illness and where employees can take rest breaks.
5. High heat procedures: Enact additional procedures when the temperature equals, or exceeds, 95°F. High heat procedures under Title 8 CCR Section 3395 are described here.

Heat Illness training is required annually for supervisors and employees routinely exposed to higher temperatures. Additional information regarding Heat Illness Prevention can be found in at the Cal/OSHA website and in the District IIPP.

A1.35: Personnel File

The District will maintain an official personnel file for each employee. Employee's shall inform Human Resources of any changes in personal information, such as home address, home telephone number, number of dependents for tax withholding purposes, and person(s) to notify in case of an emergency.

A1.46: Confidentiality of Personnel Records

Except as provided in Section A1.5, information contained in an employee's personnel file will be disclosed only to persons with a need to know and to outside third parties only pursuant to a proper legal request. Responses to credit or employment references will be limited to verification of name, position, title, dates of employment and salary range, unless the employee authorizes otherwise in writing. The home address and phone number of an employee will not be released except on the written authorization of the employee or due to reporting requirements of law enforcement or other regulatory agencies.

A1.57: Reference Checks

Reference checks regarding current or former employees must be directed to Human Resources. Unless the current or former employee signs an authorization and release regarding the disclosure of specific further information, the only information that will be disclosed is the employee's current or final job title, dates of employment, and current or final rate of pay.

A1.68: Access to Personnel File

An employee, upon request to Human Resources may, during normal business hours, inspect their official personnel file. The District shall monitor the employee's inspection of their personnel file to ensure that nothing is removed, destroyed, or altered. Employee requests for photocopies of any personnel file materials to which the employee is entitled will be directed to Human Resources.

A1.79: Disposition of District Property

The General Manager may place certain items of District property for sale as the Board finds the items are no longer necessary for District purposes and allow employees, or others, to submit bids thereon provided, however, that employees shall not be entitled to any preference or advantage in purchasing such items. Such property shall be posted for sale with a reasonable minimum bid, as determined at the District's discretion. Payment in full shall be made at the time of sale.

A1.810: Disability and Reasonable Accommodation Policy

The Americans with Disabilities Act (ADA) and the California Fair Employment and Housing Act (FEHA) prohibit employment discrimination based on a person's disability, perceived disability or history of disability. The FEHA is a California state law enforced by the Department of Fair Employment and Housing (DFEH). The ADA is a federal law enforced by the Equal Employment Opportunity Commission (EEOC). In some cases, the FEHA is more protective than the ADA. As a California Employer, if there is a difference between the ADA and FEHA, the District must meet the more protective requirements.

The ADA and FEHA require employers to provide reasonable accommodation to individuals who have a known medical condition, physical disability or mental disability where accommodation is needed to (1) enable an individual to be considered for a job, (2) enable an individual to perform the essential functions of the job, or (3) enable an individual to enjoy equal benefits and privileges of employment. The FEHA also requires employers to engage in a timely, good faith interactive process with an employee or applicant who requests reasonable accommodation.

This Policy identifies the District's plan to meet the requirements of the ADA and FEHA, and any other related state or federal laws. This policy provides a framework to discuss disability-related concerns and provides for an interactive process to discuss accommodation.

This Policy applies to all employment practices such as: recruitment, firing, hiring, training, job assignments, promotions, pay, benefits, layoff, leave, and all other employment- related activities.

A1.8-11 (A1): Individuals Covered by the ADA and FEHA

A person covered is someone who:

1. Has an actual physical or mental disability or medical condition;
2. Has been perceived to have a disability;
3. Has had a record or history of a disability;
4. Is being regarded or treated as having or had a disability.

A1.811. (B2): Definitions

The following definitions are provided solely as a guide to assist in the interpretation and application of this Policy. Further detail is set forth in the [American with Disabilities Act](#), the [California Fair Employment and Housing Act](#), [California Government Code section 12926](#), related federal and state laws and regulations, and cases interpreting those acts and regulations. The following definitions may be subject to change due to a change in applicable law.

I. Mental Disability

Mental disability includes, but is not limited to, the following:

1. Having any mental or psychological disorder or condition, such as intellectual disability, organic brain syndrome, emotional or mental illness, or specific learning disabilities, that limits a major life activity.
2. "Mental disability" does not include sexual behavior disorders, compulsive gambling, kleptomania, pyromania, or psychoactive substance use disorders resulting from the current unlawful use of controlled substances or other drugs.

II. Physical Disability

Physical disability includes, but is not limited to, the following:

1. Having any physiological disease, disorder, condition, cosmetic disfigurement, or anatomical loss that affects one or more of the following body systems: neurological, immunological, musculoskeletal, special sense organs, respiratory, including speech organs, cardiovascular, reproductive, digestive, genitourinary, hemic and lymphatic, skin, and endocrine, which limits a major life activity.
2. A physiological disease, disorder, condition, cosmetic disfigurement, or anatomical loss limits a major life activity if it makes the achievement of the major life activity difficult.
3. "Physical disability" does not include sexual behavior disorders, compulsive gambling, kleptomania, pyromania, or psychoactive substance use disorders resulting from the current unlawful use of controlled substances or other drugs.

III. Medical Condition

Medical condition means either of the following:

1. Any health impairment related to or associated with a diagnosis of cancer or a record or history of cancer; or
2. Genetic characteristics. For purposes of this section, "genetic characteristics" means either of the following
 - (a) Any scientifically or medically identifiable gene or chromosome, or combination or alteration thereof, that is known to be a cause of a disease or disorder in a person or his or her offspring, or that is

determined to be associated with a statistically increased risk of development of a disease or disorder, and that is presently not associated with any symptoms of any disease or disorder.

- (b) Inherited characteristics that may derive from the individual or family member, that are known to be a cause of a disease or disorder in a person or his or her offspring, or that are determined to be associated with a statistically increased risk of development of a disease or disorder, and that are presently not associated with any symptoms of any disease or disorder.

IV. Limits A Major Life Activity

"Limits" shall be determined without regard to mitigating measures, such as medications, assistive devices, or reasonable accommodations, unless the mitigating measure itself limits a major life activity. A mental, psychological or physiological disorder or condition limits a major life activity if it makes the achievement of the major life activity difficult. "Major life activities" shall be broadly construed and shall include physical, mental, and social activities and working.

V. Qualified Individual with a Disability

A person who (1) satisfies the job-related requirements for the position; and (2) is able to perform the essential functions of the position with or without reasonable accommodation.

VI. Essential Functions

Essential functions are the job duties that are fundamental to the position.

Factors to consider in determining if a job function is essential include:

1. Whether the reason the position exists is to perform that function
2. The number of other employees available to perform the function or among whom the performance of the function can be distributed
3. The degree of expertise or skill required to perform the function, and whether the function is specialized, and the individual is hired based on the ability to perform it.

Evidence of whether a particular function is essential includes, but is not limited to, the following:

1. The District's judgment as to which functions are essential.

2. Written job descriptions prepared before advertising or interviewing applicants for the job.
3. The amount of time spent on the job, performing the function.
4. The consequences of not requiring the incumbent to perform the function.
5. The terms of a collective bargaining agreement.
6. The work experiences of past incumbents in the job.
7. The current work experience of incumbents in similar jobs.

VII. Reasonable Accommodation

The District is required to provide reasonable accommodation for the known disabilities of a qualified employee or applicant to (1) enable the individual to be considered for a job; (2) enable the individual to perform the essential functions of his or her job; or (3) enable the individual to enjoy equal benefits and privileges of employment. The District is not required to provide an accommodation that would be an undue hardship or that would present a direct threat to the employee/applicant or others.

A reasonable accommodation may include, but is not limited to, the following:

1. Changing job duties
2. Providing leave for medical care
3. Changing work schedules
4. Relocating the work area
5. Providing mechanical or electrical aids

If a qualified individual with a disability or medical condition can perform the essential functions of a position, with or without accommodation, the District is required to provide a reasonable accommodation unless the accommodation would represent an undue hardship to the District's operation or would present a direct threat to the employee or to others.

VIII. Undue Hardship

An accommodation poses an undue hardship when it requires significant difficulty or expense. Significant difficulty or expense is determined by evaluating several factors including, but not limited to the nature and cost of the accommodation; the overall financial resources of the District and impact on District operations; the overall size and financial resources of the District; and the nature of the District's operations.

IX. Direct Threat

An individual who, because of a disability, poses a direct threat to the health or safety of the individual or other persons, even with a reasonable accommodation, is not a qualified individual with a disability.

A direct threat is a significant risk of substantial and imminent harm, which cannot be eliminated or reduced to an acceptable level by reasonable accommodations.

A threat that is remote or theoretical is not sufficient to conclude that a person is not a qualified a person with a disability.

The assessment of whether or not a person poses a direct threat must be made on a case-by-case basis considering the following factors: duration of the risk; nature and severity of the potential harm; the likelihood that the potential harm will occur; and the imminence of the potential harm.

A1.811. (C3): Notice of Disability

The employee/applicant is responsible for notifying their Supervisor, Manager, or Human Resources that employee/applicant has a disability or medical condition which requires reasonable accommodation. Notice of a disability may come in the form of:

1. The employee/applicant's direct statement to their Supervisor, Manager, or Human Resources that they are unable to perform a duty that is part of the job because of a disability;
2. The employee/applicant's direct request for an accommodation to the Supervisor, Manager, or Human Resources or
3. The Supervisor's, Manager's, or Human Resource's receipt of information regarding an employee/applicant's disability or need for accommodation.

A1.811. (D4): Requesting an Accommodation during Recruitment

The District will include a statement on all applications and recruitment packages indicating the availability of reasonable accommodation in the application process with instructions to applicants on the method for requesting reasonable accommodation.

When a qualified disabled applicant requests an accommodation, Human Resources staff will confer with the applicant on the type of accommodation(s) they need. When the applicant's disability is not obvious or known; or when additional medical clarification is needed; appropriate documentation of the disability, limitations, and the needed

accommodation will be sought from the applicant. Given the time sensitivity of the recruitment process, Human Resources staff will move as quickly as possible to make a decision, and if appropriate, provide an accommodation.

A1.811. (E5): Requesting an Accommodation during Employment

Requests for reasonable accommodation do not have to be in writing and can be requested in a face-to-face conversation or using any other method of communication. A duty to provide a reasonable accommodation arises when the employer knows of the employee's disability. While the employer undoubtedly becomes aware of the disability when the employee directly informs the employer, the duty is also triggered if the employer learns of the disability from someone else or by observation. Once the employer knows of the disability, the employer must enter into the interactive process with the employee to determine an appropriate accommodation.

The District may require documentation from an appropriate medical provider which identifies:

1. The physical or mental limitations imposed by the disability or medical condition; and
2. For each limitation, the expected duration and whether it is permanent or temporary.

If the need for accommodation is temporary, the District will consider whether temporary transitional duty is appropriate. If the need for accommodation is permanent, the parties will discuss permanent accommodation.

1.12: Lactation Accommodation

The District accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for the employee's child, subject to exceptions allowed under applicable law. If possible, the break time for expressing breast milk shall run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the employee shall be unpaid pursuant to Labor Code section 1030.

The District will provide employees who request a lactation accommodation with the use of a vacant room or other private location that is located close to the employee's work area. Employees with private offices should use their offices to express breast milk.

Employees who desire a lactation accommodation should contact their supervisor or Human Resources consultant in writing to request such accommodation. The employee's

supervisor or HR must respond to the employee's accommodation request in writing indicating the approval or denial of the break request. Employees have a right to file a complaint with the labor commissioner for any violation of rights provided under Chapter 3.8 of the California Labor Code regarding lactation accommodation.

1.813-(F): The Interactive Process

When a request for accommodation is made, Human Resources and the individual requesting an accommodation will engage in a good faith interactive process, as consistent with applicable laws, rules and/or MOU, to determine what, if any accommodation shall be provided. Subject to applicable rules and MOU, employees will have a right to a representative of their choice involved during the interactive process. Employees/applicants and the District must communicate with each other about the request, the process for determining whether an accommodation will be provided, and the potential accommodations. The District encourages verbal dialogue with the individual requesting accommodation, as well as written communications. During the interactive process, the employee/applicant and the District may discuss a variety of possible accommodations. Two-way communication is essential to this process. Applicants, employees, managers, and supervisors are encouraged to contact Human Resources at any time during this process to request assistance or advice.

While each request for accommodation is unique and individual cases vary, steps to be taken in the Interactive Process may include, but are not limited to the following:

1. Obtain information from the individual and the individual's medical provider regarding the limitations caused by the disability or medical condition and the need for accommodation. If the report of the employee's/applicant's medical provider is inadequate, incomplete, or conflicts with other information obtained, the District may ask the employee/applicant to obtain further information from the medical provider or may refer the employee to a physician of the District's choice, at the District's expense.
2. In consultation with the employee/applicant, identify all possible accommodation(s) which would enable the applicant/employee to be considered for the position at issue, perform the essential functions of the position at issue, or otherwise enjoy equal benefits and privileges of employment.
3. In consultation with the employee/applicant, assess the reasonableness of each accommodation in terms of effectiveness and equal opportunity for the employee/applicant.
4. Implement the accommodation most appropriate for both the employee/applicant and the District. It should be understood that the District

does not have to provide the accommodation preferred by the employee/applicant or their medical provider. The District has the ultimate discretion to choose amongst the accommodations, so long as the chosen accommodation is reasonable and effective. If one accommodation costs more or is more burdensome than the other, the District may choose the less expensive or less burdensome accommodation, or one that is easier to provide.

Current Employees Only

If a qualified employee with a disability or medical condition cannot perform the essential functions of their current position, with or without accommodation, but may be qualified to perform the essential functions of a different position, the District will explore reassignment to a vacant position. Reassignment to another position is only made to vacant, funded positions. Efforts will be made to find a vacant position. If a suitable position does not exist within the employee's current department, Human Resources will conduct a District-wide job search and consider alternatives, transfer, and voluntary demotion. Promotions, creation of new positions, or displacement of other employees are not a required part of the reasonable accommodation process.

~~A1.814-(G)~~: Confidentiality

Human Resources shall maintain all medical information obtained in the disability accommodation process in a locked file that is stored separate from the employee's personnel file in compliance with applicable law.

The District will maintain confidential medical information, as required by the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

~~A1.815-(H)~~: Responsibilities

1. **Applicant:** Must advise Human Resources if they wish to request an accommodation during the recruitment, testing, or selection process.
2. **Employees:** An employee may initiate a request for reasonable accommodation orally or in writing to their supervisor or manager or Human Resources. The accommodation request must adequately communicate that an adjustment or change at work is needed because of a disability or medical condition, and whether the restriction is temporary or permanent, and must usually provide medical documentation to support the request.
3. **Manager/Supervisors:** Managers and Supervisors are responsible for being familiar with and understanding this policy and for consulting with Human Resources on accommodation issues and the interactive process.

~~4.~~ **4-General Manager and Human Resources:** Are responsible for the overall coordination of this policy.

~~A1.816-(I):~~ Complaint Resolution

If the employee/applicant is not satisfied with the outcome of the interactive process they have the option to make an informal complaint with the General Manager or file a formal complaint with the District's Board of Directors.

If the employee/applicant believes they have been discriminated against because of a disability, they may file a complaint as identified under section A.1 (D) of the Equal Opportunity Employment and Prohibition of Harassment and Discrimination.

~~A1.917:~~ Whistleblower Protection Policy

Purpose

All District employees operate under the requirements of numerous policies and State and Federal laws and regulations governing employee activities. The collective requirements of all of these laws, regulations, and policies create an environment of high standards for all District employees in the performance of their duties.

The purpose of this policy is to:

1. Establish an alternative process for reporting employee misconduct; and
2. Confirm the District's commitment to protecting whistleblowers from harassment or retaliation.

This policy is not intended to replace any of the existing procedures that are currently in place for reporting issues of employee misconduct or contractual grievances. All existing procedures for reporting employee misconduct and contractual grievances remain available in conjunction with the implementation of this policy.

Definitions

- Employee—any regular, temporary, or contracted employee of the District.
- Employee Misconduct—any employee action which specifically violates any employee responsibility defined in District policies, ordinances, and contractual agreements, as well as any State and Federal laws or regulations.
- Whistleblower—any employee reporting an allegation of employee misconduct.

Policy

Employees are encouraged to address allegations of employee misconduct at any level. This would typically include reporting the violation to the employee's Supervisor, Manager, or the General Manager. Employees who are not comfortable reporting employee misconduct to available Supervisors, Managers, or the General Manager may

elect to report the allegation of misconduct to the Board of Directors for appropriate referral and follow-up.

Reports may be done verbally or in writing. Reports may be anonymous, although follow-up and investigation may be limited in some situations when the reporting party is not identified.

An employee who reports an allegation of employee misconduct shall not be subject to harassment or retaliation. Any employee who retaliates against another employee who has reported an allegation of misconduct will be subject to discipline up to and including termination of employment. Employees who knowingly file a false report of employee misconduct may also be subject to discipline up to and including termination of employment.

California Whistleblowers Protection Act

The District complies with the California “Whistleblowers Protection Act”. The specific provisions of the Act are contained in Sections 1102.5 through 1106 of the California Labor Code. The Act protects employees when reporting any violations of State or Federal laws or regulations and requires the California State Attorney General to maintain a Whistleblower Hotline (800-952-5225) for accepting reported violations. A notice describing the Whistleblower Hotline is posted in workplaces throughout the District in compliance with the Act.

SECTION B2: EMPLOYMENT PRACTICES

2.1: Status of Employees

B2.1 (A1) Initial Employment Period

All regular full-time and part-time employees are on an initial employment period during the first year (12 months) in any position, or as otherwise specified in a Memorandum Of Understanding (MOU) between the District and the affected bargaining unit.

During the first six months of the initial employment period, employees will accrue paid vacation and sick leave benefits but are prohibited from using paid vacation time until six months of the initial employment period is completed.

Note: Represented employees follow MOU guidelines concerning Probationary Periods.

B2.1 (B2): Employment at Will

All unrepresented employees of the District are, during the entire course of their employment, and both during and after any initial employment period, at-will employees. This means that either the employee or the District, through the General Manager, can terminate the employment relationship at will, at any time, with or without cause and with or without advance notice. This arrangement is called “employment at-will” and no employee or representative of the District, other than the District Board, has the authority to alter this policy, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this policy. The President of the District Board or the General Manager can only enter into a written employment agreement that is approved by the Board of Directors and signed by both the President of the District Board and the specific employee. However, at-will employment does not allow for any employment actions toward an employee that may be discriminatory or otherwise compromise basic employment rights under state and federal law.

2.1 (3): Regular Full-time Employee

A full-time employee has an annual work schedule of 2080 hours, including paid time off, which is equivalent to a 40-hour workweek.

A2.1 (F4): Independent Contractors

Contracts with the District, which contain an equal opportunity employment/non-discrimination clause, shall also include language requiring those contractors to be responsible for ensuring that effective policies and procedures concerning the prevention of harassment are in place exist in their companies.

B2.1 (C5): Constructive Resignation

Any employee who is absent from work for a period of five consecutive working days without approval of the General Manager shall be considered to have resigned their employment with the District. The District will communicate its understanding of the employee's resignation in writing to the affected employee. The General Manager may reinstate an employee if, in the General Manager's judgment, the employee provides a satisfactory explanation for the unauthorized absence.

B2.1 (D6): Part-Time Appointments

The workweek and workday of an employee holding a position under part-time appointment ("part-time employee") will be specified by the General Manager and will be any period of time less than 40 hours per workweek. Part-time employees do not accrue vacation or receive paid holidays. Part-time employees will accrue sick leave per Healthy Workplaces/Healthy Families Act 2014 ~~(see section D.13.B-1)~~. Part-time employees will not be eligible for retirement programs unless qualified under PERs, health insurance, dental insurance, life insurance, and accidental death and dismemberment insurance, unless otherwise required by these plans.

B2.1 (E7): Temporary Appointments

Employees may be appointed on a temporary basis to perform work that will last a short period of time, not to exceed 6 consecutive months within one fiscal year. Temporary employees will not accrue vacation or receive paid holidays; nor will they receive any other benefits specified in this Policy, except as may be required by law. Temporary employees will accrue sick leave per state law ~~(see section D.13.B-1)~~.

B2.1 (F8): Funded Appointments

Whenever funding is made available to the District by another public agency for a particular program project, the District may use such funding to appoint employees. Funded appointments shall receive no benefits except as specified by the terms and conditions governing the particular program or project so funded, or state or federal law, and shall end upon expiration or the term of such particular program or project, or upon the termination of funding therefore, or upon termination of the employee pursuant to Section **B2.1 (B2)**, whichever occurs sooner.

B2.1 (G9): Contract Appointments

The General Manager may employ any person by written agreement for specialized duties such as Department Heads or external consultants. These contract employment agreements are subject to the terms and conditions of the particular contract agreement

and Board approval. The written agreement will specify all terms and conditions of the employment relationship, and, unless expressly incorporated by reference, the District's policies prohibiting discrimination and harassment as set forth in Section A.1 (B) which are applicable to all contract appointments, and are to be made an express term of the agreement consistent with Section A.1(F). District Counsel shall review the agreement for contract employment and is subject to the approval of the Board.

B2.2: Classification of Positions

Employees' exempt or non-exempt status is determined in compliance with federal law. Such laws describe the criteria for jobs to be classified as either non-exempt, requiring the payment of overtime, or exempt from overtime payment. The employee's eligibility or ineligibility for paid overtime is indicated in the job description/classification for the position the employee occupies under the designation of FLSA status "Exempt" or "Non-exempt." The job description is provided to the employee at initial District employment.

B2.3: Recruitment, Selection and Promotion

The General Manager will establish and implement recruitment, selection, and promotion procedures for the District. These procedures may vary depending on the position or positions to be filled and the needs of the District.

In additional support of policy section ~~B.14~~ "Nepotism" No employee will in any way participate or attempt to influence decisions about any personnel matter, which may directly affect the selection, appointment, promotion, termination, or other employment decision regarding a "close relative." For the purpose of this policy, a "close relative" is defined as husband, wife, mother, father, son, daughter, sister, brother, nephew, niece, mother or father in-law, brother or sister in-law, grandchild, grand parent or step-relatives.

B2.4: Additional Assignments, Transfers

Employees may on occasion be required to perform duties, which are not listed in their position descriptions. In addition, employees may be assigned to perform work in an office or department of the District in which they do not normally work. Compensation for temporary transfers will be provided as prescribed in the MOU, if applicable.

B2.5: Abolition of Positions and Reductions in Force

At its sole discretion, the District may decide to abolish one or more positions, or restructure or reduce its workforce. Factors, which the District may use in abolishing positions and/or selecting employees for layoff, include, but are not limited to, accomplishment of the District's objectives, budgetary constraints, operational requirements, employee work performance, and length of service.

2.6: Workweek

The regular workweek for full-time employees will consist of 40 hours per week. Workweeks and workdays may be scheduled for the convenience and efficient operation of the District without regard to calendar days or calendar weeks.

2.7: Paydays

All employees of the District generally are paid regular wages on a bi-weekly basis (every other Friday) for work performed during the bi-weekly period ending seven days prior to pay day (previous Friday). If a regular pay day falls on a holiday, employees will be paid on the preceding workday.

B2.8: Advancement of Wages

Employees, whose approved vacation or holiday absence will incorporate the pay day Friday, may request their regular paycheck prior to the authorized absence. The District Board must specifically approve all other requests for advancement of wages.

B2.9: Hours of Work

The District Office is normally open for business Monday—Friday, between the hours of 8:00 a.m. and 4:00 p.m.

Supervisors will assign individual work schedules for employees they supervise. Employees are generally required to work an 8-hour day. All employees are expected to be at their desk, work stations, or work locations, at the start of their scheduled shifts, ready to perform their work.

Non-exempt employees are required to take a mid-day meal period of at least 1/2 hour at a time as may be assigned by the supervisor. Employees are allowed 15-minute rest periods for every 4 hours of work or major portion thereof. Your supervisor may schedule your meal and rest periods.

2.10: Fair Labor Standards Act (FLSA) – Exempt and Non-Exempt

Exempt Employees:

Whether an employee is exempt (salaried) or non-exempt (hourly) is determined by the Fair Labor Standards Act (FLSA). The District Human Resources team maintains a list of those positions designated as either exempt or non-exempt. Exempt employees receive no additional compensation for any hours worked beyond their normal workweek.

Non-exempt Employee:

Is an employee who is entitled to receive overtime pay when working more than 40 hours in any single workweek, as that law extends or applies to public-sector employees, or as may be provided by the District. The District provides overtime for non-exempt employees after the employee works more than 40 hours in a workweek. Non-exempt employees shall be compensated for overtime in accordance with the FLSA and California law applying to public agencies.

B2.9.1.11(1): “9/80” Work Schedule Authorization

A regular employee whose regular shift schedule consists of forty (40) hours of work, Monday through Friday between 6:45AM and 7PM, inclusive, may, in lieu of such schedule, be authorized to work a schedule consisting of nine-days, eighty (80) hours per two-week work cycle (“9/80 schedule”) if, in the General Manager’s judgment, such schedule ~~will~~ ~~would~~ best serve the District’s interests.

B2.9.1(a11(2)). “9/80” Work Schedule Defined

The 9/80 work schedule consists of fourteen day repeating work periods, each period consisting of nine (9) work-days, eight of which consist of nine (9) hours of regularly scheduled work and one of which consists of eight (8) hours of regularly scheduled work. In the half of the fourteen (14) day work cycle in which the employee is scheduled to work the eight (8) hour day, the employee will also work four (4) nine (9) hour days. In the other half of the fourteen (14) day work period, the employee will work four (4) nine (9) hour days.

B2.9.11(b3). Calculating Overtime/Designation of FLSA Work Week

For purposes of determining overtime eligibility for an employee on the 9/80 schedule, the FLSA and contract overtime work week are designated to begin at the end of the regularly scheduled eight (8) hour day and end of the last (fourth) regularly scheduled nine (9) hour day, in the following week to ensure that the fourteen day work cycle contains eighty (80) regularly scheduled hours of work. For non-exempt employees on the 9/80 schedule, only authorized work performed in excess of the regularly scheduled work day or designated work week will be compensable at the overtime rate of one and one-half the employee’s regular rate of pay.

B2.9.11(c4). Holidays on 9/80 Work Schedule

Eligible employees on a 9/80 schedule will continue to receive ~~nineeight (98)~~ hours of holiday pay. ~~(or credit in the case of floating holidays) as though they remained on a traditional five day, eight hour per day work schedule, and must use an hour of floating holiday, vacation, or compensatory leave on holidays on scheduled nine (9) hour days. [Example: if a holiday falls on what would otherwise be a nine (9) hour workday and the employee performs no work, the employee will be paid eight (8) hours of holiday pay. However, the employee will be required to use either one (1) hour of vacation, floating holiday, or compensatory leave to cover the ninth (9th) hour.~~

B2.9.11(d5). Other Leave Days Affected by 9/80 Day Off

If the employee on a 9/80 work schedule uses authorized vacation leave, sick leave, or compensatory time off, the employee must use the number of hours which corresponds with the number of hours the employee is scheduled to work on that day, less any hours actually worked on that day. [Example: If the employee is absent due to the employee's illness for the entirety of a scheduled 9-hour work day, they will be charged nine (9) hours of sick leave (or other leave if sick leave is exhausted). If the employee is absent due to the employee's illness for the entirety of a scheduled eight (8) hour work day, the employee's sick leave account (or other leave account if sick leave is exhausted) will be charged eight (8) hours.]

B2.9.11(e6). Vacation and Sick Leave Accrual

The employee on a 9/80 schedule will continue to accrue vacation leave and sick leave as though the employee were on a five day, eight hour per day work schedule.

B2.10.12: Reporting of Absences and Illnesses

Employees must make every effort to notify their supervisor as early as possible prior to an anticipated absence or illness. Employees should telephone their Supervisor, Manager, or the General Manager, no later than the regularly scheduled start time for the employee's work shift of the day the employee needs to be absent, unless it is impossible to do so due to the emergency nature of the absence or illness. Employees must provide a reason and the probable duration of the absence.

2.13(1): General Attendance Requirements

Employees shall normally attend their work in accordance with District policies regarding hours of work and leaves. Employee attendance records shall be kept and reported via the payroll system.

2.13(2):Workweek:

The basic workweek for full time employees is 40 hours per week, in a 7-day period. The District may modify regular working hours for its employees and may require employees to work reasonable overtime and to perform standby responsibilities, as needed.

2.13(3):Work Hours:

The District's normal business hours are 8:00 a.m. to 4:30:00 p.m., Monday through Friday. Working hours are approved by the General Manager. Temporary adjustments of working hours may be made by the employee's immediate supervisor.

2.13(4):Flexible Work Schedules:

The "flextime" schedule allows flexibility in an employee's working hours within each pay period for exempt employees ~~EEs~~ and within each work week for non-exempt employees ~~EEs~~ and is subject to continued approval by the General Manager. All employees must take their authorized flex days off during the pay period (exempt) or work week (non-exempt) it is earned, with some exceptions that must be pre-approved by the General Manager. Request to change a flex day off must be put in writing via e-mail and forwarded to the employee's immediate supervisor at least 2 working days prior to the schedule changing.

2.13(5):Non-exempt Flexible Work Schedules:

If a non-exempt employee forgoes a flexible day off, it is considered overtime and must be compensated as such. Therefore, no part of a flexible workday off may be worked without express prior permission of the employee's immediate supervisor.

2.13(6):Time off for Medical/Dental Appointments:

Any employee working a flexible schedule is encouraged to make routine medical and dental appointments on the employee's flex day off. Appointments during the business day should be made, if possible, to minimize interference with office hours.

2.14: – Meal and Rest Periods

Meal Periods: Employees receive a 30-minute ~~or 60-minute~~ meal period ~~that is not compensable~~. During the meal period, the employee shall be completely relieved of duties. Employees should request in advance to perform work during the meal period. Meal periods are generally taken about half-way through a normal workday.

Rest Periods: Employees shall have a 15-minute rest period for each half of an 8-hour workday. One is usually taken during the first 4 hours worked, and one during the last four hours worked in a 8 hour workday. ~~Periodically rest periods may be voluntarily interrupted or cancelled and will not be compensated.~~—The rest periods may not be combined or used to shorten the workday or to use for a lunch period.

B2.4115: Compensation Schedule: Adjustments in Compensation

B2.41-15 (A1): Compensation Schedule

The rate of pay for each position with the District is established by resolution of the District Board. Such rate may consist of a range or rates of pay for each position, or a single rate of pay, as the District Board determines in its sole discretion.

B2.41-15 (B2): Adjustments in Compensation

The District may, in its sole discretion, grant salary increases to full-time and part-time unrepresented employees. Regular full-time and part-time unrepresented employees are not eligible for salary increases until after the satisfactory completion of their Initial employment periods. Adjustments in compensation for represented employees shall be made in accordance with the terms of the MOU between the District and the affected bargaining unit.

B2.41-15 (C3): Performance Merit Pay program

The District may grant an annual performance merit payment to any unrepresented employee or bargaining unit member, at its discretion. The District will determine, from time to time, the funds available, if any, for such merit payments and the criteria and performance levels required to qualify for such merit payments. The merit payments will be based on team performance and payments will be uniformly calculated based on the Board approved criteria.

B2.4216: Overtime; Compensatory Time Off; Administrative Leave

B2.42-16 (A1): Overtime

Non-exempt employees are paid at one and one-half times their regular rate for all hours worked in excess of their regular schedule or alternate 9/80 scheduled, as provided in the MOU, in any workday, and the first eight hours worked on the seventh consecutive day of work in a workweek. All employees will be paid at one and one-half times their regular rate for hours in excess of 80 hours in a bi-weekly pay period.

~~B2.1216(2).1~~(A): 40 hour/week Schedule Overtime

Non-exempt employees working a regular scheduled eight (8) hour day, five days a week, are paid at one and one-half times their regular rate for any hours worked over eight (8) hours in one workday and any work in excess of 40 hours in any one work week.

~~B2.12.216~~ (A3): 9/80 Schedule Overtime

Non-exempt employees on the 9/80 schedule, are paid at one and one-half times their regular rate for any hours worked in excess of nine (9) hours, when this is their regularly scheduled day, in excess of eight (8) hours, for the one eight hour day, and the first eight hours worked on the seventh consecutive day of work in a work week.

~~B2.12.316~~ (A4): Double-time

Non-exempt employees are paid at double the regular rate of pay for all hours worked on Sundays or in excess of 12 hours in any workday and for all hours worked on the employee's second regularly scheduled day off when they worked on the first regularly scheduled day off.

It is the policy of the District to discourage overtime work. All overtime work will be subject to the prior approval of an employee's Manager or General Manager, except when such work is required in an emergency to prevent loss of life, injury or damage to person or property, or to ensure the proper operation of the District's facilities. In the event of an emergency, employees must notify their Supervisor, Manager, or General Manager as soon as practicable to seek approval of overtime work.

~~B2.12-17~~(B): Call-Backs

Non-exempt employees called back to work will be entitled to overtime compensation for such call-back time (excluding time spent going to and from work) if the call-back time causes the employee more than 8 hours of work in any work day or 40 hours in any work week or 9 hours of work and 80 hours bi-weekly for employees in the alternate 9/80 schedule. Employees called back to work for emergency services will be entitled to be compensated for a minimum of two hours of work for the call-back regardless of the actual length of time the call-back services require.

Initial call-back time commences when the employee writes their arrival time on the call worksheet. If the employee receives any additional calls for emergency service during the first hour of a call-back, those calls will be considered part of the initial call-back, and no additional minimum compensated time shall be triggered. However, if the employee receives a second call for emergency service after the first hour of a call-back, that service call will be considered to be a new call-back and the minimum 2-hour compensated time

will again be triggered. ~~If another call, or calls, comes in within the first hour of the new call-back, that service call will be considered to be part of the second 2-hour minimum.~~

Service that can be deferred until the following day will be accomplished the following day during normal working hours and no overtime will be allowed. If the following day falls on a weekend or holiday, the deferred service will be considered to be a normal call-back and the 2-hour minimum will apply.

The minimum call-back compensation referenced in the above paragraphs of this subsection ~~7.3.A~~ is three (3) hours for calls received after 10 PM and before 5 AM.

At the employee's option, they may receive compensatory time off as compensation for call-back time in accordance with subsection ~~B2.12-18 (C)~~ below.

~~B2.12-18(C)~~: Compensatory Time Off for Non-Exempt Employees

Instead of receiving overtime pay, non-exempt employees may, at their option, receive compensatory time off as compensation for overtime worked. Compensatory time off will accrue at the rate of one and one-half hours off for each hour of overtime worked, subject to the two-hour minimum for call-back time ~~described in subsection B.12 (B) or three hours in subsection B.12(C)~~ provisions mentioned earlier in this manual.

The employee must agree in writing to receive compensatory time for which the compensatory time off is requested. No employee may accrue more than eighty (80) hours of compensatory time off at any point during employment. Overtime will be paid if an employee has reached the eight (80) hour maximum. An employee must obtain supervisory approval before using compensatory time off.

~~B2. 12-(D)19~~: Time Sheets

All employees are to record their hours worked and request time-off on the electronic timesheet for each pay period..

Any time off absence request must be submitted for approval, in advance and by the end of the pay period. In the event that an employee is absent from work due to illness or injury, the absence request shall be submitted as soon as possible upon return to work.

The electronic timesheet is to be approved by the employee and their Supervisor, Manager, or General Manager, by no later than the Monday following the end of the pay period.

B2. 12 (E)20 : Administrative Leave

The General Manager may grant, in the General Manager's sole discretion, up to 10 days of Administrative Leave per calendar year to Exempt Employees who are not eligible for overtime. The Administrative Leave is used to offset hours worked in addition to the employee's normal 40 hour work week.

2.21: Travel and Training

2.21(1) – Travel and Training

The District is committed to ensuring that its employees receive adequate training to perform their job duties. Training and travel are subject to management approval and any training opportunities that occur during normal work hours require approval by the General Manager.

Training Budget: Department Managers Directors are required annually to forecast employee travel costs and incorporate those costs as part of their budget process. Any travel and/or training requests are subject and dependent upon available funds in the budget.

Mileage Rate: The District applies the IRS mileage rate when compensating employees for travel done in the employee's personal vehicle.

Cost-effective Travel: District business travel shall be carried out in an efficient, cost-effective manner resulting in the best value. Teleconferencing should be considered when possible. Employees are expected to exercise good judgment and show proper regard for economy when incurring expenses in connection with the conduct of official business. Fines levied or parking and traffic violations will not be paid or reimbursed.

2.21(2) – Authorization

All travel, as defined below, will require submission and prior approval. Travel Authorizations are not required for attendance at regularly scheduled professional meetings, such as those held monthly or quarterly, local breakfast or lunch meetings, or project site meetings as approved by the supervisor. All Travel Authorizations begin at the department level and whenever possible, should be executed at least one month in advance to allow for review and approval. Employee travel requires approval according to the following guidelines:

Department Manager Director Approval: Each travel request should include to where the travel location, will be, for what purpose of the travel, and the likely costs.

Actual Travel Requests: Travel Requests should be accompanied by an official flyer or program registration: –Official flyer or program from the organization conducting the training or meeting and an agenda detailing the schedule of events must be submitted with the initial travel request. A meeting brochure/flyer should reference travel location, dates, times, and cost. Information regarding meals included with the cost of registration should be highlighted.

2.21(3) – Travel Expenses

Government or Group Transportation and Lodging Rates: It is the District’s policy to use discounted government or sponsoring group rates for transportation, whenever these are offered and available.

Sponsored Lodging Costs: When conference or training sponsors coordinate for lodging, employees shall stay at one of these facilities and the cost should not exceed the maximum group rate published. If rooms are not available at one these facilities, employees should stay at a comparable facility at a comparable cost, not to exceed the maximum group rate published by the sponsor.

Employees should use the following guidelines when selecting lodging:

- Conference rate.
- Government rate.
- Nearest affordable hotel.

Meal Guidelines: ~~for Local~~ per diem guidelines will be used. Meeting and Training Costs: ~~With itemized receipts, reasonable meal costs will be allowed.~~

~~Allowable Meal Expenses: Meal reimbursement not related to overnight travel are limited to activities outside of normal work schedule, such as business-related meetings held before or after regular working hours (including working lunches where this is the only time available) or extended overtime due to special projects or emergencies.~~

~~Unallowable Meal Expenses: Meal reimbursements are not allowed as part of routine daily work assignments unless part of the registration cost or the meal is served on-site as part of the program.~~

~~Daily Business Meals: Employees participating business meals, attending meetings, or joining in other daily business events, shall submit an itemized receipt for any such meals occurring as part of the business event.~~

2.21(4): Expense Guidelines

Transportation: Public transportation or ride-share should be used whenever possible unless there is a valid reason for using private transportation.

Determining Best Mode of Travel: In determining the appropriate mode of travel, the increased time for automobile travel should be weighed against the potential for lost work time, overtime, or increased lodging costs. Mileage reimbursement vs. cost of renting a vehicle should also be considered in choosing the best mode of transportation.

Travel Time: Travel time should not exceed one day in each direction when ~~in~~ route to and from business, conferences, or meetings and all travel will generally be the mode that is the least costly.

Carpool: When a personal vehicle is used for travel, employees should make every effort to travel together or carpool whenever possible. Reimbursement of mileage will be made only to the employee driving their personal vehicle.

Driving Routes: Employees may be reimbursed for travel when driving their personal vehicles based on the most direct route, the route with less congestion, or any other practicable reason for that route.

Mileage Reimbursement: Mileage reimbursement for use of a personal vehicle is based on the applicable Federal Internal Revenue Service Mileage Rates in existence at the time of travel for actual mileage as estimated on MapQuest or some other similar mapping and mileage software. —Mileage is typically calculated from the work location, however, if the employee is working a hybrid location that is closer to the travel destination, such as their home, then that location should serve as the start point. Expense forms are used for mileage reimbursement and must be approved/signed.

Air, Train, Personal Vehicle, or Rental Car: Allowance for air and train travel is based on actual round-trip coach fare, tourist class, or by the least costly method. Employees are expected to try to take advantage of discounts and special fares whenever available for reasonable and convenient times. Travel by personal vehicle should not exceed cost of airfare, train fare, or renting of a vehicle. Therefore, if an employee chooses to drive their personal vehicle rather than fly to their destination, mileage only up to the lowest round-trip airfare available will be reimbursed. A copy of the internet airfare, train fare, or rental car quote should be attached for comparison to the mileage estimate.

Taxi, Shuttle, Ridesharing, or Vehicle Rental: Employees are encouraged to use discretion prior to choosing a taxi, ride-share option, or car rental. Shuttle, bus, taxi, or other public transportation should be used between airport, hotel, and conference or training site whenever available. Taxi service, transportation network companies (TNCs like Uber, Lyft, etc) options, and vehicle rentals should only be used when no other convenient, less costly transportation is available or used at times when it would be faster or safer for the person travelling. Tips and gratuities associated with taxi or shuttle service should be included in the receipt.

Parking Expenses: Parking expenses associated with travel, including parking at the airport hotel, ~~and~~ conference or training site may be reimbursed with receipts being provided. If self-parking is offered, the cost of valet parking over and above what would normally be charged for self-parking, will be at the expense of the employee.

Personal Entertainment and Alcohol Consumption: No reimbursements will be made for personal entertainment, such as but not limited to extra conference tour packages, in-room or pay-per-view movies or alcohol, including alcohol consumed with meals.

Tips and Gratuities: Reasonable expenses for tips and gratuities are allowed for hotel and transportation purposes, such as for bell captains, housecleaning services, etc.

2.21(5): Post-travel Expense Report Processing and Receipts

Expense reimbursements and related receipts are due by the first of the next calendar month following the dates of travel and ~~when expenses were incurred. were occurred.~~

Receipts: Receipts must be submitted for all expenses. All receipts pertaining to travel must accompany the Expense Report for payment/reimbursement, including registration, lodging, transportation (plane, train, bus, etc.), rental car, printed MapQuest (or similar) estimate for mileage reimbursement, parking, gasoline or EV charging receipts, and miscellaneous credit card receipts, itemized meal receipts.

Missing Receipts: If receipts are not available for all costs other than meals, an employee must provide a written explanation of the circumstances as to why this is the case and reason the expense was incurred to the employee's immediate supervisor. ~~There is a form that should be completed to~~ Explain the nature of the cost and missing receipt on the expense form.;

Combining District Business with Personal Travel: If an employee takes time away from official business for personal matters, or if an employee delays returning to work after completion of business, expenses incurred during that time are not reimbursable. If the extended period occurs during regularly scheduled working hours, the employee's time will either be designated as vacation if available, or unpaid. In either case, absences should be prior approved by the supervisor.

B2.4322: Continuous Service with the District

For initial, regular, and part-time employees in all classifications, length of continuous service with the District will be used as the basis for determining eligibility for benefits such as sick leave and vacation time.

Continuous service with the District will start with the date of initial employment and will continue until one of the following occurs:

1. An employee is discharged;
2. An employee voluntarily terminates his/her employment; or,
3. An employee is laid off.

Continuity of an employee's service will not be broken by absence for the following reasons, and their length of service will accrue for the period of such absence:

1. Absence by reason of industrial disability;
2. Authorized absence without pay for less than thirty (30) days in a calendar year;
3. Absence governed by applicable state and/or federal laws;
4. Pregnancy disability leave governed by 2Cal. Code Regs. § 7291.11(c).

B2.1423: Nepotism

The District has the sole discretion to decline to hire relatives of employees where actual or potential problems may arise regarding supervision, security, safety, morale, or where potential conflicts of interest exist. "Relatives" include: spouse, registered domestic partner, mother, father, son, daughter, sister, brother, nephew, niece, mother or father in-law, brother or sister in-law, grandchild, grand parent or step-relatives.

If two employees marry or become related, and the actual or potential problems described above exist, only one of the employees will be permitted to stay with the District unless changes can be made to eliminate the problems. The decision as to which relative will remain with the District must be made by the two employees within 30 calendar days of notification by the District. [If the employees do not decide, the District can a) discharge both; b) decide who to discharge; or c) the employee to be discharged can be determined by lot.

B2.1524: District Vehicle Use, Cost Reimbursement, and EV Charging Station Policy

2.15-24 (A1): District Vehicle Use

This policy applies to employees who drive District vehicles, including to and from work.

1. ~~A.1:~~ During working hours, trips for personal purposes will be avoided. Occasionally, stopping at a store en route to a business destination, or going to a restaurant (within close proximity of your work location) for lunch is permitted. While going to or from work, occasionally stopping to buy de minimis items such as non-alcoholic beverage, medications, etc., is also permitted.
2. ~~A.2:~~ Other than the foregoing uses, District vehicles will not be used for any other personal purposes without prior written approval. This means that weekend or after-hours trips to the store (regardless of how close to home), trips back to the office to retrieve forgotten personal items, or any other non-business usage will not be permitted.

3. ~~A.3:~~ District vehicles will not be used to transport any non-district personnel unless in the course of business such as transporting consultants to a work site or tour of the facilities. Non-District personnel such as family, friends and other persons not in the course of District business shall not be transported in District vehicles for the convenience of those persons or the employee.
4. ~~A.4:~~ Employees taking District vehicles home for after hour response must be within 45 minutes of the District boundaries while on standby. Failure to respond to any calls within 45 minutes may result in loss of the vehicle use privilege, expulsion from the standby program, and/or disciplinary measures.
5. ~~A.5:~~ At their discretion, the Board may authorize a Commuter benefits program. The program could include using a District Vehicle and Public Transportation options. Section B.15 (A): District Vehicle Use; A.1, A.2, and A.3 shall be followed at all times during the commuter benefit.

2.15-24 (B2): District Vehicle Cost Reimbursement

When an employee is authorized to use their personal vehicle in the performance of District work, they will be reimbursed for the cost of said use on the basis of total miles driven and at the rate specified in the Internal Revenue Service Guidelines in effect at the time of said usage.

Use of personal vehicles will not be authorized for the performance of District work, if a suitable District vehicle is available and safely operational.

Every attempt will be made to coordinate work so that District vehicles are available and operational for the performance of said work.

Prior to any vehicle use for District business, an employee must submit to the District - proof of a current California Driver's License.

An employee must submit to the District proof of adequate insurance covering collision, personal injury, and property damage before any employee can use a personal vehicle in the performance of District work. In the event of a claim against an employee related to use of a personal vehicle to conduct District business, the employee's insurance shall be primary; the District's insurance shall be secondary.

B2.15-24 (C3): Electric Vehicle (EV) Charging Station Policy

Parking spaces with charging stations for electric vehicles (EV) are available on a first-come, ~~first-first-served~~ basies for all employees in accordance with the following Use Policy and Guidelines. These stations are not intended to be used or accessed by the public or non-WBSD staff and are only available for electric vehicles. There is currently no fee for utilizing the vehicle charging stations.

Use Policy

All employees wishing to use the WBSD charging stations to charge their personal electric vehicles must first receive approval from the Assistant Superintendent or General Manager before they can use the charging stations.

- **EV Owners Agreement** - EV owners agree ~~not~~ to hold the WBSD harmless responsible for any damage to the vehicle that may occur while it is parked at the charging station.
- **Employee Waiver** – Employee accepts responsibility for any risks associated with use of the workplace charging stations.

Employees parking in the EV charging station spaces must limit charging times to no more than 4 hours per day. In cases where the exigency of District Business related Emergency would prevent an Employee from disconnecting his or her EV, the Employee shall be required to unplug his or hers EV as soon as practical to avoid exceeding the established charging station time limit. Employees that leave their EV on a charging station for longer than 4 hours may be subject to a fee of \$10 per hour (rounded up to the next whole hour) beyond the 4 hour limit. Employees found in violation of this 4 hour charging limit on three or more occasions within a 6 month time period may have their charging privilege suspended. Only EVs that are actively charging may use a parking spot associated with a station.

By using the charging stations, the EV owner consents for their vehicle to be unplugged when the charging station indicates their vehicle is fully charged. This will better enable vehicles parked adjacent to existing charging stations the opportunity to charge. Authorized personnel may disconnect the EV at any time.

Guidelines

Employees should not count on workplace charging stations being available when deciding to purchase an EV. The purchase decision should be based on the employee's ability to charge at home and convenience of publicly available charging stations.

There are currently three charging stations. Fleet vehicles shall have priority to access any of the charging stations as needed for WBSD business operations. Employees may be asked to move their EV from the charging station if there is an immediate need to charge a fleet vehicle.

WBSD encourages EV owners who use charging stations to let other EV owners know when they are finished. Employees are encouraged to communicate with each other regarding the need and/or availability of charging stations to other staff EV owners.

Charging cords and charging station status indicators have matching identification numbers to show which cord goes with which charging station. Cords are to be neatly placed back when finished. Cords should not be left on the ground as they are safety hazards.

The Assistant Operations Superintendent and General Manager will be responsible for oversight and enforcement of the EV Charging Station Policy and program.

2.25: Driver License Pull Notice Program

The District participates in the California Department of Motor Vehicles (DMV) Pull Notice Program. Under this program the DMV sends the District driving records of all employees that drive as part of their essential work functions on an ongoing basis. The General Manager reviews the driving records of those employees who are required or expected to drive as part of their condition of employment and will take appropriate action should any of the driving records indicate any of the following: DUI, suspended license, or other serious driving offense (i.e., reckless driving, etc.).

B2.1626: Performance Evaluations

The General Manager, or their designated representative, will conduct periodic, no less than annual, written performance evaluations of employees.

Written performance evaluations will be on forms prescribed by the General Manager. Written performance evaluations will include, in addition to other information, recognition of effective performance and identification of areas needing improvement.

Each performance evaluation will be signed by the evaluator and will be discussed with the employee. Signed evaluations will be filed in an employee's personnel file.

SECTION ~~C~~3: Standards of Conduct

3.1: Electronic Communication and Data Use

~~C~~3.1 (A1) Telephones

Employees will refrain from making or receiving personal phone calls while on duty except ~~for in-emergencies~~ emergency conditions. Personal phone calls may be made or received during work breaks or during the employee's lunch period. Such calls should be kept to a minimum to avoid interfering with the work of the District. Personal long distance calls (outside the local area code) are not allowed on District's phone lines and should be made on the employee's personal phone. Only hands-free mobile devices may be used when driving, and no communications device may be used while driving to write, send, or read any text-based communication.

~~C~~3.1 (B2) Computers/Email/Internet

The purpose of this policy is to establish standards for employees' use of District computers, software and communications equipment, including electronic mail and Internet access.

1. Email Usage.

- (a) District's local area network interconnects computers within adjacent offices and floors. The District network is also linked to computers throughout the world via internet. Email may be sent and received over the District network as well as outside computer networks. Email is an important method of distributing information among employees, business contacts and the public. Employees are responsible for checking their incoming email frequently, reading its contents and responding in a timely manner. All email messages received at or sent from District computers or through the District server system are the property of the District and are not private.
- (b) Email messages may constitute "public records" and accordingly, unless exempt under the provisions of the California Public Records Act, may be subject to disclosure in response to a public records request. Emails may also be subpoenaed as evidence in litigation. The District reserves the right to access and disclose for any lawful purpose all messages sent over its computer network and email system. Messages transmitted over the District email system should be those involved in District business activities for the accomplishment of business related tasks or any communication directly related to District business, administration or practices. Incidental and occasional personal use of the email system is permitted during break, lunch periods or on personal time only; however, such messages should not interfere or conflict with assigned duties, are not considered private, and they are subject to the access and disclosure statements set forth in this policy.

- (c) Employees are responsible for the content of all text, audio or images that they place or send over the District computer network and email system. Messages with fraudulent, harassing, obscene, vulgar or sexually suggestive content are prohibited. Messages with derogatory or inflammatory remarks related to a person's membership in any protected class as defined in policy section A.1 (C), II, are prohibited. Abusive, profane or offensive language will not be used in messages. Users will not attempt to obscure the origin of any message.
2. Internet Usage. Access to the Internet may be provided for employees to research and to use available information resources in performing business related tasks. Incidental personal use of the Internet should be kept at a minimum, should only occur during break, lunch periods, or on personal time only and should not interfere or conflict with assigned duties. Because the District's electronic address must be used to gain access to the Internet, employees are assumed to be representatives of the District while they are using the Internet. Therefore, each employee who uses the Internet is responsible for protecting and enhancing the District's public image, and must use the Internet in a productive manner. As representatives of the District, employees are responsible for using the Internet in an effective, ethical, and lawful manner.
3. Unacceptable Use of the Internet. Employees shall not use District computers to access the Internet for personal entertainment or for the purpose of soliciting non-District business. Any unlawful or inappropriate use of the Internet is prohibited. While it is not possible to provide a complete list, the unlawful or inappropriate uses of the Internet include but are not limited to the following purposes:
- Harassment and discrimination
 - Offensive and defamatory conduct
 - Viewing or downloading sexual or sexually-suggestive material
 - Gambling
 - Infringement of trademark, copyrights or licensing stipulations
 - Unauthorized access to others' software or data (i.e. hacking)
 - Expression of personal opinions or views which may be construed as being those of the District
 - Solicitation of personal business
 - All of the limitations noted in the preceding section relating to the use of the District network and email system.
 - Personal Financial Gain
4. Software. To prevent computer viruses from being transmitted through the computer systems, downloading or installation of any software (i.e. computer programs) shall be coordinated with and approved by the District in advance. All software introduced to individual employee workstation computers and/or those linked to the network must be installed and used in accordance with the copyright provisions of the software owner. Employees obtaining access to copyrighted software and material must respect all copyrights and may not copy, retrieve,

modify or forward copyrighted materials, except where expressly allowed by the copyright law or with written permission from the copyright owner. Users must not knowingly disable auto patching services configured on District's computers.

5. Security. All messages created, sent, or retrieved over the Internet or District network and Email system are the property of the District and may be considered public records. Transmittal or exchange of personal and confidential information should not be conducted using District computers. Deletion of personal email or Internet files from work station computers does not delete those files from backup files which are routinely stored. Communications including text and images may be reviewed by the District management and may be disclosed to law enforcement authorities, litigants or other third parties without prior consent of the sender or receiver. Employees should also understand that personal passwords are not an assurance of confidentiality.
 - (a) Protection from data loss. Individuals with responsibility for district data and mission-critical operations must ensure that appropriate backups of software and data are maintained. Departmental administrators are responsible for assuring that staff members are trained to back up to the District network server.
 - (b) Use of Central District Storage. WBSD provides resources to electronically store and maintain District data. Storage of personal information not related to District business must be limited to incidental and minimal use, and must not interfere in any way with the storage and maintenance of District data. Employees should consult with their manager to determine if they are using District storage resources appropriately.
 - (c) Protection against degradation of operation. Users should avoid unnecessary printing, storage of unnecessary files, or unnecessary execution of programs that degrade system performance. Employee should consult with their administrator to determine appropriate definitions for unnecessary printing, storage, or program execution.
 - (d) Unauthorized Browsing. Because confidential, critical, or important district data or information, intellectual property, or research information may be located in a user's account or computer (workstation, laptop, etc.), browsing, alteration or access of email messages or stored files in another user's account or on another user's computer or removable storage device (disks, USB drives, etc.) is prohibited, even when such files are not password protected, unless specifically authorized by the user. This prohibition does not affect authorized access by a network administrator, computer support technician, or departmental manager where such access is within the scope of that individual's job duties.
6. Responsibility of Account Owners. The owner of an account on multi-user systems, a computer assigned to multiple users, or an ID on a network, is responsible for all

activity performed under the account or ID. Each person must use his/her own account (user ID) and not use, or alter an entry so as to appear to use, any other account (user ID). The password to an account must be kept confidential, must not be released to any other party or included in any documentation and must not be included in any unprotected communication software automatic login script. In the few instances where special circumstances or system requirements mandate that multiple users access the same account, extreme care must be used to protect the security of the account and its access password.

7. Violations. All employees who use District computers and information systems resources are responsible for complying with this policy. Violation of this policy may result in disciplinary action, up to and including termination of employment.

3.1 (3) Personal or Romantic Relationships

The District holds its employees to the highest ethical and professional standards. As such, this policy was created to outline the guidelines regarding employees having romantic relationships within the workplace. The goal is to protect the well-being of our employees and retain a professional working environment. District employees are encouraged to develop and maintain professional relationships in the workplace. This policy does not prevent the development of friendships or even romantic relationships between most coworkers, but it does establish boundaries with regard to those relationships and specifies as to how relationships are conducted during working hours and within the working environment. Romantic relationships are permitted so long as these relationships are not otherwise prohibited herein and do not interfere with the effective functioning of the workplace and goals of the District.

Romantic relationships are considered a personal relationship between individuals beyond friendship and otherwise intimate, that generally may involve some or all of the following: physical/ sexual contact, potentially lunch or after-hours social dates, cohabitation, and non-work related: phone calls, pictures/emails/texts and other private personal communication between individuals of an intimate nature.

1) Prohibited Personal Relationships

The following employees are prohibited from being involved in romantic relationships and working for the District based on their positions. Violations may be subject to disciplinary action up to and including termination. Progressive discipline shall not be required. Existing relationships in violation of these policies shall be required to be disclosed and the parties to be separated. The following are prohibited romantic relationships:

- a) Any supervisor-subordinate in the same supervisory chain.
- b) Any ~~Manager~~Director position and above in the District with any other District employee. Existing employees in this situation shall be grandfathered.

2) Disclosure of Consensual, Non-prohibited, Romantic Relationships.

If two District employees become romantically involved, they must immediately disclose the relationship by completing and submitting an email to the General Manager and Relationship Disclosure Form to the Human Resources Office. This is not required for existing married individuals already on file with the District. Human Resources will work with the Department Managers (s) housing the employee(s) to determine if an accommodation may be made to ensure that District operations are not impacted by the relationship. This may include consideration of transferring one or both employees to other departments. In cases where a transfer is not viable, the employees involved will either have to determine which is to resign voluntarily, or both may be terminated. Failure to disclose a personal relationship may result in disciplinary action up to and including termination for the first offense. Employees who engage in consensual, non-prohibited, romantic relationships must conduct themselves in an appropriate professional manner while on District property and during working hours. They should not engage in any inappropriate behaviors that may cause their coworkers to feel embarrassed, awkward or uncomfortable. This includes, but is not limited to, intimate contact at the workplaces such as: kissing, prolonged hugging, hand holding, massaging, and personal texting, emails and calls. Additionally, employees are prohibited from involvement in all employment actions (i.e., disciplinary, promotion, and similar actions) related to the person they are having the romantic relationship with. When a conflict or the potential for conflict arises because of a romantic relationship between employees, even if nonprohibited, the employees may be separated by reassignment, or terminated from employment.

3.1 (4) Social Media Policy

Social media is a set of Internet tools that aid in the facilitation of interaction between people online. If you have specific questions about what may be deemed to be social media, consult with the General Manager or their designee. ~~The District recognizes that occasional personal use of social media using District resources may occur during working hours. The District allows such occasional personal use as provided the usage does not interfere with the employee's work performance, take away from work time, consume supplies, slow other users, slow the servers or computer systems, or tie up printers or other shared resources, or violate any District policy, including policies against harassment, discrimination, and disclosure of confidential or trade secret information. All policies relating to monitoring usage of District property apply. The District reserves the right to adjust this policy on a case-by-case basis as it deems appropriate.~~

Employees can use their own personal devices to engage in social media during breaks and meal periods; however, all other District policies against inappropriate usage, including the District's no tolerance for discrimination, harassment or retaliation in the workplace, and protection of confidential information, apply.

Nothing in the District's social media policy is designed to interfere with, restrain or prevent employee communications regarding wages, hours or other terms and conditions of employment.

Employees have access to a variety of sensitive and confidential information by virtue of their job assignment. Employees must protect that information from disclosure to anyone, except where that disclosure is required by their jobs or by law. Writing about confidential information for non-work-related business in e-mails, on websites, on social networking sites, in chat rooms, or in blogs is expressly prohibited, as well as verbally communicating such information in person, over the phone, or in any other manner. Additionally, District logos may not be used in any of these forums.

C3.2: Discipline

Employees may be subject to discipline, up to and including termination, for offenses including, but not limited to, the following:

1. Unsatisfactory work performance
2. Habitual/excessive absence or tardiness
3. Abuse of sick leave
4. Being purposely wasteful of material, property, or working time
5. Misconduct on the job or misconduct off the job which adversely affects the District
6. Insubordination, including refusal to perform reasonable work assignments
7. Failure to abide by rules, including safety rules, of the District
8. Failure to abide by this Personnel Policy
9. Falsification or forgery of employment application or other District records, books, or documents
10. Violation of the District's policy against discrimination and harassment, provided in sections **A.1**
11. Theft, fraud, or other dishonest conduct
12. Violation of the District's policy on timecards, ~~provided in Section **B.12 (D)**~~
13. Violation of the District's policy on alcohol and drug abuse, ~~provided in Section **C.4**~~
14. Violation of the District's policy on smoking, ~~provided in Section **C.3**~~
15. Violation of the District's policy on solicitation or acceptance of gratuities, ~~provided in Section **C.7**~~
16. Violation of the District's policy on outside employment, ~~provided in Section **C.6**~~
17. Failure to report immediately to a supervisor any accidents or injuries on the job
18. Absence from work without permission from the employee's supervisor
19. Misusing, damaging, or destroying any property of the District or of any employee
20. Removing any District property or property of other employees from the District's premises without proper authorization
21. Disclosing, or otherwise misusing, the District's confidential information

22. Accepting personal remuneration from customers, agencies, or member of the public for matters involving the District
23. Driving without a license when one is required per employee job description
24. Knowingly obtaining unauthorized salary increases, or unapproved salary or overtime payments
25. Violation of State or Federal rules or regulations
26. Violation of internal accounting controls, rules or regulations
27. Improper use of building keys and access codes, including:
 - i. Divulging access codes to anyone or loan or duplicate a key to District buildings.
 - ii. Allow anyone to use their individual computer password either by telling them the password or permitting use of the computer while logged on with that password.
 - iii. Establish password-protected programs, documents or files on District computers without the approval of the District Board.

The above list is merely a guide to be used by employees to determine the types of conduct that are prohibited. It is not meant to be an exhaustive list, nor is it meant to affect or alter the existence of the District's at-will employment policy. In other words, by listing the types of conduct that will result in discipline, including possible termination, it is not to be implied that the grounds for termination are limited to those grounds specified herein, and it is not to be implied that termination must be for "cause".

§3.3: Smoking

The District recognizes the health risks of smoking and, in particular, the hazards posed to employees by second-hand smoke. Smoking is prohibited inside or near entrances to District buildings, within District vehicles, and where prohibited by local or state ordinance.

§3.4: Alcohol and Drug Abuse

Drug and alcohol use is highly detrimental to the work place and to the efficiency and productivity the District requires. The use of drugs or alcohol, or being under their influence, jeopardizes the welfare and safety of our employees and the public.

Employee compliance with the following provisions of the District's workplace drug and alcohol policy is a condition of employment. In addition, employees in positions classified as "safety-sensitive" in accordance with Department of Transportation regulations shall be subject to the District's Substance Abuse Policy.

1. The manufacture, possession, distribution, or purchase of an illegal drug or alcohol, or being under the influence of an illegal drug or alcohol, while on duty, by any employee while in a District facility, while performing District business, or while operating a vehicle owned or leased by the District, is strictly prohibited.

2. Using or being under the influence of any legally obtained drug while performing District business or while in a District facility or vehicle is prohibited to the extent that such use or influence affects job safety or efficiency.
3. "Under the influence" is defined as a detectable amount of any illegal drug or controlled substance in an employee's body system, or illegal amount of drugs or alcohol present in any employee, as determined by applicable law.
4. Employees who are under the influence of any medication, prescribed or otherwise, which may affect their work performance, are required to advise their supervisor of the potential effects of the medication.
5. Violation of this policy will result in disciplinary action, up to, and including termination.

€3.4 (A1): Alcohol and Drug Testing

In accordance with Department of Transportation Regulations, all employees in designated "safety-sensitive" positions are subject to drug and alcohol testing in accordance with the District's Substance Abuse Policy.

€3.5: Disciplinary Action Procedures

€3.5 (A1): Pre-Implementation Procedure

Before implementing a suspension, demotion, or discharge with respect to unrepresented regular full-time and part-time employees, the General Manager shall provide to such employees:

1. Written notice of the decision;
2. The effective date of the decision;
3. An opportunity to respond orally or in writing within five business days after receipt of the written communication from the District to implement the personnel action. It is the responsibility of the employee to request a meeting with the General Manager or to provide a written response to the General Manager within the ~~five-day~~five-day period.

Represented employees shall be subject to disciplinary action in accordance with the applicable MOU between the District and the affected bargaining unit.

€3.5 (B2): Hearing Procedure – Disciplinary Action Appeals

Employees may appeal disciplinary action as follows:

1. Employees who have completed their probationary period and are faced with disciplinary action which affects an employee financially such as unpaid suspension, involuntary demotion, or employment termination shall be provided with a notice of the proposed action before the termination or other discipline becomes effective. The notice will inform the employee of ~~their~~ his or her right to an informal hearing before the Board, either orally or in writing, before the discipline becomes effective. The District may place an employee on paid administrative leave pending the hearing if the District determines that such leave is necessary to protect the District or public safety. If the employee requests a hearing, the Board shall conduct a hearing to determine whether there are reasonable grounds to believe the charges are true and whether the charges support the proposed action. The decision of the Board is final.
- 4.2. Judicial review of any decision of the District is governed by California Code of Civil Procedure Section 1094.06. Pursuant to Section 1094.06 (b), a petition for Writ of Mandate seeking such review must be filed not later than the 90th day after the decision becomes final.

€3.5 (€3): Hearing Procedure – Appeal of Determination Related to Discrimination/Harassment Investigation

Any employee, regardless of tenure, who has filed a complaint of discrimination or harassment, and who is dissatisfied with the initial conclusion of the investigation and resulting determination may appeal the determination the full District Board. The full Board has the discretion to review the appeal, conduct a hearing, and take such action, as it deems appropriate. The decision of the Board is final.

€3.6: Outside Employment

No District employee will be permitted to accept employment in addition to or outside of District service if:

1. The additional or outside employment leads to a conflict, potential conflict or the appearance of a conflict of interest for said employee; or,
2. The nature of the additional or outside employment is such that it will interfere with the employee's ability to safely and competently perform job functions; or,
3. The duties to be performed in the additional or outside employment are in conflict with the duties involved in District service.

An employee who does have additional or outside employment will not be permitted to use District records, materials, equipment, facilities, or other District resources in connection with said outside employment. An employee has an obligation to notify the General Manager in writing regarding acceptance of outside employment within two business days. Employees ~~shall will~~ not attempt to solicit outside employment relating to District activities from District constituents.

3.7: Gratuities / Acceptance of Gifts

In accordance with California Government Code Section 1090, employees are prohibited from offering or accepting bribes, kickbacks, or other forms of improper payment from anyone. Employees are prohibited from accepting gifts, gratuities, paid trips, or favors of more than nominal value from any customer, vendor, supplier, or other person doing business with the District because doing so may give the appearance of influencing business decisions, transactions, or service. Gratuities that are received despite employee's best efforts to refuse the gifts shall be reported to the General Manager for return to the donor or other actions consistent with this policy, including reporting the gift on a Form 700 as required by the Fair Political Practices Commission.

Employees who violate the District policy are subject to disciplinary action, up to and including termination. Employees shall have the right to receive notice and appeal disciplinary action under ~~the~~ WBSD Personnel Policies ~~Section C.5~~ – Disciplinary Action Procedures.

~~3.8: Dress Code~~

Purpose:

The purpose of this policy is to set professional guidelines regarding dress and appearance on the job and to provide clarity and ensure fair treatment. District business requires District employees to treat rate payers and customers with respect and to promote and enhance a professional image. Our goal in dealing with business professionals, homeowners, and other government agencies is to at all times conduct ourselves in a professional manner and maintain their respect.

~~Section 1.3.8 (1) General Rule:~~

Employees' personal appearance and hygiene are important to Employees, the District, and the public. Employees are expected to maintain appropriate professional personal appearance and be clean and well-groomed. Employees should always dress in a manner befitting the job, with due consideration to the business needs of the District, other Employees, the public, and safety. All manners of dress must comply with all other safety requirements.

Section 2-3.8 (2) Clothing Requirements.

An Employee's clothing should always be in keeping with customary, professionally acceptable attire for the workplace/office and meeting with customers, clients, and the public. Hard Hats worn in the field must be issued by the District and meet safety requirements. Soft hats in the field must not interfere with safety requirements and must either be issued by the District or, if a personal hat, must display no logo, graphics, or message. Hats worn in the office must comply with professional business standards. Personnel working in the field must wear appropriate safety clothing and apparel provided by the District when on duty. Clothing that is not allowed to be worn by Employees while working includes, but is not limited to, the following:

- tattered jeans or shorts;
- shirts or other articles of clothing with language or graphics that are vulgar, sexually explicit, or may otherwise be offensive;
- attire that is revealing or provocative;
- flip-flops or any type of loose footwear;
- athletic wear including sweat suits, sweat pants, and-or yoga pants;
- see-through blouses or shirts;
- sports bras, halter tops, or similar attire;
- tank tops;
- clothing that allows bare midriffs;

3.8 (3) Jewelry/Tattoos/Piercings.

Jewelry must be kept to a minimum. ~~Tattoos and body piercings must not be visible in the office or business workplace. For field personnel interacting with the public or business professionals, tattoos must be hidden from view to the maximum extent practicable. If field conditions necessitate removal of clothing for reasonable comfort and safety, exposure of tattoos can be allowed during these events. However;~~ Tattoos with language or graphics that are vulgar, sexually explicit, or may otherwise be offensive shall not be exposed. Ear piercing consistent with professional and business workplace is allowed. Ear lobe plugs, gauges, and tunnels are ~~not~~ allowed during business hours consistent with business professional workplace standards.

Section 4-3.8 (4) Hair Style.

Hair style must be professional for an office environment and/or safe work-place.

Section 5.3.8 (5) Accommodation:

In the event that the above policy causes religious concerns or concerns based upon any other legally protected class, please contact Human Resources to discuss potential appropriate accommodation.

C3.9: Conflict of Interest

The District expects employees to conduct business according to the highest ethical standards of conduct. Unauthorized business dealings that appear to create a conflict between the interests of the District and an employee are unacceptable. The District recognizes the right of employees to engage in activities outside of their employment which are of a private nature and unrelated to our business. However, the employee must disclose in writing any possible conflicts so that the District may assess and prevent potential conflicts of interest from arising. A potential or actual conflict of interest occurs whenever an employee is in a position to influence a decision that may result in a personal gain for the employee or an immediate family member (i.e., spouse or significant other, children, parents, siblings) as a result of the District's business dealings.

Although it is not possible to specify every action that might create a conflict of interest, this policy sets forth the ones that most frequently present problems. If an employee has any question whether an action or proposed course of conduct would create a conflict of interest, they should immediately contact Human Resources or the General Manager to obtain advice on the issue. The purpose of this policy is to protect employees and the District from any conflict of interest that might arise.

Incompatible Activities

Public officials and employees should not engage in any employment, activity or enterprise for compensation which is inconsistent, incompatible, in conflict with or inimical to their duties as District employees or with the duties, functions or responsibilities of their appointing power.

SECTION D4: Benefits

D4.1: General Information

The District provides a number of insurance, vacation, sick, and holiday leave programs to encourage a healthy work environment and protect its employees, both current and retired.

All employees are encouraged to avail themselves of the vacation and holiday leave provided by the District in the year in which the leave is accrued, except during the probationary period.

D4.2: Accrued Leave Defined

For the purposes of this section, accrued leave is defined as Vacation, Holiday, and Sick leave. Neither Administrative Leave nor “Banked” Compensatory Time is accrued leave. While every effort will be made to accommodate an employee’s leave request, the District reserves the right to deny any leave request.

D4.3: Eligibility For Benefits

An employee’s eligibility for the various insurance programs offered by the District is dependent upon the employee’s employment status. Generally, all full-time, regular employees of the District are eligible for the various programs described in this section. Part-time employees may accrue sick leave based on the hours worked but do not accrue vacation or receive paid holidays. Part-time employees will not be eligible for retirement benefits, health insurance, dental insurance, life insurance and accidental death and dismemberment insurance, unless otherwise required by these plans. Full-time Temporary employees are eligible for sick time, as prescribed in the MOU or state law.

D4.4: Vacation

D4.4 (A1): General Provisions

1. All regular full-time and part-time employees are on an initial employment period during the first year (12 months) in any position, or as otherwise specified in the MOU between the District and the affected bargaining unit.
2. During the first six months of the initial employment period, full-time employees will accrue paid vacation and sick leave benefits but are prohibited from using this paid vacation time until six months of the initial employment period is completed. Employees do not accrue vacation leave while on short-term or long-term disability leave, unless otherwise required by law.

3. Employees will not accrue more than two times the number of annual vacation hours specified in Section D.4 (B) unless approved in advance by the General Manager. Any approved exception shall have a one year limit. No employee shall receive an exception to the vacation accrual more than once in a three year period. For unrepresented employees, excess accrued vacation shall be paid to the employee monthly in lieu of accrual.
4. An employee whose employment with the District terminates will be paid for any accrued vacation time at their final rate of pay.
5. Part-time employees do not accrue vacation leave.

D4.4 (B): Rates of Accrual

Full-time District employees accrue paid vacation leave at the following rates:

VACATION HOURS Accrued per Year	YEARS OF EMPLOYMENT	
	Non-Exempt Employees	Exempt Employees
80	1st through 5th	
120	6th through 10th	1st to through 5th
160	11th through 25th	6th through 15th
240	26th and above	16th and above

~~For example: If an employee's fifth year starts on January 10, 2017 the next accrual tier will begin on January 10, 2018, which is the start of the 6th year.~~

D4.5: Paid Holidays

D4.5 (A1): General Provisions

1. Full-time employees receive ~~nineeight~~ (98) hours off with pay for each of the holidays listed ~~in D.5 (B) below~~. Part-time employees do not receive paid holidays.
2. If a holiday falls on a Saturday, the preceding Friday generally will be observed as the holiday. If a holiday falls on a Sunday, the following Monday generally will be observed as a holiday.
3. If an employee is on an authorized paid leave on the date when a holiday is observed, the holiday will be paid as holiday leave and not charged against the employee's authorized paid leave.
4. Non-exempt employees who work on any of the holidays listed ~~in D.5 (B) below~~ other than Thanksgiving Day, Christmas Day, or New Year's Day will be paid their regular eight hour holiday pay, plus, one and one-half times their regular hourly rate for each hour worked.

Employees assigned to work a holiday are not eligible for Call-Back pay until the regular eight-hour shift (8:00 a.m. to 4:30 p.m.) has been completed.

5. Non-exempt employees who work on Christmas Day, Thanksgiving Day, or New Year's Day will be paid their regular eight hour holiday pay, plus, two times their regular hourly rate for each hour worked. Employees assigned to work a holiday are not eligible for Call-Back pay until the regular eight-hour shift (8:00 a.m. to 4:30 p.m.) has been completed.

D4.5 (B): Holidays

The following days will be recognized as paid holidays:

1. New Year's Day
2. Memorial Day
3. Independence Day
4. Labor Day
5. Veteran's Day
6. Thanksgiving Day
7. Day after Thanksgiving
8. Christmas Day

D4.6: Floating Holidays

1. Full-time employees receive five (5) days or 40 hours designated as floating holidays on January 1st.
2. Part-time employees do not receive floating holidays.
3. Employees may accrue up to a maximum of ten days or 80 hours accrued floating holidays. Each January 1st, employees who have accrued more than the maximum shall be paid the number of excess days/hours at their current hourly rate.

Employees must receive prior approval from their supervisor before using floating holidays. Floating holidays will be scheduled in accordance with the District's work needs.

D4.7: Educational Assistance

Regular full-time employees of the District are encouraged to pursue educational opportunities which are related to their present work, or which will prepare them for potential advancement opportunities within the District.

The District has the sole discretion in determining whether to reimburse employees for courses. The General Manager may elect to reimburse courses of study based on the following guidelines:

1. Qualified classroom education and non-classroom education (e.g., e-learning, distance learning) are reimbursable under this policy.
2. To be eligible for reimbursement of course costs, the employee must receive advance written approval for the class(s) from the General Manager. Requests for reimbursement must be submitted in writing.
3. A class may be eligible for reimbursement pursuant to this policy if the General Manager determines that the class is, related to the employee's present work assignment or that it will prepare them for future foreseeable opportunities within the District. The General Manager will determine that the class provider is an accredited or otherwise qualified provider of the educational training classes. Such classes may be taken individually and need not be directed toward a degree or certificate.
4. The District may reimburse up to the entire costs of tuition and required class materials if the employee received a grade of A or B for the class(s). Reimbursement eligibility for classes which do not grant traditional letter grades are subject to General Manager review and approval.
5. The District may reimburse for up to one-half (1/2) of the cost of tuition and required class materials if the employee received a grade of C, or pass for the class(s).
6. No reimbursement to employees who fail or receive a grade below C for the class(s).
7. The total amount of reimbursement, which will be paid to an employee, is limited to \$3,000.00 in any calendar year with General Manager pre-approval and may be subject to reduction or withdrawal at any time based on District budgetary requirements.

FLSA Exempt Employees (Management) and Non-represented staff may be eligible to exceed the \$3,000.00 limit in any calendar year if enrolled in a program of post-secondary education courses which is designed to result in obtaining an advanced degree in a work related field such as; public administration, business administration, engineering, etc., and have entered into a "Student Loan Agreement" with the District approved by the General Manager and District Board. The intent of this section is to support the District's Succession Plan.

8. Upon completion of the class(s), the employee is responsible for sending copies of the grade slip(s) and expense receipt(s) to the General Manager.
9. The employee will be notified of final approval, or the reasons for disapproval, of their request for reimbursement.

D4.8: Medical, Dental, Long Term Disability, Life and Accidental Death and Dismemberment Insurance

The District provides a variety of insurance plans, which are briefly described below, to eligible employees.

D4.8 (A1): Medical, Dental and Vision

• Medical insurance coverage is provided to eligible employees through the Public Employees' Retirement System ("PERS") pursuant to the Public Employee Medical and Hospital Care Act ("PEMHCA"). Eligibility for PERS' medical coverage begins for all eligible employees on the first of the month following date of hire. Eligible employees may select from the plans offered to District employees from time to time by PERS. Dental and vision coverage is also provided to eligible employees through a private carrier. Employee eligibility shall be determined by the insurance carriers and CalPERS under the applicable terms of the various policies and applicable rules and regulations.

• The District will contribute the **minimum CalPERS required contribution** ~~first one hundred fifty seven dollars (\$157)~~ per month toward active employee medical, dental and vision insurance coverage and shall periodically increase that amount to reflect the minimum contribution required by law. The below stated IRC section 125 employer contributions shall be reduced by the amount of, and at the same time as, any such legally required increase in minimum contribution.

The District will continue to offer an IRC Section 125 "cafeteria" plan to its eligible employees to assist eligible employees in defraying the cost of medical, dental, and vision insurance premiums. The District will pay the following monthly amounts into the eligible employee's cafeteria plan account, based on the level of the employee's medical plan enrollment, with which the employee may pay for medical, dental, and vision insurance premiums **which includes the PERS required minimum contribution:**

Enrollment Level Effective **17/1/25**

Not enrolled \$ 280

Employee Only **\$1700542**

Two Party **\$3244086**

Three or more **\$3805647**

- i. Effective July 1, 2025 the contribution toward the Cafeteria Plan will be the dollar cost of the PEHMC A Kaiser, Dental, and Vision plans corresponding to the employee's choice of Employee, Employee Plus One, or Employee Family.
- ii. For employees hired before July 1, 2025 the contribution toward the Cafeteria Plan will remain as stated above in 8.1.B. Effective July 1,

2025 the District will grandfather the ~~two bargaining unit~~ members currently on the Blue Shield medical plan and contribute toward the Cafeteria Plan the cost of the PEHMCA Blue Shield Medical Plan, Dental and Vision Plan.

iii. The Cafeteria contribution will remain the same until the cost for PEHMCA Kaiser, Dental, and Vision plans exceeds the current contributions stated above.

iv. Should an employee elect a medical plan beyond the cost of PEHMCA Kaiser, Dental, and Vision plans the employee will be required to cover the additional cost out of pocket.

—All money contributed into the employee’s cafeteria plan account and used for insurance premiums shall be treated as pre-tax dollars, subject to the requirements and limitations of applicable state and federal law. If an employee does not elect to use the entire allotment for medical, dental, and vision premiums, the employee will receive the unused portion as additional pay subject to taxes and reporting on the employee’s W-2 forms. If an employee’s premium for medical, dental, and vision insurance coverage exceeds the monthly flexible benefit plan payment, the excess will be deducted from the employee’s paycheck on ~~each the second pay period of~~ each month.

~~The District pays the minimum coverage required by law toward active employees’ medical insurance coverage, as adjusted from time to time. In addition, the District will offer an IRC Section 125 Cafeteria Plan to its eligible employees to assist in the costs of medical, dental, and vision monthly premiums based on the level of the employee’s medical plan enrollment.~~

<u>Enrollment Level</u>	<u>Effective 1/1/19</u>
Not enrolled	\$200
Employee Only	\$1100
Two Party	\$2200
Three or more	\$2600

~~The contribution amounts effective January 1, 2019 will be increased by seven percent (7.0%) on January 1 of each year until 2024, per the MOU.~~

4.8 (2) Flexible Spending Account plan:

Since January 1, 2013 the District also offers a separate Flexible Spending Account plan, to permit members to use pre-tax dollars to pay for qualified dependent care expenses

and qualified uninsured medical expenses. Limits for each type of account will be subject to applicable state and federal law.

Medical insurance coverage and plans are provided to eligible employees through the Public Employees' Retirement System ("PERS"). Medical premiums are subject to change each calendar year on January 1st and remain in effect for 1 calendar year.

Dental and Vision coverage is also provided to eligible employees. Information regarding dental and vision coverage may be obtained from Human Resources.

All monies used for actual insurance premiums shall be pre-tax dollars. If an employee does not use the entire allotment, the employee will receive the unused portion as additional pay subject to taxes and reporting on the employee's W-2 forms. If an employee's premiums for medical, dental, and vision insurance coverage exceeds their monthly amount of the Cafeteria Plan, the coverage will be withheld from the employee's paycheck.

Eligibility for medical, dental, and vision coverage begins for all eligible employees on the first of the month following date of hire. If the date of hire falls on the first of the month, dental, and vision coverage is effective on the date of hire.

D4.8 (B3): Long Term Care

Long term (nursing home and assisted living) care plans are not currently available through CalPERS. However, should CalPERS allow enrollment in the future, eligible employees may enroll with premiums paid through payroll deductions to CalPERS.

D4.8 (C4): Long Term Disability Insurance

Long-term disability insurance is available to eligible employees. Long-term disability benefits become effective on the ninety-first day of disability. The monthly benefit is an amount equal to 66-2/3% of base monthly salary not to exceed a maximum monthly benefit of \$8,000 for employees, \$11,000 for managers, subject to the terms, conditions and limitations of such particular program or insurance policy.

Long-term disability may be coordinated with any other disability benefits received by the employee. The maximum monthly benefit shall not exceed the amount the employee was earning when the disability started. The District pays the premium for the employee.

D4.8 (D5): Short Term Disability Insurance

Short-term disability insurance is available to eligible employees. The District funds the program. An employee who is unable to work due to injury or illness for more than thirty

days is eligible to receive full base salary from the thirty-first day of disability to the ninetieth day of disability.

4.8 (E6): Life and Accidental Death and Dismemberment Insurance

The District pays for premiums on life and accidental death and dismemberment policies. Full-time employees are eligible for this coverage on the first of the month following date of hire. Coverage equals 1.5 times the employee’s annual base salary, subject to a maximum of \$300,000, subject to the terms, conditions and limitations of such particular program or insurance policy.

The tables below summarize benefits schedules detailed in this policy;

Disability Leave Benefit Schedule

Leave Period	Leave Type	Who pays	Amount of Employee Benefit
1-30 days	Sick leave, Vacation, Floating Holiday	Employee paid leave bank	100% pay
31-90 days	STD	District paid	100% pay
91+ days	LTD	District paid	66.67% pay

Disability Leave—Other Benefit Continuation

Period	Health	Life	Dental	Vision	Paid time Accrual (sick leave, vacation, holidays)
1-30 days	Continued; usual cost split (Employer-employee)	Continued; District paid	Continued; usual cost split	Continued; usual cost split	Accruals continue
31-90 days	Continued; usual cost split	Continued; District paid	Continued; usual cost split	Continued; usual cost split	No accruals
91+ days	Employee paid after 2 nd month after 91 st day	Continued; premium waived	Employee paid	Employee paid	No accruals

4.9: COBRA Requirements

Federal COBRA - COBRA, which stands for the Consolidated Omnibus Budget Reconciliation Act, is a federal law that applies to employers with group health plans that cover 20 or more employees, allowing employees and their families to keep their health

benefits for at least 18 months under certain circumstances, including if the employee loses ~~their his~~-job or ~~their his~~-hours are cut. Congress passed the Consolidated Omnibus Budget Reconciliation Act in 1985, to provide temporarily extended health benefits to part-time and full-time employees with employer-sponsored health benefits who were laid off, to cover the period of time they were between jobs. The federal law amended the Employee Retirement Income Security Act, the Internal Revenue Code, and the Public Health Service Act, to provide continuation of group healthcare coverage that would otherwise be terminated.

Cal-COBRA - Cal-COBRA is a state law in California that applies to employers with group health plans that cover between two and 19 employees, allowing employees to keep their benefits for up to 36 months following a qualifying life event, such as the following:

- The employee's job ends.
- The employee dies.
- The employee's hours are cut.
- The employee enrolls in Medicare.
- You divorce or legally separate from the employee.
- You are no longer a dependent of the employee.

Cal-COBRA also applies to workers who have health plans through an employer ~~that who~~ has 20 or more employees and have used up their federal COBRA coverage. For instance, a California employee who loses ~~their job~~ or has their hours cut at work can extend ~~their his~~-healthcare coverage for up to 18 months under the federal COBRA law, and then for an additional 18 months under Cal-COBRA. If, however, the employee's federal COBRA lasted 36 months, ~~they are he is~~-not eligible to extend ~~their his~~-healthcare coverage under Cal-COBRA.

COBRA medical insurance will be offered through CalPERS to employees, and their legal dependents as required by law. Other COBRA required insurance will be offered through the District's insurance plans. In the event of termination of marriages, domestic partnership, the death of the employee, or a dependent child reaching the age limit for insurance, under the same conditions used for traditional marriages, COBRA will be offered.

D4.910: PERS Retirement Plan

The District is a participant in the California Public Employee Retirement System (CalPERS), which is the nation's largest public pension program, serving California public agencies.. CalPERS is the District's primary retirement program and is governed by California Public Employees' Retirement Law (PERL) and the California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013.

D4.910 (A1) Pension Formula

1. For employees hired before July 1, 2012, the District will continue to contract with CalPERS to provide such employees with benefits under the “2.5% at age 55” pension formula (Classic Tier I). The District may continue to apply the 2.5% at age 55 pension formula to employees hired on or after July 1, 2012 but before December 6, 2012. An employees hired on or after December 6, 2012 shall be classified as a “new employee” with the District.

For employees hired after December 6, 2012 and with a prior membership in CalPERS before January 1, 2013 and a break in service of less than six (6) months (Classic member), the employee will be in the District Tier II plan, subject to a pension formula of “2% at age 60”.

Any new employee, who does not qualify as a CalPERS Classic member, joining CalPERS for the first time after January 1, 2013 or with a break in service of over six (6) months, will be in the District PEPRA plan, in which case the pension formula of “2% at age 62” applies.

2. For purposes of the pension formulas under paragraph 1 above, final compensation will be determined as provided under Government Code §.20037 (The retirement formula is based on an average of the final 3 years of employment compensation or any consecutive 36 months during the member’s employment that the base pay, including other CalPERS reportable compensation, is the highest average; and is subject to the terms, conditions, and limitations of the CalPERS program.).
3. Effective January 1, 2013 the District implemented PEPRA, prescribing the pension benefits of certain employees. Employees subject to the PEPRA are not covered by the terms of subsection D.9 (A) 1 above. The PEPRA will continue to apply to District employees to the extent and in the manner required by law.
4. The application of the pension formula is subject to the rules and laws governing CalPERS retirement benefits, which may be subject to change.

D4.9-10 (B2): Pension Contributions

Employees covered under the Classic Tier I plan will pay the eight percent (8%) employee contribution required by the PERS pension plan. Employees covered under the Classic Tier II plan will pay the seven percent (7%) employee contribution.

Employees subject to PEPRA will pay half of normal cost as provided by PEPRA. PEPRA required contributions are currently ~~6.757.75%~~ and subject to change. These contributions are in addition to those contributions required of employees as provided by paragraph 2 immediately below. CalPERS is an Internal Revenue Code Section 414(d) plan, permitting employee contributions to be made on a tax deferred basis.

2. ~~District employees shall pay a percentage of the CalPERS employer contribution as follows: Effective July 1, 2019, 0.25%; effective July 1, 2020, 0.5%; effective July 1, 2021, 0.75%; effective July 1, 2022, 1.00%; and effective July 1, 2023 1.25%. Employee contributions will be paid either by payroll deduction or, if such deduction is prohibited by law, by a reasonably determined equivalent cost offset against the wage schedule. The District shall contribute the balance of any required additional CalPERS employer contribution.~~

The District does not participate in the Federal Social Security system, for full-time employees participating in the CalPERS pension plan. Part-time employees are subject to Social Security, unless otherwise eligible under CalPERS. All employees hired after January 1, 1987 are required to participate in the Medicare insurance system. The District makes a deduction from each employee's pay check for the Medicare contribution.

D4.4011: PERS Survivor Benefit Plan

The District contracts with CalPERS to provide Survivor Benefits to dependents of employees who die before retirement. The benefit is provided at no cost to the employee. The survivor benefit provides a monthly taxable allowance which is payable in addition to any other pre-retirement death benefit paid by CalPERS.

The number of survivors determines the monthly allowance. Additional information on this benefit may be obtained from the District Administration Offices.

D.4112: Employee Assistance Program

The Employee Assistance Program (EAP) is a benefit provided at the District's expense to all employees of the District. The program is designed to provide assessment, referral and counseling in a confidential and professional environment.

Use of the program is limited to three appointments during the period January 1 through June 30 and three appointments during the period July 1 through December 31 in each calendar year.

An Employee Assistance Counselor may recommend referral to other health care providers and will discuss with each employee the coverage for such services afforded under the employee's individual health care plan. The employee is solely responsible for

any costs incurred as the result of such referrals and should consult with their health care provider to determine the coverage available to themselves or family members.

All services provided by the Employee Assistance Program are strictly confidential and will not be disclosed to the District. Subject to the appointment limitations stated above, the EAP is available to both the employee and their eligible dependents (spouse/ registered domestic partner or dependent children.)

D4.11-12 (A1): District Referral

The General Manager may, at his sole discretion, refer an employee to the Employee Assistance Program. The employee shall be encouraged to sign a release to notify the District that the appointment was made and kept. No other information shall be disclosed to the District without the employees' written consent.

D4.1213: Deferred Compensation

Employees may participate in any deferred compensation plan offered by the District. Employees may designate the amount of pre-tax dollars to be deducted from their paychecks. The IRS establishes the maximum contribution and the amount is subject to a possible increase each year.

The District will provide matching contributions for unrepresented employees, at a one (1) to 0.75 ratio to a maximum of 3% of salary. (Example If an employee contributes 4% of their salary to a 457 Deferred Compensation plan the District will contribute 3% of salary equivalent to the employee's 457 Deferred Compensation plan. The General Manager may have a different contribution ratio based on their contract.

D.1314: Leaves of Absence

D.13-14 (A1): Absence Request

Employees must request time off using the [District's timekeeping system for A&D portal](#) any of the following types of absences:

- a. Vacation Leave
- b. Floating Holiday Leave
- c. Compensatory Time Leave
- d. Sick Leave
- e. Medical Leave
- f. Pregnancy Leave
- g. Jury/Witness Leave
- h. Bereavement Leave
- i. Leave Without Pay

j Military Leave

Scheduling of leave-vacation, floating holiday or compensatory time leave- may be done up to one year in advance. After a scheduled leave is approved, the District will make every effort to honor that request. However, should the needs of the District later require the services of the employee during the period of approved leave, the District may need to cancel or reschedule all, or a portion, of the previously approved leave. Medical and pregnancy leave requests are governed under the sections ~~D.13 (B) (2) and D.13 (B) (1)~~listed below.

Employees are to submit a leave request through the ADP portal. In the case of sick leave, the employee must indicate if the absence is for a doctor's appointment, dentist appointment, or an illness; and whether it is for the employee, or an immediate family member. Absence Requests are to be submitted to the employee's supervisor at least one week before the requested leave, except in cases of emergency or other unanticipated absences. In these instances, the request must be submitted at the earliest possible opportunity. Absence Requests for sick leave due to illness are to be submitted to the employee's supervisor during the first workday upon returning to work.

D4.13-14 (B2): Leaves of Absence

D4.13-14 (B2)(1): Sick Leave

1. Sick leave may be used only in the event of an illness, dentist or doctor appointment, or non-industrial injury of the employee, or of the employee's family member (child, parent, spouse or registered domestic partner, grandparent, grandchild, or sibling.) Up to one-half of the employee's annual sick leave accrual may be used to care for a sick or injured family member, or for a dentist or doctor appointments of the family member (per Healthy Workplaces/Healthy Families Act of 2014 – Paid Sick Leave).
2. As a condition of approval of sick leave for any employee, the District may require verification of the reason for which the sick leave is requested. After an employee has used sick leave, the District may request verification of the reason for the taken sick leave. Use or attempted use of sick leave when an employee is not entitled to use sick leave will result in disciplinary action up to and including discharge.
3. In order to apply for sick leave use, an employee shall notify the appropriate immediate supervisor prior to the beginning of the employee's work day whenever possible and in no case later than one (1) hour after the time established as the beginning of the employee's work day, unless the employer determines that the employee's duties require more restrictive reporting. Failure to do so without good reason shall result in that day of absence being treated as leave of absence without pay and may lead to disciplinary action.

4. An employee may use their accrued vacation or floating holiday leave for sick leave when their sick leave is depleted.
5. If the employee is absent on sick leave for more than one (1) day, the employee will keep the immediate supervisor informed as to the date the employee expects to return to work.

D4.13-14 (B2)(1)(i): Accrual

Full-time employees will accrue sick leave at the rate of one day (8 hours) per elapsed month of service. Employees do not accrue sick leave when they are on short-term or long-term disability leave. Employees hired before July 1, 2012 may accumulate unused sick leave without limit. Employees hired on or after July 1, 2012 may accumulate up to four hundred eighty (480) hours. If such employee's accumulated sick leave balance reaches that amount, they will no longer accrue sick leave until their balance falls below four hundred eighty (480) hours.

Effective July 1, 2012 accumulated unused sick leave is not compensable upon termination and ceases to exist at that time.

Temporary, Part-Time, or seasonal employees who work more than thirty (30) days in a year, will accrue sick leave at the rate of one hour (1 hour) per thirty (30) hours worked beginning the first date of employment. A Temporary, Part-Time, or seasonal employee's use of sick leave will be limited to 24 hours or three days during a calendar year (per Healthy Workplaces/Healthy Families Act of 2014 – Paid Sick Leave). Temporary, Part-Time, or seasonal employees will be limited to total accrued paid sick leave of no more than 48 hours or six days.

Pursuant to California Government Code Section 20965, the District will report to CalPERS the balance of any remaining accrued but unused sick leave for an employee whose effective date of retirement is within four months of separation from employment with the District for purposes of calculating the employee's years of service credit.

D4.13-14 (B2)(2): Medical Leave

Any regular or part time employee who, for medical reason, is temporarily unable to work may request in writing a medical leave of absence. The General Manager will evaluate the request based on the circumstances involved, the anticipated duration of the leave, and the needs of the District. Such period will not exceed six (6) months.

A medical leave of absence is unpaid except that an employee who is granted a medical leave of absence must utilize any accrued sick leave and thereafter, accrued vacation or holiday leave, during the period of their sick leave. The employee also may be eligible for the District's short-term and long-term disability plans, as well as any disability

retirement benefits under CalPERS. Any portion of a leave that occurs after all sick, holiday, vacation, short term and long term disability benefits have been exhausted will be without pay.

Health insurance benefits ordinarily provided by the District, and for which the employee is otherwise eligible, will be continued during the period of short term disability until the last day of the second month, following the 91st day of disability. The cost of coverage normally borne by the employee will remain the sole responsibility of the employee. The employee should make arrangements with the office to pay for the costs of such coverage before the leave begins.

Life, Accidental Death, and Dismemberment Insurance for which the employee is otherwise eligible, will be continued during the period of disability up to a maximum of Ninety [90] days. The carrier waives premiums for these benefits when the employee's disability exceeds 90 days.

Dental and vision insurance benefits ordinarily provided by the District, and for which the employee is otherwise eligible, will be continued during the period of disability until the last day of the month in which the 91st day of disability occurs.

Sick, holiday, and vacation leave will not accrue while an employee is on a disability leave in excess of thirty (30) days.

An employee who requires a leave of absence for medical reasons must make a request to the General Manager in writing explaining the need for such a leave. The employee must provide at least 30 days advance notice before the date the leave will begin if the need for the leave is foreseeable. If the employee learns of the need for a leave less than 30 days before the date the leave must begin, the employee must provide as much advance notice as practicable. The notice must specify that a need for a medical leave exists, the date such leave will begin, and the expected duration of the disability. The notice must be accompanied by a medical certification from a health care provider that verifies the existence of the medical condition, the anticipated duration of the leave, and the dates the leave is expected to begin and end. An employee who requests such a leave may be required to provide additional medical certification from time to time thereafter in order to provide updated information regarding the employee's condition. Before returning to work from a medical leave of absence, an employee must provide a written verification from the employee's health care provider that indicates that he/she is fit to return to work and articulates specific restrictions regarding employee physical capabilities.

An employee who returns to work within twelve (12) months of commencement of the leave of absence with a release to full duties will be returned to their former position, if available, provided that a written medical statement verifying ability to perform the physical requirements of the job is presented. If such position is not available, the employee will be offered an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment. Such an employee will be credited with

all service on paid leave status prior to the commencement of their disability, but not for the leave without pay.

Requests for extensions of a leave of absence will be considered if they are received by the General Manager in writing before the expiration of the approved leave, are supported by proof of continued medical need as supported by a certification by a health care provider, and request extensions that do not cause the total period of absence to exceed six months. An employee who fails to report for work immediately following the expiration of an approved extended leave may be deemed to have voluntarily resigned.

D4.13-14 (B2)(3): Modified Duty Policy

A. Purpose.

The purpose of the District's Modified Duty Policy is to encourage and motivate employees to return to work as quickly as possible while recuperating from either work-related and non-work related illnesses or injuries. Coordination between medical personnel and the District can often lead to modified duty which, if properly evaluated and monitored, may speed the employee's recovery while minimizing disruptions to the District's operations/administration that may otherwise occur when employees are absent due to injuries or illness.

B. Procedure.

1. The District will require that the injured employee's physician complete a "Modified Duty Status" form upon the initial doctor's visit and upon each subsequent follow-up visit. This form will provide the District with a guide to determine whether a modified duty assignment is appropriate.
2. It will be the responsibility of the employee to secure the completed "Modified Duty Status" form and to keep their supervisor informed as to the time and date of their next scheduled doctor's visit.
3. The District will endeavor to accommodate employees and provide work that will fit within the constraints specified by the physician. If a limitation or constraint is unclear or ambiguous, the District will err on the side of employee health and safety regarding assignment of specific duties. Employees will not work overtime while on Modified Duty.
4. Employees on modified duty status must keep all scheduled medical appointments, and must be re-evaluated as to their modified duty status at least once per month.
5. Participation in the modified duty program is conditional upon the employee's continued medical progress toward recovery and return to regular duties. In the event the employee reaches a stationary condition a medical determination

will be made as to whether the employee can return to their former position or whether alternative employment opportunities may be considered. As the modified duty program is intended as an interim measure, there will be a review of progress toward return to regular duties no later than six months after the employee enters the program.

6. If, at the 6 month review a determination is made that permanent accommodation will be required, the District will engage in an [interactive iterative](#) process with the employee regarding the feasibility of reasonable permanent accommodations. The District will make the final decision as to what, if any, reasonable accommodation will be provided.

D4.13-14 (B2)(4): Family Care and Medical Leave

D4.13-14 (B2)(4)(i) Family Medical Leave Act and California Family Rights Act

The Family Medical Leave Act (FMLA) is a federal law that provides eligible employees with unpaid protected leave for specific, qualifying family and medical reasons. The California Family Rights Act (CFRA) is a state law that provides eligible employees with unpaid protected leave for specific, qualifying family and medical reasons. Eligible full-time employees may take up to 12 workweeks (480 hours) of leave in a 12-month period. Part-time employees may take leave on a proportional basis. The District will provide an eligible employee with job and benefit protected leave time for qualifying reasons, as required by these laws. Eligible employees receive 12 workweeks (or 26 workweeks in some cases) in a 12-month period, they do not need to take leave in one continuous period of time; leave may be used continuously, intermittently, or on a reduced work schedule.

ELIGIBILITYEligibility:

To be eligible for FMLA/CFRA leave, an employee must be either a full-time or part-time employee and have 12 months or more of service with the District and have worked at least 1,250 hours in the 12-month period before the first day of leave.

An employee is eligible to take FMLA in the event of:

- The employee's own serious health condition;
- the birth of a child or the placement of a child with the employee and/or employee's registered domestic partner for adoption or foster care; leave must be taken within one year of the event; when both parents are employed by the same employer, they are limited to a combined 12 weeks of bonding leave
- The need to care for an immediate family member (spouse, parent, registered domestic partner, child or registered domestic partner's child of any age, sibling, grandparent or grandchild) with a serious health condition as certified by a health care provider.
- A "qualifying exigency" arising from the employee's spouse, son, daughter or parent who is on covered active duty (or has been notified of an impending call

- or order to active duty) in the Armed Forces
- To care for a service member when the employee is the spouse, son, daughter, parent or next of kin of a covered service member.

If the employee qualifies, the employee is entitled to up to a total of 26 workweeks for military caregiver leave.

An employee is eligible for CFRA leave in the event of:

- The employee’s own serious health condition (with the exception of pregnancy, which is covered under Pregnancy Disability Leave and does not run concurrently with CFRA)
- Bonding time after the birth of a child or the placement of a child with the employee and/or employee’s registered domestic partner for adoption or foster care; leave must be completed within one year of the event; when both parents are employed by the same employer, they each are eligible for 12 weeks of bonding leave.
- The need to care for an immediate family member (spouse, parent, registered domestic partner, child or registered domestic partner's child of any age, sibling, grandparent, grandchild, or “designated person”), with a serious health condition as certified by a health care provider.
- “Designated Person” is any individual related by blood or whose association with the employee is the equivalent of family relationship. The employee must identify the “designated person” at the time the employee requests the leave. Employees are limited to one designated person per 12-month period.
- A “qualifying exigency” arising from the employee’s spouse, qualified domestic partner, son, daughter, parent, or designated person who is on covered active duty (or has been notified of an impending call or order to active duty) in the Armed Forces
- The need to care for a spouse or parent with a serious health condition as certified by a health care provider.
- The need to care for a registered domestic partner.

When the reason for the leave is covered by both FMLA and CFRA, the leave will run concurrently. When the reason for the leave is not covered by both laws, only one will be used and eligibility for the other leave remains. For example, an employee can take 12 weeks of leave to care for a sibling under CFRA and then another 12 weeks to cover a spouse’s illness or their own illness under the FMLA for a total of 24 weeks of protected leave.

DEFINITIONSDefinitions:

“Serious health condition” means illness, injury (including on-the-job injuries), impairment, or physical or mental condition of the employee or other individual with a qualifying relationship to a child, parent spouse or registered domestic partner of the employee that involves either:

- In-patient care (i.e., an overnight stay) in a hospital, hospice, or residential health care facility; or
- Continuing treatment or supervision by a health care provider

“Health Care Provider”:

- An individual licensed as a physician or surgeon, including an osteopathic physician or surgeon, who directly treats or supervises the treatment of the Serious Health Condition; or Any other person determined by the U.S. Secretary of Labor to be capable of providing health care services under the FMLA.

“Child”:

- A biological, adopted, or foster child, a stepchild, or a legal ward or child of an employee standing in “loco parentis” (“loco parentis” means in place of a parent; instead of a parent; charged with a parent’s rights, duties, and responsibilities although there may not be a biological or legal relationship). A child must be either under 18 years of age or an adult dependent child for FMLA, but under CFRA, the definition of a “child” does not require that the child be under 18 or an adult dependent of the employee..

“Parent”:

- A biological, foster or adoptive parent, a step-parent, or a legal guardian or other person who stood in loco parentis to the employee when the employee was a child. Parent does not include a parent-in-law.

“Qualifying Exigency”:

- Family preparations resulting from a short-notice of deployment, attending military events and related activities, child care and school activities affected by the deployment, activities related to care of the military member’s parent, financial and legal arrangements affected by the deployment, counseling related to the deployment, time with service member during rest and recuperation leave, certain post-deployment activities, and additional activities related to the active duty or call to active duty agreed to by the employee and employer.

CERTIFICATIONCertification

An employee must provide 30 days advance notice to his or her manager of the need to take Family Medical Leave, FMLA, or CFRA leave when the need for leave is foreseeable. When 30 days' notice is not possible, the employee must provide notice to their manager as soon as practicable but no later than 15 days after the commencement of the leave.

The employee must provide a medical certification or military orders for all FMLA or CFRA requests. The District is not permitted to request a diagnosis. The certification must be issued by a Health Care Provider and shall include:

1. The date on which the Serious Health Condition commenced;
2. The probable duration of the condition;
3. The appropriate medical information within the knowledge of the health care provider regarding the condition, including that the employee is unable to perform the functions of their position or the employee is required to care for their spouse or family member.

Paid or Unpaid Leave

FMLA and CFRA are unpaid leaves. Employees may choose to use any earned or accrued benefit time in accordance with District guidelines.

- For the employee's own serious health condition, the employee may elect, or the District may require the employee to use any accrued vacation time or other accumulated paid leave, including any accrued sick leave. Additionally, the employee may elect to use accrued sick leave for any other reason mutually agreed to by the District.
- If the leave is to care for a qualifying family member, the District requires the employee to use any accrued vacation time or other accumulated paid leave. Employees are entitled to use up to half of their annual accrual of sick leave to care for a qualifying family member. Example: employees who accrue the full 96 hours in a year can use 48 hours for the care of a qualifying family member. This time can be used continuously or intermittently.

BENEFIT CONTINUATIONBenefit Continuation

During the period of FMLA/CFRA leave, the employee is entitled to accrual of seniority and to participate in employee benefit plans, including life, short-term or long-term disability or accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to any other leave.

During FMLA or CFRA leave, the District will maintain and provide the employer portion (e.g., Cafeteria Plan amount) towards the group health insurance coverage as enrolled for an employee as if they were working. Employees who are "not enrolled" in health insurance coverage through the District will receive the current amount as listed in the table underin the Section D.8 (A): Medical, Dental and Vision section of the manual.

REINSTATEMENTReinstatement

Employees on FMLA have the right to reinstatement to the same or comparable position upon return. There is a limited exception under FMLA for "key employees" that allows an employer to deny reinstatement to an employee who is among the highest paid 10% of the District's employees. This denial is necessary to prevent substantial and grievous economic injury to the operations of the District. The District is required to notify the

employee of the intent to deny reinstatement. However, CFRA leave does not have this “key employee” exception and the District is required to reinstate all employees after CFRA leave unless the position would have otherwise been eliminated independent of the CFRA leave (e.g., layoff, reduction in hours, or disciplinary action unrelated to CFRA leave), or where the employee fraudulently took CFRA leave when they did not otherwise qualify for the leave.

4.14 (2)(5): California Paid Family Leave

Your family means everything, and life-changing events can be overwhelming. Paid Family Leave (PFL) provides short-term wage replacement benefits program through the state of California to people who need to take time off work to bond with a new child, care for a seriously ill family member, or support a family member’s military deployment.

There are three types of PFL claims:

- Bonding: For birth mothers transitioning from pregnancy disability benefits and new mothers (without a pregnancy disability claim), fathers, and foster or adoptive parents welcoming a new child into the home.
- Care: For people who become a caregiver for a seriously ill family member.
- Military Assist: For workers taking time off to support a military-family member deploying to a foreign country.

If eligible, you may receive benefit payments for up to 8 weeks in a 12-month period. The minimum weekly benefit amount is \$50, and the maximum is \$1,681 per week. Our Paid Family Leave Calculator helps estimate your benefit amount.

PFL provides benefit payments but not job protection. Other federal laws such as Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA) may protect your job.

To qualify for PFL benefits, you must:

- Be unable to do your regular work.
- Have lost wages because you need to:
 - Bond with a new child.
 - Care for a seriously ill family member.
 - Support a family member in the US armed forces who is deploying to a foreign country.
- Be employed or actively looking for work when your family leave starts.
- Have earned at least \$300 and paid into State Disability Insurance (SDI) in the last 18 months. You will see this as “CASDI” on your paystub. Learn more about calculating benefit payment amounts.
- Submit any required documents.

If you are unsure if you are eligible to receive PFL benefits, please contact either Human Resources or the state EDD Office for more information or assistance.

4.14 (2)(6): Civil Air Patrol Leave

“Civil Air Patrol leave” means leave requested by an employee who is a volunteer member of the California Wing of the civilian auxiliary of the United States Air Force commonly known as the Civil Air Patrol and who has been duly directed and authorized by the United States Air Force, the California Emergency Management Agency, or other political subdivision of the State of California that has the authority to authorize an emergency operational mission of the California Wing of the Civil Air Patrol, to respond to an emergency operational mission, within or outside of the state, of the California Wing of the Civil Air Patrol.

- “Employee” means a person who may be permitted, required, or directed by an employer for wages or pay to engage in any employment and who has been employed by that employer for at least a 90-day period immediately preceding the commencement of leave, if otherwise eligible for leave.
- “Employee benefits” means all benefits, other than salary and wages, provided or made available to an employee by an employer and includes group life insurance, health insurance, disability insurance, and pensions, regardless of whether benefits are provided by a policy or practice of an employer.
- “Employer” means any person, partnership, corporation, association, or other business entity; or the State of California, a municipality, or other unit of local government; that employs more than 15 employees.

4.14 (2)(7): Crime Victim Leave

Assembly Bill (AB) 2992, prohibits an employer from discharging, or discriminating or retaliating against, an employee who is a victim of crime or abuse[,] for taking time off from work to obtain or attempt to obtain relief. AB 2992 expands existing law providing protected leave for employees who are victims of domestic violence, sexual assault, or stalking, to include leave for victims of other crimes or offenses “that caused physical injury or that caused mental injury and a threat of physical injury.” The legislation also provides protected leave for an employee “whose immediate family member is deceased as a direct result of a crime” and expands the types of documentation for leave eligibility that an employee may provide to verify that a crime or abuse occurred.

An employee may take protected leave if they have been a victim of a crime or public offense, wherever it may have taken place, that would constitute a misdemeanor or a felony if the crime had been committed in California by a competent adult. It **does need** not matter whether any person is arrested for, prosecuted for, or convicted of, committing the crime.

4.14 (2)(8): Domestic Violence, Sexual Assault, or Stalking Leave

Per California law the District will provide reasonable accommodations for employee safety at work. The employee must notify the District that they are a victim of domestic violence, sexual assault, or stalking, and they must request an accommodation. Such accommodations might include:

- transfer or reassignment to a different job
- changing of work schedule
- installing a lock on office door(s)
- changing the employee workstation or telephone number
- helping the employee document incidents that occur at work, or
- any other changes to the work facility, job structure, or job requirements that will help ensure the employee's safety.

Once the employee requests accommodation, the District must engage in a timely dialogue with the employee, in good faith, to come up with an effective accommodation. However, the District is not required to provide an accommodation that would create an undue hardship (significant expense or burden, given the employer's size and resources). An accommodation that puts other employees at risk is an undue hardship.

The District can ask the employee to provide proof that they are a victim of domestic violence, stalking, or sexual assault. The employee may also be asked to provide a written statement that they are requesting an accommodation for these reasons.

California gives employees the right to take time off work to handle issues relating to domestic violence, stalking, or sexual assault. The District must allow employees to take time off to seek relief, including restraining orders, temporary restraining orders, and other injunctive relief (court orders forcing someone to stop doing something) to help ensure their own or their children's safety, health, or welfare. The employee must give advance notice that they need this time off, if possible. If they can't give notice, they must provide certification to the District, within a reasonable time after returning to work, that they took time off for these reasons. This might include a court order, police report, or documentation from a health care provider.

Victims of domestic violence, stalking, or sexual assault may request to take time off for these reasons:

- to get medical treatment for injuries
- to get services from a rape crisis center or a domestic violence program or shelter
- to participate in safety planning or relocate, or
- to get psychological counseling.

4.14 (2)(9): Employee Literacy Assistance

In accordance with California Labor Code 3.9 Section 1040-1044 the District shall reasonably accommodate and assist any employee who reveals a problem of illiteracy and requests employer assistance in enrolling in an adult literacy education program, provided that this reasonable accommodation does not impose an undue hardship on the District. District assistance includes but is not limited to, providing the employee with the locations of local literacy education programs, or arranging for a literacy education provider to visit the jobsite. The District shall make reasonable efforts to safeguard the privacy of the employee as to the fact that they have a problem with illiteracy. There is no requirement for the District to provide time off with pay for an employee to enroll and participate in an adult literacy education program. An employee who reveals a problem of illiteracy and who satisfactorily performs their work shall not be subject to termination of employment because of the disclosure of illiteracy.

4.14(3): Violence in the Workplace

Acts of violence, whether threatened, gestured, or carried out will not be tolerated in the workplace. Anyone witnessing or becoming the subject of such behavior shall immediately report it to a supervisor for proper investigation. Minimizing the threat of violence is a duty of all employees.

Notification: It is the responsibility of all employees to notify a supervisor or the General Manager immediately of any violent act or a threat, or if a violent act or threat against themselves, any other employee, or a member of the public occurs in the workplace or is directly associated with their employment. Notification may be made to any of these persons as appropriate and shall be reported as soon as practicable. Retaliation or the threat of retaliation against a person who reports such an incident is unlawful and shall not be tolerated.

Possession of Inappropriate Items: Employees shall not possess the following instruments at a worksite or on District property, including parking lots, unless there is a work-related purpose and written approval has been obtained from the employee's supervisor.

- **Firearms:** Any type of firearms.
- **Explosives:** Any type of explosives or ammunition.
- **Fixed Knives:** Fixed blade knives.
- **Folding Knives:** Folding knives with blades over 3.5 inches.
- **Weapons:** Illegal weapons such as defined in Section 12020 of the California Penal Code.

Disciplinary Action: The District shall take appropriate disciplinary action, up to and including termination of employment, against an employee violating this policy as provided for in these rules.

Procedures for Imminent or Actual Violent Acts:

Employee Responsibilities: An employee who is in immediate apparent danger of a violent act, or another employee who witnesses a violent act or the threat of a violent act shall, whenever possible:

- **Safe Location:** Place yourself in a safe location.
- **Emergency Services:** Call 911 and request the immediate response of a police officer. Be prepared to inform the dispatcher of the circumstances and exact location of where an officer is needed.
- **Contact Supervisor:** Inform your supervisor of the circumstances.
- **Media:** Refer media inquiries to the general manager.
- **Cooperate:** Cooperate fully in any administrative or criminal investigation conducted within this policy and the laws.

Supervisor Responsibilities:

- **Safe Location:** Place yourself in a safe location.
- **Ensure Safety:** A supervisor who is informed of a violent act or the threat of a violent act shall whenever possible ensure the immediate safety of employees and the worksite by calling 911, and notifying the general manager.
 - **Involve Individuals:** If feasible, the supervisor shall have the involved individuals wait in separate rooms or locations until the police take control or remove them from the premises.

Procedures – Preventing Future Violence:

Reasonable Belief: Employees who have reason to believe they, or another employee, may be victimized by a violent act sometime in the future, at the workplace, or as a direct result of their employment, shall inform their supervisor immediately so appropriate action may be taken.

Restraining Orders: Employees who have signed and filed a restraining order, temporary or permanent, against an individual due to a potential act of violence, who would be in violation of the order by coming near them at work, shall immediately supply a copy of the signed order to their supervisor and general manager. A copy will be placed in the employee’s personnel file.

Post-incident Review:

Policy Evaluation: The general manager, ~~or a department head, and the~~ supervisor may conduct a post-incident review and use the review to evaluate this policy and procedure.

Support Systems: The District may determine and oversee any post-incident support systems may be needed.

D4.13-15 (B4)(5): Workers' Compensation Leave

D4.13-14 (B)(54)(i): Eligibility

An employee who in the performance of their District job duties incurs a job related injury or illness that qualifies the employee for Workers' Compensation temporary disability benefits (i.e. a "compensable claim"), will be placed on Workers' Compensation leave. FMLA and CFRA entitlements will run simultaneously with such leave. An employee who is injured or suffers an illness on the job must report the injury or illness immediately to their supervisor. If another employee learns of the injury or illness and that the injured or ill employee is unable to report the condition, the other employee shall immediately report the illness or injury to their supervisor.

D4.13-14 (B2)(5)(ii): Certification

The method and requirements for verification of the basis for the Workers' Compensation leave shall be as allowed or required pursuant to the State of California's Workers' Compensation laws. Medical certification that the employee is released and able to return to work and perform the essential tasks of their regular position without limitation or with limitations that the District can reasonably accommodate pursuant to the District's Modified Duty Policy (D.13(B)(3)) is required before the employee will be permitted to return.

D4.13-14 (B2)(5)(iii): Duration

The employee will be retained on work-related medical leave status until one of the following circumstances occurs:

1. The employee is released to work with no restrictions;
2. The employee is released to work with some restrictions, and work is offered by the District, which is consistent with those restrictions;
3. Medical evidence establishes that the employee is permanently unable to return to usual duties; or
4. The employee informs the District of the intent not to return to work (either by directly communicating this intent to the District or by actions inconsistent with intent to return, such as moving out of the area or accepting other employment).

An employee returning to work must provide the District with reasonable advance notice of release to return. The employee must also provide a health care provider's statement indicating fitness to perform the former duties. An employee returning to work will be

returned to the former position, if available. If such position is not available, the employee will be offered another position for which the employee is qualified, if one is available.

~~D4.13-14~~ (B2)(5)(iv): Benefits

Employees sustaining a job-related injury or illness may be entitled to a combination of benefits from any accumulated paid leave, the District's workers' compensation carrier, and the District's short-term and long-term disability plans. These benefits, if any, will be paid in accordance with the provisions of the benefit's respective plans. In no event will the benefits received by the employee exceed their regular rate of pay as of the date of the job-related injury or illness.

Benefits such as vacation and sick leave will not accrue while on a workers' compensation leave. Medical insurance premiums while on leave will be treated in the same manner as with other medical leaves of absence.

~~D4.13-14~~ (B2)(5)(v): Use of Accrued Leave

Vacation, holiday, and sick leave benefits, which the employee uses during the leave, will be coordinated with workers' compensation benefits; such that the total amount received by the employee will not exceed their regular wages.

~~D4.13-14~~ (B2)(6): Bereavement Leave

The District offers five (5) days of leave for the death of an employee's immediate family member (child, step-child, grandchild, parent, parent in-law, grandparent, sibling, spouse, or domestic partner). This leave does not need to be taken consecutively, but it must be used within three (3) months of the date of death. The District may require documentation of the death of a family member within 30 days of the first day of leave. Three (3) days of leave will be paid, and the remaining two (2) days are either unpaid or the employee may utilize any available annual or sick leave -to cover the absence.

~~D4.13-14~~ (B2)(7): Jury and Witness Duty

An employee summoned for jury or witness duty must immediately notify the General Manager, and provide a copy of the documentation verifying the duty. While serving on a jury or as a witness, the employee will be given a paid leave of absence for the duration of the duty. The District will continue paying for benefits and vacation and sick leave will continue to accrue. The employee must return to work each day upon dismissal from duty to complete their remaining normal workday, if feasible.

D4.134 (B2)(8): Military Leave

The rights of an employee who is a member of the U.S. Armed Forces called to perform required military duty, including but not limited to compensation, benefits, seniority, and rights of return, shall be governed by applicable state and federal law. The District will pay the employee's salary for up to 30 days while on Military Leave.

4.14 (3): Military Family Leave

In accordance with the Family and Medical Leave Act (FMLA), eligible employees may use their 12 weeks of FMLA leave for any "qualifying exigency" arising out of a family member's active military duty. Eligible employees are also permitted to take up to 26 weeks of leave in a single 12-month period to care for a family member who sustains a serious illness or injury while on active military duty.

4.14 (4): Military Spouse Leave

In accordance with California Military & Veterans Code, eligible spouses, and domestic partners of active members of the military are entitled to up to 10 days of unpaid leave when their spouse or domestic partner, who is in active military service, is on leave.

4.14 (5): Organ and Bone Marrow Donor Leave

In accordance with California law, the District must provide employees who choose to donate an organ or bone marrow with leave:

- Organ donors must be provided a paid leave of absence of up to 30 business days in any one-year period, and an additional unpaid leave of absence, up to 30 business days of unpaid leave in any one-year period.
- Bone marrow donors must be provided a paid leave of absence up to five business days in any one-year period, calculated from the date the employee's leave begins.

4.14 (6): School Leave

Employees are allowed to take up to 40 hours off per year for school activities for children in kindergarten through 12th grade. The employee must give reasonable notice to their supervisor of the planned school leave.

Child Related Activities include finding, enrolling, or reenrolling a child in school or with a licensed childcare provider or to address a childcare provider or school emergency, including a request that the child be picked up from school/childcare, behavioral/discipline problems, closure or unexpected unavailability of the school (excluding planned holidays), or a natural disaster.

- Eligible Employees. Only employees who are a parent, guardian, stepparent, foster parent, or grandparent of, or a person who stands in loco parentis to, a child are eligible.
- Prior Notice Required. Eligible employees desiring to take school visit leave must provide written notice to the executive director or designee reasonably in advance of the leave. Failure to provide written notice in a reasonable time prior to the leave may result in denial of the leave request.
- Other Leave Runs Concurrently with School Visit Leave. An employee must use vacation, administrative leave, personal leave, or compensating time concurrently with school visit leave.
- Documentation of Participation. The District may require the employee taking school visit leave to provide written documentation from the school or licensed daycare facility evidencing the employee's participation.

4.14 (7): Reproductive Loss Leave

Per SB 848, employees are entitled to up to five days of leave for a reproductive loss event, such as a miscarriage, failed surrogacy, stillbirth, unsuccessful assisted reproduction (artificial insemination or embryo transfer), or a failed adoption. This law does not require that leave be paid. The law does provide that, if an employee experiences more than one reproductive loss event within a 12-month period, the employer is not obligated to grant a total amount of reproductive loss leave time more than 20 days within a 12-month period.

4.14 (8): Sick Leave and Kin Care Leave

Sick Leave as Kin Care may be used for the employee's children, parents, spouse, registered domestic partner, grandparent, grandchild, sibling, designated person, or other legal dependents unless otherwise provided for in these Policies and Procedures or required by law. In cases of illness of a family member, employees are entitled to use not less than up to one-half of the employee's annual sick leave entitlement to attend to the illness of a family member, in accordance with Labor Code section 233. Additional leave usage for special circumstances may be granted on a case-by-case basis in the discretion of the general manager.

4.14 (9): Time off to Vote

If an employee does not have sufficient time outside of working hours to vote at a statewide election, employees can be given as much time as they need to vote, but only a maximum of two hours is paid. The time off for voting shall be only at the beginning or end of a regular working shift, whichever allows the freest time for voting and the least time off from work. In no event is the employee eligible to take off more time than is necessary to vote. The employee shall give the supervisor reasonable notice that time off for voting is desired. Absentee voting is encouraged, if possible.

4.14 (10): Volunteer Civil Service Leave

In accordance with California law, the District shall allow volunteer firefighters and other emergency personnel to take time off for certain purposes. This leave is not required to be paid time off. An employee may use any accrued vacation or personal days, or otherwise the leave will be unpaid.

4.14 (11): Volunteer Civil Service Training Leave

No employee shall be disciplined for taking time off to perform emergency duty as a volunteer firefighter, peace officer, or emergency rescue personnel. Employees also are eligible for unpaid leave for required training. An employee may use any accrued vacation or personal days, or otherwise the leave will be unpaid.

D4.4314 (C12): Miscellaneous Leaves

Employees may occasionally need time off to address certain matters that are regulated by law. The District will comply with its legal obligations to provide employees time off, where necessary, to perform military duty or fulfill other commitments. Time off that is provided under this policy will ordinarily be unpaid except where the law requires that the time be paid.

D4.4314 (D13): Pandemic Related Policies

In the interest of protecting the health and safety of the District's employees, the District will comply with applicable Center for Disease Control (CDC), CalOSHA, California Department of Public Health (CDPH), and other local, state, and federal regulatory agency protocols, recommendations and/or requirements, and the District will take every precaution to reduce the risk of exposure to a virus, such as COVID-19. Guidelines, protocols and policies change rapidly as new information emerges on how to stop the spread of this virus, and other potential new health and safety risks.

The District shall thus adhere to its Pandemic Prevention Program, which contains the most up-to-date information and policies, including protocols such as face covering, social distancing, hygiene, testing requirements.

If an employee is required to stay home for a Pandemic related illness and/or exposure, and the employee is unable to perform their work at home, the employee may be granted paid administrative leave, at the discretion of the General Manager, for up to 10 days and 1 occurrence of possible exposure. The above leave may apply until the pandemic ceases to exist.

Employees may be eligible for additional paid or unpaid sick leave, or other benefits as consistent with applicable state or federal law.

The District reserves its rights to implement and modify workplace protocols consistent with state and/or federal law in the interest of the health, safety and welfare of its employees and on the operational needs of the District.

SECTION ~~E~~5: Amendments

These Personnel Policies may be amended at any time by the District Board, with or without advance notice to employees, unless subject to any obligation to meet and confer with any recognized bargaining unit. Employees will be provided a copy of any amendments.

For employees whose terms and conditions of employment are covered by a Memorandum of Understanding, these Personnel Policies are not intended to supersede or override any provision set forth by the Memorandum of Understanding. In the event of any conflict or inconsistency between the provisions of this Personnel Policy and the provisions of an applicable Memorandum of Understanding, the Memorandum of Understanding shall apply and in accordance with applicable law.

ATTACHMENT A: Confirmation and Receipt of Policies and Procedures

Date - _____

I, _____, understand the requirements and expectations outlined by the Policies and Procedures Manual at West Bay Sanitary District.

I, _____, acknowledge I have been provided with the link and informed where to find and reference an electronic version of the manual. Further, I agree to abide by the guidelines outlined within as a condition of my employment with the District.

I understand that should I have questions regarding the District's policies, I will consult with my immediate supervisor or Human Resources as appropriate.

*Note to employees: Please read the policy manual carefully to ensure that you understand the policy before signing this document.

Employee Signature: _____

Employee Printed Name: _____

Date: _____

Acknowledgment received by: _____,
_____ (Supervisor's Signature Name) (Title)

WEST BAY
SANITARY DISTRICT



PERSONNEL POLICIES

RESOLUTION (2025)

Adopted by the District Board, October 29, 2025

West Bay Sanitary District Personnel Policies

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General Manager Overview

This Policies and Procedures Manual is intended to explain the terms and conditions of employment of all full-time and part-time employees, and it summarizes the policies and practices in effect at the time of publication. However, District policies and procedures are the guiding documents, and applicable state and federal laws may preempt or supersede any District policies. Additionally, some District staff are represented by a labor union pursuant to a related collective bargaining agreement (MOU) that serves as a guiding document for the provisions and matters addressed therein. The General Manager or Department Managers will be happy to answer any questions you may have.

As an employee, you should become familiar with the provisions of this manual as well as our corporate culture, mission, and core values. As an employee of the District, you are an important member of a team effort.

Sergio Ramirez
General Manager

Mission Statement

The West Bay Sanitary District is dedicated to protecting the public health and the environment by providing cost effective sanitary sewer service.

We are committed to providing our customers with wastewater disposal services utilizing the highest technical, environmental, and safety standards available; to providing the very best customer service; to ensuring the fiscal viability of our District by applying sound business principles and to ensuring the optimum operation of our infrastructure by employing professional maintenance and replacement practices.

Values

West Bay Sanitary District is an organization that exists to serve and benefit the community. We deliver unsurpassed wastewater services that enhance the quality of life for our customers. As employees of the District, we recognize the leadership role we play in the community, and we hold ourselves accountable to those we serve. We value the partnership that exists between the organization and community and strive to foster and maintain that relationship. As such, we are committed to the tenets of the Organizational Compass:

Community Service that is responsive to and meets the needs of the public by:

- *Being dedicated to the community we serve*
- *Understanding our community*
- *Anticipating and adapting to the changing needs of our customers*

An Ethical Organization that interacts with the public and each other in an honest and professional manner by:

- Treating people with respect and dignity
- Taking responsibility for our decisions, statements and actions to the organization and community
- Dealing with differences and conflicts in a professional, respectful and authentic fashion

One Organization that fosters positive relationships and teamwork by:

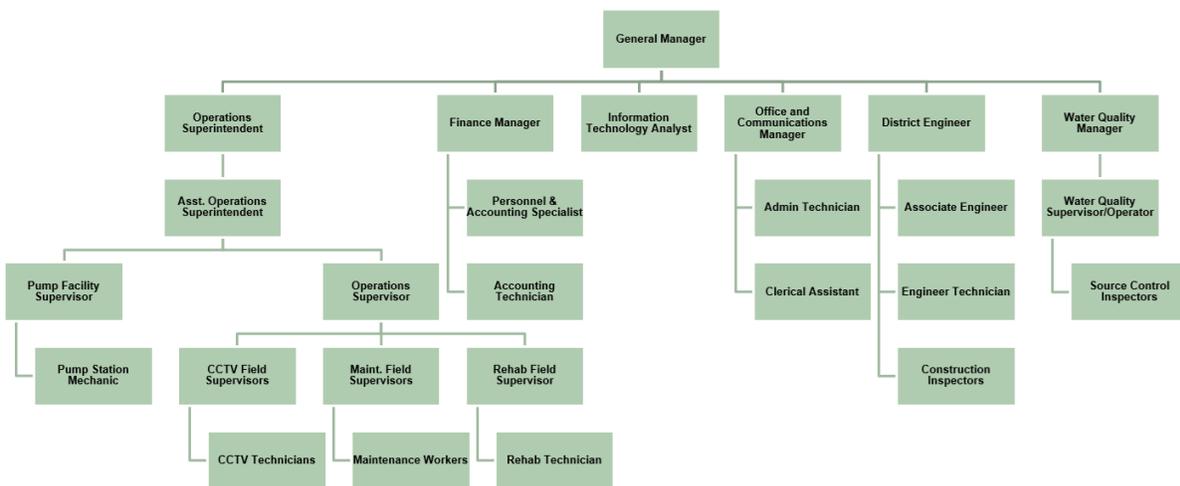
- Being part of the solution
- Creating and maintaining constructive relationships while respecting individual contributions
- Focusing on the issues and needs of the organization and our customers
- Encouraging behavior that builds confidence and self-esteem
- Emphasizing self-initiative, constant improvement and employee involvement

Positive Leadership that is nurturing and forward-thinking by:

- Recognizing the leadership role all employees play in the community
- Encouraging innovation and creativity
- Leading by example
- Being supportive, humanistic and compassionate.



Organization Chart



SECTION 1: GENERAL POLICIES

1.1: Equal Employment Opportunity and Prohibition of Harassment and Discrimination Policy

1.1 (1): Purpose

The purpose of this policy is to confirm that the West Bay Sanitary District (the “District”) is an equal opportunity employer and is committed to maintaining a work environment free from unlawful discrimination, harassment, retaliation, and disrespectful or other unprofessional conduct for all its current and prospective employees, as well as, persons providing services pursuant to a contract. “Persons providing services pursuant to a contract” means a person who meets the following criteria: (1) the person has the right to control performance of the contract for services and discretion as to the manner of performance; (2) the person is customarily engaged in an independently established business; and (3) the person has control over the time and place the work is performed, supplies the tools and instruments used in the work, and performs work that requires a particular skill not ordinarily used in the course of the employer’s work.

This Policy:

- Confirms the District’s commitment to Equal Employment Opportunity;
- Confirms the District’s commitment to prohibit and prevent discrimination, harassment, retaliation, and disrespectful or other unprofessional conduct in the workplace; and
- Provides a complaint and investigation procedure to resolve complaints of alleged discrimination or harassment in violation of the law or this Policy.

1.1 (2): Equal Employment Opportunity

It is the policy of the District to provide all current and prospective employees, as well as, persons providing services pursuant to a contract, with equal opportunity in employment without discrimination on the basis of: sex (including pregnancy, childbirth, breastfeeding or related medical conditions), sex stereotype, race (including traits historically associated with race, including but not limited to, hair texture and protective hairstyles), religion (including religious dress and grooming practices), color, gender (including gender identity, gender expression, and transgender), national origin (including language use ancestry, physical or mental disability, medical condition, genetic information, marital status, registered domestic partner status, age, sexual orientation, military and veteran status or any other basis protected by law. This non-discrimination policy pertains to all aspects of employment with the District or the application for employment with the District, including, but not limited to, recruitment, selection, placement, assignment, training, transfer, promotion, evaluation, discipline, termination, compensation, and benefits. This

policy also applies at all District locations, work sites, District-sponsored social or other events as well as, activities at which the employee represents the District.

1.1 (3) 1: Harassment Prevention

The District's policy prohibiting harassment applies to all persons involved in the operation of the District. The District prohibits harassment, disrespectful or unprofessional conduct by any employee of the District, including agency officials, supervisors, managers, and other District staff. The District's harassment prevention policy also applies to vendors, suppliers, customers, independent contractors, interns (paid or unpaid), volunteers, persons providing services pursuant to a contract, and other persons with whom one may come into contact while working.

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts, or messages;
- Visual displays such as derogatory and/or sexually oriented posters, photography, cartoons, drawings, or gestures;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
- Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
- Retaliation for reporting or threatening to report harassment; and
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law or by District policy.

Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of his/her gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.

Prohibited harassment is not just sexual harassment but harassment based on any protected category.

In addition to discriminatory harassment based on a Protected Basis, the District prohibits acts of abusive conduct and bullying a safe and civil environment is necessary for employees to achieve the high standards we expect. Demonstration of appropriate behavior, treating others with civility and respect, and refusing to tolerate harassment and bullying are expected of all employees.

1.1 (3) 2: Abusive Conduct

Under the California Fair Employment and Housing Act (California Government Code 12950.1(h)(2), abusive conduct is defined as “conduct of an employer or employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer’s legitimate business interests. Abusive conduct may include repeated infliction of verbal abuse, such as the use of derogatory remarks, insults, and epithets, verbal, or physical conduct that a reasonable person would find threatening, intimidating, humiliating, or the gratuitous sabotage or undermining of a person’s work performance. A single act shall not constitute abusive conduct, unless especially severe and egregious.”

1.1 (3) 3: Bullying

Bullying is repeated, health harming mistreatment of another employee. Examples of prohibited bullying include but are not limited to screaming; swearing; name calling; stealing; giving dangerous work assignments against established safety guidelines; using threatening, intimidating, or cruel behaviors; deliberately humiliating a person; denying advancement; and stealing work credit.

Generally, bullying involves:

- Written, verbal, graphic, or physical acts (including electronically transmitted content, such as using the Internet, a cell phone, a personal digital assistant (PDA), or a wireless handheld device);
- Behavior that substantially interferes with work, opportunities, and benefits of one or more employees, sometimes through actual sabotaging of work;
- Behavior that adversely affects an employee’s ability to function at work by placing the employee in reasonable fear of physical harm or by causing emotional distress.

Because bystander support can encourage harassment, abusive conduct, and bullying, the District also prohibits both active and passive support for these acts. Employees should either walk away from these acts when witnessed or attempt to stop them. In either case, employees should report incidents to a manager or supervisor, or to Human Resources. Those who engage in harassment, abusive conduct, bullying, or retaliation for complaints about harassment will be subject to appropriate discipline up to and including termination of employment.

1.1 (4): Complaint Procedure

Complaints or reports of harassment or discrimination should be directed to the employee’s immediate supervisor, any supervisor or manager within or outside of the employee’s department, Human Resources, or the General Manager as soon as possible after the incident-giving rise to the complaint. If the complaint involves the employee’s General Manager, the complaint may be directed to the President of the District Board. Complaints may be presented orally or in writing. It is recommended

that complaints be submitted in writing and be signed by the complainant, as anonymous written complaints may prevent the District from a full and thorough investigation. Complainants should be prepared to provide all known details of the incident or incidents, names of individuals involved, and names of any witnesses. Grievance Procedures will be followed according to the applicable Memorandum of Understanding (MOU) with the union represented group.

The District encourages all individuals to report any incidents of harassment, discrimination, retaliation, or other prohibited conduct forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

Supervisors must refer all complaints involving harassment, discrimination, retaliation, or other prohibited conduct to Human Resources so the District can address the complaint.

When the District receives allegations of misconduct, it will promptly investigate the facts and circumstances of the complaint. The District may, as appropriate, assign a qualified and impartial investigator to undertake a fair, timely, thorough, and objective investigation of the allegations in accordance with all legal requirements. The District will reach reasonable conclusions based on the evidence collected.

The District will maintain confidentiality to the extent possible; however, the District cannot guarantee complete confidentiality. The District's duty to investigate and take corrective action may require the disclosure of information to individuals with a need to know. All employees are required to cooperate fully with any investigation. This includes, but is not limited to, maintaining an appropriate level of discretion regarding the investigation and disclosing any and all information that may be pertinent to the investigation. Employees represented by a bargaining unit shall have the right to request that their union representative be present during an investigation, in accordance with the Memorandum of Understanding and/or other applicable rules.

Complaints will be:

- Responded to in a timely manner;
- Kept confidential to the extent possible;
- Investigated impartially by qualified personnel in a timely manner; the right to have a representative present during the investigative interview will be provided to the accused employee(s), as disciplinary action could result from the investigation;
- Documented in a report and tracked for reasonable progress;
- Given appropriate options for remedial action and resolution; and
- Closed in a timely manner and have findings/conclusions timely communicated to the Parties involved.

At the conclusion of the investigation, the investigator shall report his/her findings in writing to Human Resources and the General Manager. The General Manager will

make the final determination regarding the complaint (unless the complaint involves the General Manager), and what corrective action, including discipline, if any, is appropriate. The complainant and alleged perpetrator and/or harasser will be notified of the District's determination, and depending on the circumstances and interests involved, the results of the investigation.

If the District determines that harassment, discrimination, retaliation, or other prohibited conduct has occurred, appropriate and effective corrective action will be taken in accordance with the circumstances involved. The District also will take appropriate action to deter future misconduct.

Any employee determined by the District to be responsible for harassment, discrimination, retaliation, or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. Employees should also know that if an employee engages in unlawful harassment, said employee can be held personally liable for the misconduct.

Applicants or employees may also file a complaint with a government agency such as the following:

Dept of Fair Employment & Housing
39141 Civic Center Dr. Suite 250
Fremont, California 94538
www.dfeh.ca.gov
1-800-884-1684
Email: contact.center@dfeh.ca.gov

EEO Commission
450 Golden Gate Ave, 5 West
PO Box 36025
San Francisco, California 94102-3661
1-800-669-4000
web: <https://publicportal.eeoc.gov>

1.1 (5): Appeal of Determination

Any employee who files a complaint of discrimination, or harassment, retaliation, and disrespectful or other unprofessional conduct, or is charged with acting in violation of these policies may appeal the determination to the District Board. Such appeal shall be conducted in accordance with Section C – Standards of Conduct, subsection C.5 (C) Hearing Procedure - Appeal of Determination Related to Discrimination/Harassment.

1.2: Injury Prevention Program

It is the District's goal to have a safe and healthful workplace. To that purpose we have implemented the Injury & Illness Prevention Program (IIPP) that is outlined in a separate document. A copy of the District's Injury & Illness Prevention Program is kept by the District's Safety Coordinator and is available for inspection and/or copying by District employees during normal business hours.

The District will do everything within its control to assure a safe environment, and will comply with federal, state and local safety regulations. Employees are expected to learn and obey safety rules, follow established safe work practices, and to exercise caution in all their work activities. Employees under the influence of any medication, prescribed or otherwise, which may affect their ability to work safely, shall not report for work. Failure to comply with these safety rules will result in disciplinary action up to and including discharge.

All employees are expected to immediately report any unsafe conditions to their immediate supervisor or the General Manager. Working together, we can succeed in having a safe and healthy workplace from which we all will benefit.

1.3 – Workplace Safety

The District is committed to providing a safe and healthful work environment and maintains an employee safety program meeting the requirements of state law. The following expectations are set forth for employee, supervisor, and manager behavior necessary to maintain workplace safety and to train employees in appropriate conduct and responses to medical and other workplace emergencies in compliance with related federal, state, or other local regulations.

1.3 (1) - Management Responsibilities

Management shall be expected to take steps within its control to maintain a safe work environment and to comply with federal and state safety regulations.

1.3 (2) - Employee Responsibilities

Employees shall be expected to learn and obey safety rules, follow established safe work practices, and exercise caution in all their work activities. Employees are also expected to report any unsafe conditions to their immediate supervisor. Employees at all levels who are responsible for correcting unsafe conditions are required to do so. Safety rules are a basic part of the Injury and Illness Prevention Program, and employees shall be required to know and follow the safety rules, and management shall enforce them.

1.3 (3) – Reporting Injuries

Work-related injuries should be immediately reported to the employee’s supervisor. The supervisor should then immediately send the report to General Manager, HR and fill out all appropriate forms.

1.4: Heat Illness

1.4.(1) – Summary

Any individual, regardless of age, sex, or health status, can develop a heat-related illness if engaged in intense physical activity or exposed to environmental heat. If heat exposure exceeds the physiologic capacity of the body to cool itself, core body temperature may rise, and a range of heat related symptoms and conditions can develop – from relatively minor treatable heat cramps to severe life threatening heat stroke, which is always an extreme medical emergency. Typically, temperatures above 80°F, especially with heavy physical work activities, would represent conditions where there is a risk of heat-related illness. Even when acclimatized, adequate hydration and rest are critical to avoid the development of heat-related illness.

1.4.(2) - Outline of Standards to Prevent Heat Illness

Employers with any outdoor places of employment must adhere to the Heat Illness Prevention Standard, Title 8 California Code of Regulations Section 3395. This Standard outlines four steps to prevent heat illness:

1. Planning: Develop and implement written procedures for complying with the Cal/OSHA Heat Illness Prevention Standard.
2. Training: Train all employees and supervisors about heat illness identification, prevention and emergency response.
3. Provision of water: Provide enough fresh water and encourage each employee to drink at least 1 quart per hour.
4. Shade and rest: Provide access to a shaded area which is open to the air, or ventilated and cooled to prevent or recover from heat illness and where employees can take rest breaks.
5. High heat procedures: Enact additional procedures when the temperature equals, or exceeds, 95°F. High heat procedures under Title 8 CCR Section 3395 are described here.

Heat Illness training is required annually for supervisors and employees routinely exposed to higher temperatures. Additional information regarding Heat Illness Prevention can be found in at the Cal/OSHA website and in the District IIPP.

1.5: Personnel File

The District will maintain an official personnel file for each employee. Employee's shall inform Human Resources of any changes in personal information, such as home address, home telephone number, number of dependents for tax withholding purposes, and person(s) to notify in case of an emergency.

1.6: Confidentiality of Personnel Records

Except as provided in Section 1.5, information contained in an employee's personnel file will be disclosed only to persons with a need to know and to outside third parties

only pursuant to a proper legal request. Responses to credit or employment references will be limited to verification of name, position, title, dates of employment and salary range, unless the employee authorizes otherwise in writing. The home address and phone number of an employee will not be released except on the written authorization of the employee or due to reporting requirements of law enforcement or other regulatory agencies.

1.7: Reference Checks

Reference checks regarding current or former employees must be directed to Human Resources. Unless the current or former employee signs an authorization and release regarding the disclosure of specific further information, the only information that will be disclosed is the employee's current or final job title, dates of employment, and current or final rate of pay.

1.8: Access to Personnel File

An employee, upon request to Human Resources may, during normal business hours, inspect their official personnel file. The District shall monitor the employee's inspection of their personnel file to ensure that nothing is removed, destroyed, or altered. Employee requests for photocopies of any personnel file materials to which the employee is entitled will be directed to Human Resources.

1.9: Disposition of District Property

The General Manager may place certain items of District property for sale as the Board finds the items are no longer necessary for District purposes and allow employees, or others, to submit bids thereon provided, however, that employees shall not be entitled to any preference or advantage in purchasing such items. Such property shall be posted for sale with a reasonable minimum bid, as determined at the District's discretion. Payment in full shall be made at the time of sale.

1.10: Disability and Reasonable Accommodation Policy

The Americans with Disabilities Act (ADA) and the California Fair Employment and Housing Act (FEHA) prohibit employment discrimination based on a person's disability, perceived disability or history of disability. The FEHA is a California state law enforced by the Department of Fair Employment and Housing (DFEH). The ADA is a federal law enforced by the Equal Employment Opportunity Commission (EEOC). In some cases, the FEHA is more protective than the ADA. As a California Employer, if there is a difference between the ADA and FEHA, the District must meet the more protective requirements.

The ADA and FEHA require employers to provide reasonable accommodation to individuals who have a known medical condition, physical disability or mental disability where accommodation is needed to (1) enable an individual to be considered for a job, (2) enable an individual to perform the essential functions of the job, or (3) enable an individual to enjoy equal benefits and privileges of employment. The FEHA also requires employers to engage in a timely, good faith interactive process with an employee or applicant who requests reasonable accommodation.

This Policy identifies the District's plan to meet the requirements of the ADA and FEHA, and any other related state or federal laws. This policy provides a framework to discuss disability-related concerns and provides for an interactive process to discuss accommodation.

This Policy applies to all employment practices such as: recruitment, firing, hiring, training, job assignments, promotions, pay, benefits, layoff, leave, and all other employment- related activities.

1.11 (1): Individuals Covered by the ADA and FEHA

A person covered is someone who:

1. Has an actual physical or mental disability or medical condition;
2. Has been perceived to have a disability;
3. Has had a record or history of a disability;
4. Is being regarded or treated as having or had a disability.

1.11. (2): Definitions

The following definitions are provided solely as a guide to assist in the interpretation and application of this Policy. Further detail is set forth in the American with Disabilities Act, the California Fair Employment and Housing Act, California Government Code section 12926, related federal and state laws and regulations, and cases interpreting those acts and regulations. The following definitions may be subject to change due to a change in applicable law.

I. Mental Disability

Mental disability includes, but is not limited to, the following:

1. Having any mental or psychological disorder or condition, such as intellectual disability, organic brain syndrome, emotional or mental illness, or specific learning disabilities, that limits a major life activity.

2. "Mental disability" does not include sexual behavior disorders, compulsive gambling, kleptomania, pyromania, or psychoactive substance use disorders resulting from the current unlawful use of controlled substances or other drugs.

II. Physical Disability

Physical disability includes, but is not limited to, the following:

1. Having any physiological disease, disorder, condition, cosmetic disfigurement, or anatomical loss that affects one or more of the following body systems: neurological, immunological, musculoskeletal, special sense organs, respiratory, including speech organs, cardiovascular, reproductive, digestive, genitourinary, hemic and lymphatic, skin, and endocrine, which limits a major life activity.
2. A physiological disease, disorder, condition, cosmetic disfigurement, or anatomical loss limits a major life activity if it makes the achievement of the major life activity difficult.
3. "Physical disability" does not include sexual behavior disorders, compulsive gambling, kleptomania, pyromania, or psychoactive substance use disorders resulting from the current unlawful use of controlled substances or other drugs.

III. Medical Condition

Medical condition means either of the following:

1. Any health impairment related to or associated with a diagnosis of cancer or a record or history of cancer; or
2. Genetic characteristics. For purposes of this section, "genetic characteristics" means either of the following
 - (a) Any scientifically or medically identifiable gene or chromosome, or combination or alteration thereof, that is known to be a cause of a disease or disorder in a person or his or her offspring, or that is determined to be associated with a statistically increased risk of development of a disease or disorder, and that is presently not associated with any symptoms of any disease or disorder.
 - (b) Inherited characteristics that may derive from the individual or family member, that are known to be a cause of a disease or disorder in a person or his or her offspring, or that are determined to be associated with a statistically increased risk of development of a disease or

disorder, and that are presently not associated with any symptoms of any disease or disorder.

IV. Limits A Major Life Activity

"Limits" shall be determined without regard to mitigating measures, such as medications, assistive devices, or reasonable accommodations, unless the mitigating measure itself limits a major life activity. A mental, psychological or physiological disorder or condition limits a major life activity if it makes the achievement of the major life activity difficult. "Major life activities" shall be broadly construed and shall include physical, mental, and social activities and working.

V. Qualified Individual with a Disability

A person who (1) satisfies the job-related requirements for the position; and (2) is able to perform the essential functions of the position with or without reasonable accommodation.

VI. Essential Functions

Essential functions are the job duties that are fundamental to the position. Factors to consider in determining if a job function is essential include:

1. Whether the reason the position exists is to perform that function
2. The number of other employees available to perform the function or among whom the performance of the function can be distributed
3. The degree of expertise or skill required to perform the function, and whether the function is specialized, and the individual is hired based on the ability to perform it.

Evidence of whether a particular function is essential includes, but is not limited to, the following:

1. The District's judgment as to which functions are essential.
2. Written job descriptions prepared before advertising or interviewing applicants for the job.
3. The amount of time spent on the job, performing the function.
4. The consequences of not requiring the incumbent to perform the function.
5. The terms of a collective bargaining agreement.
6. The work experiences of past incumbents in the job.
7. The current work experience of incumbents in similar jobs.

VII. Reasonable Accommodation

The District is required to provide reasonable accommodation for the known disabilities of a qualified employee or applicant to (1) enable the individual to be considered for a job; (2) enable the individual to perform the essential functions of his or her job; or (3) enable the individual to enjoy equal benefits and privileges of employment. The District is not required to provide an accommodation that would be an undue hardship or that would present a direct threat to the employee/applicant or others.

A reasonable accommodation may include, but is not limited to, the following:

1. Changing job duties
2. Providing leave for medical care
3. Changing work schedules
4. Relocating the work area
5. Providing mechanical or electrical aids

If a qualified individual with a disability or medical condition can perform the essential functions of a position, with or without accommodation, the District is required to provide a reasonable accommodation unless the accommodation would represent an undue hardship to the District's operation or would present a direct threat to the employee or to others.

VIII. Undue Hardship

An accommodation poses an undue hardship when it requires significant difficulty or expense. Significant difficulty or expense is determined by evaluating several factors including, but not limited to the nature and cost of the accommodation; the overall financial resources of the District and impact on District operations; the overall size and financial resources of the District; and the nature of the District's operations.

IX. Direct Threat

An individual who, because of a disability, poses a direct threat to the health or safety of the individual or other persons, even with a reasonable accommodation, is not a qualified individual with a disability.

A direct threat is a significant risk of substantial and imminent harm, which cannot be eliminated or reduced to an acceptable level by reasonable accommodations.

A threat that is remote or theoretical is not sufficient to conclude that a person is not a qualified a person with a disability.

The assessment of whether or not a person poses a direct threat must be made on a case-by-case basis considering the following factors: duration of the risk; nature and severity of the potential harm; the likelihood that the potential harm will occur; and the imminence of the potential harm.

1.11. (3): Notice of Disability

The employee/applicant is responsible for notifying their Supervisor, Manager, or Human Resources that employee/applicant has a disability or medical condition which requires reasonable accommodation. Notice of a disability may come in the form of:

1. The employee/applicant's direct statement to their Supervisor, Manager, or Human Resources that they are unable to perform a duty that is part of the job because of a disability;
2. The employee/applicant's direct request for an accommodation to the Supervisor, Manager, or Human Resources or
3. The Supervisor's, Manager's, or Human Resource's receipt of information regarding an employee/applicant's disability or need for accommodation.

1.11. (4): Requesting an Accommodation during Recruitment

The District will include a statement on all applications and recruitment packages indicating the availability of reasonable accommodation in the application process with instructions to applicants on the method for requesting reasonable accommodation.

When a qualified disabled applicant requests an accommodation, Human Resources staff will confer with the applicant on the type of accommodation(s) they need. When the applicant's disability is not obvious or known; or when additional medical clarification is needed; appropriate documentation of the disability, limitations, and the needed accommodation will be sought from the applicant. Given the time sensitivity of the recruitment process, Human Resources staff will move as quickly as possible to make a decision, and if appropriate, provide an accommodation.

1.11. (5): Requesting an Accommodation during Employment

Requests for reasonable accommodation do not have to be in writing and can be requested in a face-to-face conversation or using any other method of communication. A

duty to provide a reasonable accommodation arises when the employer knows of the employee's disability. While the employer undoubtedly becomes aware of the disability when the employee directly informs the employer, the duty is also triggered if the employer learns of the disability from someone else or by observation. Once the employer knows of the disability, the employer must enter into the interactive process with the employee to determine an appropriate accommodation.

The District may require documentation from an appropriate medical provider which identifies:

1. The physical or mental limitations imposed by the disability or medical condition; and
2. For each limitation, the expected duration and whether it is permanent or temporary.

If the need for accommodation is temporary, the District will consider whether temporary transitional duty is appropriate. If the need for accommodation is permanent, the parties will discuss permanent accommodation.

1.12: Lactation Accommodation

The District accommodates lactating employees by providing a reasonable amount of break time to any employee who desires to express breast milk for the employee's child, subject to exceptions allowed under applicable law. If possible, the break time for expressing breast milk shall run concurrently with any break time already provided to the employee. Any break time provided to express breast milk that does not run concurrently with break time already provided to the employee shall be unpaid pursuant to Labor Code section 1030.

The District will provide employees who request a lactation accommodation with the use of a vacant room or other private location that is located close to the employee's work area. Employees with private offices should use their offices to express breast milk.

Employees who desire a lactation accommodation should contact their supervisor or Human Resources in writing to request such accommodation. The employee's supervisor or HR must respond to the employee's accommodation request in writing indicating the approval or denial of the break request. Employees have a right to file a complaint with the labor commissioner for any violation of rights provided under Chapter 3.8 of the California Labor Code regarding lactation accommodation.

1.13: The Interactive Process

When a request for accommodation is made, Human Resources and the individual requesting an accommodation will engage in a good faith interactive process, as

consistent with applicable laws, rules and/or MOU, to determine what, if any accommodation shall be provided. Subject to applicable rules and MOU, employees will have a right to a representative of their choice involved during the interactive process. Employees/applicants and the District must communicate with each other about the request, the process for determining whether an accommodation will be provided, and the potential accommodations. The District encourages verbal dialogue with the individual requesting accommodation, as well as written communications. During the interactive process, the employee/applicant and the District may discuss a variety of possible accommodations. Two-way communication is essential to this process. Applicants, employees, managers, and supervisors are encouraged to contact Human Resources at any time during this process to request assistance or advice.

While each request for accommodation is unique and individual cases vary, steps to be taken in the Interactive Process may include, but are not limited to the following:

1. Obtain information from the individual and the individual's medical provider regarding the limitations caused by the disability or medical condition and the need for accommodation. If the report of the employee's/applicant's medical provider is inadequate, incomplete, or conflicts with other information obtained, the District may ask the employee/applicant to obtain further information from the medical provider or may refer the employee to a physician of the District's choice, at the District's expense.
2. In consultation with the employee/applicant, identify all possible accommodation(s) which would enable the applicant/employee to be considered for the position at issue, perform the essential functions of the position at issue, or otherwise enjoy equal benefits and privileges of employment.
3. In consultation with the employee/applicant, assess the reasonableness of each accommodation in terms of effectiveness and equal opportunity for the employee/applicant.
4. Implement the accommodation most appropriate for both the employee/applicant and the District. It should be understood that the District does not have to provide the accommodation preferred by the employee/applicant or their medical provider. The District has the ultimate discretion to choose amongst the accommodations, so long as the chosen accommodation is reasonable and effective. If one accommodation costs more or is more burdensome than the other, the District may choose the less expensive or less burdensome accommodation, or one that is easier to provide.

Current Employees Only

If a qualified employee with a disability or medical condition cannot perform the essential functions of their current position, with or without accommodation, but may be qualified to perform the essential functions of a different position, the District will explore reassignment to a vacant position. Reassignment to another position is only made to vacant, funded positions. Efforts will be made to find a vacant position. If a suitable position does not exist within the employee's current department, Human Resources will conduct a District-wide job search and consider alternatives, transfer, and voluntary demotion. Promotions, creation of new positions, or displacement of other employees are not a required part of the reasonable accommodation process.

1.14: Confidentiality

Human Resources shall maintain all medical information obtained in the disability accommodation process in a locked file that is stored separate from the employee's personnel file in compliance with applicable law.

The District will maintain confidential medical information, as required by the Health Insurance Portability and Accountability Act of 1996 (HIPAA).

1.15: Responsibilities

1. **Applicant:** Must advise Human Resources if they wish to request an accommodation during the recruitment, testing, or selection process.
2. **Employees:** An employee may initiate a request for reasonable accommodation orally or in writing to their supervisor or manager or Human Resources. The accommodation request must adequately communicate that an adjustment or change at work is needed because of a disability or medical condition, and whether the restriction is temporary or permanent, and must usually provide medical documentation to support the request.
3. **Manager/Supervisors:** Managers and Supervisors are responsible for being familiar with and understanding this policy and for consulting with Human Resources on accommodation issues and the interactive process.
4. **General Manager and Human Resources:** Are responsible for the overall coordination of this policy.

1.16: Complaint Resolution

If the employee/applicant is not satisfied with the outcome of the interactive process they have the option to make an informal complaint with the General Manager or file a formal complaint with the District's Board of Directors.

If the employee/applicant believes they have been discriminated against because of a disability, they may file a complaint as identified under section A.1 (D) of the Equal Opportunity Employment and Prohibition of Harassment and Discrimination.

1.17: Whistleblower Protection Policy

Purpose

All District employees operate under the requirements of numerous policies and State and Federal laws and regulations governing employee activities. The collective requirements of all of these laws, regulations, and policies create an environment of high standards for all District employees in the performance of their duties.

The purpose of this policy is to:

1. Establish an alternative process for reporting employee misconduct; and
2. Confirm the District's commitment to protecting whistleblowers from harassment or retaliation.

This policy is not intended to replace any of the existing procedures that are currently in place for reporting issues of employee misconduct or contractual grievances. All existing procedures for reporting employee misconduct and contractual grievances remain available in conjunction with the implementation of this policy.

Definitions

- Employee—any regular, temporary, or contracted employee of the District.
- Employee Misconduct—any employee action which specifically violates any employee responsibility defined in District policies, ordinances, and contractual agreements, as well as any State and Federal laws or regulations.
- Whistleblower—any employee reporting an allegation of employee misconduct.

Policy

Employees are encouraged to address allegations of employee misconduct at any level. This would typically include reporting the violation to the employee's Supervisor, Manager, or the General Manager. Employees who are not comfortable reporting employee misconduct to available Supervisors, Managers, or the General Manager may elect to report the allegation of misconduct to the Board of Directors for appropriate referral and follow-up.

Reports may be done verbally or in writing. Reports may be anonymous, although follow-up and investigation may be limited in some situations when the reporting party is not identified.

An employee who reports an allegation of employee misconduct shall not be subject to harassment or retaliation. Any employee who retaliates against another employee who has reported an allegation of misconduct will be subject to discipline up to and including termination of employment. Employees who knowingly file a false report of employee misconduct may also be subject to discipline up to and including termination of employment.

California Whistleblowers Protection Act

The District complies with the California “Whistleblowers Protection Act”. The specific provisions of the Act are contained in Sections 1102.5 through 1106 of the California Labor Code. The Act protects employees when reporting any violations of State or Federal laws or regulations and requires the California State Attorney General to maintain a Whistleblower Hotline (800-952-5225) for accepting reported violations. A notice describing the Whistleblower Hotline is posted in workplaces throughout the District in compliance with the Act.

SECTION 2: EMPLOYMENT PRACTICES

2.1: Status of Employees

2.1 (1) Initial Employment Period

All regular full-time and part-time employees are on an initial employment period during the first year (12 months) in any position, or as otherwise specified in a Memorandum Of Understanding (MOU) between the District and the affected bargaining unit.

During the first six months of the initial employment period, employees will accrue paid vacation and sick leave benefits but are prohibited from using paid vacation time until six months of the initial employment period is completed.

Note: Represented employees follow MOU guidelines concerning Probationary Periods.

2.1 (2): Employment at Will

All unrepresented employees of the District are, during the entire course of their employment, and both during and after any initial employment period, at-will employees. This means that either the employee or the District, through the General Manager, can terminate the employment relationship at will, at any time, with or without cause and with or without advance notice. This arrangement is called "employment at-will" and no employee or representative of the District, other than the District Board, has the authority to alter this policy, to enter into an agreement for employment for a specified period of time, or to make any agreement contrary to this policy. The President of the District Board or the General Manager can only enter into a written employment agreement that is approved by the Board of Directors and signed by both the President of the District Board and the specific employee. However, at-will employment does not allow for any employment actions toward an employee that may be discriminatory or otherwise compromise basic employment rights under state and federal law.

2.1 (3): Regular Full-time Employee

A full-time employee has an annual work schedule of 2080 hours, including paid time off, which is equivalent to a 40-hour workweek.

2.1 (4): Independent Contractors

Contracts with the District, which contain an equal opportunity employment/non-discrimination clause, shall also include language requiring those contractors to be responsible for ensuring that effective policies and procedures concerning the prevention of harassment are in place in their companies.

2.1 (5): Constructive Resignation

Any employee who is absent from work for a period of five consecutive working days without approval of the General Manager shall be considered to have resigned their employment with the District. The District will communicate its understanding of the employee's resignation in writing to the affected employee. The General Manager may reinstate an employee if, in the General Manager's judgment, the employee provides a satisfactory explanation for the unauthorized absence.

2.1 (6): Part-Time Appointments

The workweek and workday of an employee holding a position under part-time appointment ("part-time employee") will be specified by the General Manager and will be any period of time less than 40 hours per workweek. Part-time employees do not accrue vacation or receive paid holidays. Part-time employees will accrue sick leave per Healthy Workplaces/Healthy Families Act 2014. Part-time employees will not be eligible for retirement programs unless qualified under PERs, health insurance, dental insurance, life insurance, and accidental death and dismemberment insurance, unless otherwise required by these plans.

2.1 (7): Temporary Appointments

Employees may be appointed on a temporary basis to perform work that will last a short period of time, not to exceed 6 consecutive months within one fiscal year. Temporary employees will not accrue vacation or receive paid holidays; nor will they receive any other benefits specified in this Policy, except as may be required by law. Temporary employees will accrue sick leave per state law.

2.1 (8): Funded Appointments

Whenever funding is made available to the District by another public agency for a particular program project, the District may use such funding to appoint employees. Funded appointments shall receive no benefits except as specified by the terms and conditions governing the particular program or project so funded, or state or federal law, and shall end upon expiration or the term of such particular program or project, or upon the termination of funding therefore, or upon termination of the employee pursuant to Section **2.1 (2)**, whichever occurs sooner.

2.1 (9): Contract Appointments

The General Manager may employ any person by written agreement for specialized duties such as Department Heads or external consultants. These contract employment agreements are subject to the terms and conditions of the particular contract agreement

and Board approval. The written agreement will specify all terms and conditions of the employment relationship, and, unless expressly incorporated by reference, the District's policies prohibiting discrimination and harassment as set forth in Section A.1 (B) which are applicable to all contract appointments, and are to be made an express term of the agreement consistent with Section A.1(F). District Counsel shall review the agreement for contract employment and is subject to the approval of the Board.

2.2: Classification of Positions

Employees' exempt or non-exempt status is determined in compliance with federal law. Such laws describe the criteria for jobs to be classified as either non-exempt, requiring the payment of overtime, or exempt from overtime payment. The employee's eligibility or ineligibility for paid overtime is indicated in the job description/classification for the position the employee occupies under the designation of FLSA status "Exempt" or "Non-exempt." The job description is provided to the employee at initial District employment.

2.3: Recruitment, Selection and Promotion

The General Manager will establish and implement recruitment, selection, and promotion procedures for the District. These procedures may vary depending on the position or positions to be filled and the needs of the District.

In additional support of policy section "Nepotism" No employee will in any way participate or attempt to influence decisions about any personnel matter, which may directly affect the selection, appointment, promotion, termination, or other employment decision regarding a "close relative." For the purpose of this policy, a "close relative" is defined as husband, wife, mother, father, son, daughter, sister, brother, nephew, niece, mother or father in-law, brother or sister in-law, grandchild, grand parent or step-relatives.

2.4: Additional Assignments, Transfers

Employees may on occasion be required to perform duties, which are not listed in their position descriptions. In addition, employees may be assigned to perform work in an office or department of the District in which they do not normally work. Compensation for temporary transfers will be provided as prescribed in the MOU, if applicable.

2.5: Abolition of Positions and Reductions in Force

At its sole discretion, the District may decide to abolish one or more positions, or restructure or reduce its workforce. Factors, which the District may use in abolishing positions and/or selecting employees for layoff, include, but are not limited to, accomplishment of the District's objectives, budgetary constraints, operational requirements, employee work performance, and length of service.

2.6: Workweek

The regular workweek for full-time employees will consist of 40 hours per week. Workweeks and workdays may be scheduled for the convenience and efficient operation of the District without regard to calendar days or calendar weeks.

2.7: Paydays

All employees of the District generally are paid regular wages on a bi-weekly basis (every other Friday) for work performed during the bi-weekly period ending seven days prior to pay day (previous Friday). If a regular pay day falls on a holiday, employees will be paid on the preceding workday.

2.8: Advancement of Wages

Employees, whose approved vacation or holiday absence will incorporate the pay day Friday, may request their regular paycheck prior to the authorized absence. The District Board must specifically approve all other requests for advancement of wages.

2.9: Hours of Work

The District Office is normally open for business Monday—Friday, between the hours of 8:00 a.m. and 4:00 p.m.

Supervisors will assign individual work schedules for employees they supervise. Employees are generally required to work an 8-hour day. All employees are expected to be at their desk, work stations, or work locations, at the start of their scheduled shifts, ready to perform their work.

Non-exempt employees are required to take a mid-day meal period of at least 1/2 hour at a time as may be assigned by the supervisor. Employees are allowed 15-minute rest periods for every 4 hours of work or major portion thereof. Your supervisor may schedule your meal and rest periods.

2.10: Fair Labor Standards Act (FLSA) – Exempt and Non-Exempt

Exempt Employees:

Whether an employee is exempt (salaried) or non-exempt (hourly) is determined by the Fair Labor Standards Act (FLSA). The District Human Resources team maintains a list of those positions designated as either exempt or non-exempt. Exempt employees receive no additional compensation for any hours worked beyond their normal workweek.

Non-exempt Employee:

Is an employee who is entitled to receive overtime pay when working more than 40 hours in any single workweek, as that law extends or applies to public-sector employees, or as may be provided by the District. The District provides overtime for non-exempt employees after the employee works more than 40 hours in a workweek. Non-exempt employees shall be compensated for overtime in accordance with the FLSA and California law applying to public agencies.

2.11(1): “9/80” Work Schedule Authorization

A regular employee whose regular shift schedule consists of forty (40) hours of work, Monday through Friday between 6:45AM and 7PM, inclusive, may, in lieu of such schedule, be authorized to work a schedule consisting of nine-days, eighty (80) hours per two-week work cycle (“9/80 schedule”) if, in the General Manager’s judgment, such schedule will best serve the District’s interests.

2.11(2). “9/80” Work Schedule Defined

The 9/80 work schedule consists of fourteen day repeating work periods, each period consisting of nine (9) workdays, eight of which consist of nine (9) hours of regularly scheduled work and one of which consists of eight (8) hours of regularly scheduled work. In the half of the fourteen (14) day work cycle in which the employee is scheduled to work the eight (8) hour day, the employee will also work four (4) nine (9) hour days. In the other half of the fourteen (14) day work period, the employee will work four (4) nine (9) hour days.

2.11(3). Calculating Overtime/Designation of FLSA Work Week

For purposes of determining overtime eligibility for an employee on the 9/80 schedule, the FLSA and contract overtime work week are designated to begin at the end of the regularly scheduled eight (8) hour day and end of the last (fourth) regularly scheduled nine (9) hour day, in the following week to ensure that the fourteen day work cycle contains eighty (80) regularly scheduled hours of work. For non-exempt employees on the 9/80 schedule, only authorized work performed in excess of the regularly scheduled work day or designated work week will be compensable at the overtime rate of one and one-half the employee’s regular rate of pay.

2.11(4). Holidays on 9/80 Work Schedule

Eligible employees on a 9/80 schedule will continue to receive nine (9) hours of holiday pay.

2.11(5). Other Leave Days Affected by 9/80 Day Off

If the employee on a 9/80 work schedule uses authorized vacation leave, sick leave, or compensatory time off, the employee must use the number of hours which corresponds with the number of hours the employee is scheduled to work on that day, less any hours actually worked on that day. [Example: If the employee is absent due to the employee's illness for the entirety of a scheduled 9-hour work day, they will be charged nine (9) hours of sick leave (or other leave if sick leave is exhausted). If the employee is absent due to the employee's illness for the entirety of a scheduled eight (8) hour work day, the employee's sick leave account (or other leave account if sick leave is exhausted) will be charged eight (8) hours.]

2.11(6). Vacation and Sick Leave Accrual

The employee on a 9/80 schedule will continue to accrue vacation leave and sick leave as though the employee were on a five day, eight hour per day work schedule.

2.12: Reporting of Absences and Illnesses

Employees must make every effort to notify their supervisor as early as possible prior to an anticipated absence or illness. Employees should telephone their Supervisor, Manager, or the General Manager, no later than the regularly scheduled start time for the employee's work shift of the day the employee needs to be absent, unless it is impossible to do so due to the emergency nature of the absence or illness. Employees must provide a reason and the probable duration of the absence.

2.13(1): General Attendance Requirements

Employees shall normally attend their work in accordance with District policies regarding hours of work and leaves. Employee attendance records shall be kept and reported via the payroll system.

2.13(2): Workweek:

The basic workweek for full time employees is 40 hours per week, in a 7-day period. The District may modify regular working hours for its employees and may require employees to work reasonable overtime and to perform standby responsibilities, as needed.

2.13(3):Work Hours:

The District's normal business hours are 8:00 a.m. to 4:30 p.m., Monday through Friday. Working hours are approved by the General Manager. Temporary adjustments of working hours may be made by the employee's immediate supervisor.

2.13(4):Flexible Work Schedules:

The "flextime" schedule allows flexibility in an employee's working hours within each pay period for exempt employees and within each work week for non-exempt employees and is subject to continued approval by the General Manager. All employees must take their authorized flex days off during the pay period (exempt) or work week (non-exempt) it is earned, with some exceptions that must be pre-approved by the General Manager. Request to change a flex day off must be put in writing via e-mail and forwarded to the employee's immediate supervisor at least 2 working days prior to the schedule changing.

2.13(5):Non-exempt Flexible Work Schedules:

If a non-exempt employee forgoes a flexible day off, it is considered overtime and must be compensated as such. Therefore, no part of a flexible workday off may be worked without express prior permission of the employee's immediate supervisor.

2.13(6):Time off for Medical/Dental Appointments:

Any employee working a flexible schedule is encouraged to make routine medical and dental appointments on the employee's flex day off. Appointments during the business day should be made, if possible, to minimize interference with office hours.

2.14: – Meal and Rest Periods

Meal Periods: Employees receive a 30-minute meal period that is not compensable. During the meal period, the employee shall be completely relieved of duties. Employees should request in advance to perform work during the meal period. Meal periods are generally taken about half-way through a normal workday.

Rest Periods: Employees shall have a 15-minute rest period for each half of an 8-hour workday. One is usually taken during the first 4 hours worked, and one during the last four hours worked in an 8-hour workday. The rest periods may not be combined or used to shorten the workday or to use for a lunch period.

2.15: Compensation Schedule: Adjustments in Compensation

2.15 (1): Compensation Schedule

The rate of pay for each position with the District is established by resolution of the District Board. Such rate may consist of a range or rates of pay for each position, or a single rate of pay, as the District Board determines in its sole discretion.

2.15 (2): Adjustments in Compensation

The District may, in its sole discretion, grant salary increases to full-time and part-time unrepresented employees. Regular full-time and part-time unrepresented employees are not eligible for salary increases until after the satisfactory completion of their Initial employment periods. Adjustments in compensation for represented employees shall be made in accordance with the terms of the MOU between the District and the affected bargaining unit.

2.15 (3): Performance Merit Pay program

The District may grant an annual performance merit payment to any unrepresented employee or bargaining unit member, at its discretion. The District will determine, from time to time, the funds available, if any, for such merit payments and the criteria and performance levels required to qualify for such merit payments. The merit payments will be based on team performance and payments will be uniformly calculated based on the Board approved criteria.

2.16: Overtime; Compensatory Time Off; Administrative Leave

2.16 (1): Overtime

Non-exempt employees are paid at one and one-half times their regular rate for all hours worked in excess of their regular schedule or alternate 9/80 schedule, as provided in the MOU, in any workday, and the first eight hours worked on the seventh consecutive day of work in a workweek. All employees will be paid at one and one-half times their regular rate for hours in excess of 80 hours in a bi-weekly pay period.

2.16(2): 40 hour/week Schedule Overtime

Non-exempt employees working a regular scheduled eight (8) hour day, five days a week, are paid at one and one-half times their regular rate for any hours worked over eight (8) hours in one workday and any work in excess of 40 hours in any one work week.

2.16 (3): 9/80 Schedule Overtime

Non-exempt employees on the 9/80 schedule, are paid at one and one-half times their regular rate for any hours worked in excess of nine (9) hours, when this is their regularly scheduled day, in excess of eight (8) hours, for the one eight hour day, and the first eight hours worked on the seventh consecutive day of work in a work week.

2.16 (4): Double-time

Non-exempt employees are paid at double the regular rate of pay for all hours worked on Sundays or in excess of 12 hours in any workday and for all hours worked on the employee's second regularly scheduled day off when they worked on the first regularly scheduled day off.

It is the policy of the District to discourage overtime work. All overtime work will be subject to the prior approval of an employee's Manager or General Manager, except when such work is required in an emergency to prevent loss of life, injury or damage to person or property, or to ensure the proper operation of the District's facilities. In the event of an emergency, employees must notify their Supervisor, Manager, or General Manager as soon as practicable to seek approval of overtime work.

2.17: Call-Backs

Non-exempt employees called back to work will be entitled to overtime compensation for such call-back time (excluding time spent going to and from work) if the call-back time causes the employee more than 8 hours of work in any work day or 40 hours in any work week or 9 hours of work and 80 hours bi-weekly for employees in the alternate 9/80 schedule. Employees called back to work for emergency services will be entitled to be compensated for a minimum of two hours of work for the call-back regardless of the actual length of time the call-back services require.

Initial call-back time commences when the employee writes their arrival time on the call worksheet. If the employee receives any additional calls for emergency service during the first hour of a call-back, those calls will be considered part of the initial call-back, and no additional minimum compensated time shall be triggered. However, if the employee receives a second call for emergency service after the first hour of a call-back, that service call will be considered to be a new call-back and the minimum 2-hour compensated time will again be triggered

Service that can be deferred until the following day will be accomplished the following day during normal working hours and no overtime will be allowed. If the following day falls on a weekend or holiday, the deferred service will be considered to be a normal call-back and the 2-hour minimum will apply.

The minimum call-back compensation referenced in the above paragraphs of this subsection is three (3) hours for calls received after 10 PM and before 5 AM.

At the employee's option, they may receive compensatory time off as compensation for call-back time in accordance with subsection **2.18** below.

2.18: Compensatory Time Off for Non-Exempt Employees

Instead of receiving overtime pay, non-exempt employees may, at their option, receive compensatory time off as compensation for overtime worked. Compensatory time off will accrue at the rate of one and one-half hours off for each hour of overtime worked, subject to the two-hour minimum for call-back time provisions mentioned earlier in this manual.

The employee must agree in writing to receive compensatory time for which the compensatory time off is requested. No employee may accrue more than eighty (80) hours of compensatory time off at any point during employment. Overtime will be paid if an employee has reached the eight (80) hour maximum. An employee must obtain supervisory approval before using compensatory time off.

2. 19: Time Sheets

All employees are to record their hours worked and request time-off on the electronic timesheet for each pay period..

Any time off absence request must be submitted for approval, in advance and by the end of the pay period. In the event that an employee is absent from work due to illness or injury, the absence request shall be submitted as soon as possible upon return to work.

The electronic timesheet is to be approved by the employee and their Supervisor, Manager, or General Manager, by no later than the Monday following the end of the pay period.

2. 20 : Administrative Leave

The General Manager may grant, in the General Manager's sole discretion, up to 10 days of Administrative Leave per calendar year to Exempt Employees who are not eligible for overtime. The Administrative Leave is used to offset hours worked in addition to the employee's normal 40 hour work week.

2.21: Travel and Training

2.21(1) – Travel and Training

The District is committed to ensuring that its employees receive adequate training to perform their job duties. Training and travel are subject to management approval and any training opportunities that occur during normal work hours require approval by the General Manager.

Training Budget: Department Managers are required annually to forecast employee travel costs and incorporate those costs as part of their budget process. Any travel and/or training requests are subject and dependent upon available funds in the budget.

Mileage Rate: The District applies the IRS mileage rate when compensating employees for travel done in the employee's personal vehicle.

Cost-effective Travel: District business travel shall be carried out in an efficient, cost-effective manner resulting in the best value. Teleconferencing should be considered when possible. Employees are expected to exercise good judgment and show proper regard for economy when incurring expenses in connection with the conduct of official business. Fines levied or parking and traffic violations will not be paid or reimbursed.

2.21(2) – Authorization

All travel, as defined below, will require submission and prior approval. Travel Authorizations are not required for attendance at regularly scheduled professional meetings, such as those held monthly or quarterly, local breakfast or lunch meetings, or project site meetings as approved by the supervisor. All Travel Authorizations begin at the department level and whenever possible, should be executed at least one month in advance to allow for review and approval. Employee travel requires approval according to the following guidelines:

Department Manager Approval: Each travel request should include to the travel location, purpose of the travel, and the likely costs.

Actual Travel Requests: Travel Requests should be accompanied by an official flyer or program registration: Official flyer or program from the organization conducting the training or meeting and an agenda detailing the schedule of events must be submitted with the initial travel request. A meeting brochure/flyer should reference travel location, dates, times, and cost. Information regarding meals included with the cost of registration should be highlighted.

2.21(3) – Travel Expenses

Government or Group Transportation and Lodging Rates: It is the District's policy to use discounted government or sponsoring group rates for transportation, whenever these are offered and available.

Sponsored Lodging Costs: When conference or training sponsors coordinate for lodging, employees shall stay at one of these facilities and the cost should not exceed the maximum group rate published. If rooms are not available at one these facilities, employees should stay at a comparable facility at a comparable cost, not to exceed the maximum group rate published by the sponsor.

Employees should use the following guidelines when selecting lodging:

- Conference rate.
- Government rate.
- Nearest affordable hotel.

Meal Guidelines: Local per diem guidelines will be used.

2.21(4): Expense Guidelines

Transportation: Public transportation or ride-share should be used whenever possible unless there is a valid reason for using private transportation.

Determining Best Mode of Travel: In determining the appropriate mode of travel, the increased time for automobile travel should be weighed against the potential for lost work time, overtime, or increased lodging costs. Mileage reimbursement vs. cost of renting a vehicle should also be considered in choosing the best mode of transportation.

Travel Time: Travel time should not exceed one day in each direction when en route to and from business, conferences, or meetings and all travel will generally be the mode that is the least costly.

Carpool: When a personal vehicle is used for travel, employees should make every effort to travel together or carpool whenever possible. Reimbursement of mileage will be made only to the employee driving their personal vehicle.

Driving Routes: Employees may be reimbursed for travel when driving their personal vehicles based on the most direct route, the route with less congestion, or any other practicable reason for that route.

Mileage Reimbursement: Mileage reimbursement for use of a personal vehicle is based on the applicable Federal Internal Revenue Service Mileage Rates in existence at the time of travel for actual mileage as estimated on MapQuest or some other similar mapping and mileage software. Mileage is typically calculated from the work location, however, if

the employee is working a hybrid location that is closer to the travel destination, such as their home, then that location should serve as the start point. Expense forms are used for mileage reimbursement and must be approved/signed.

Air, Train, Personal Vehicle, or Rental Car: Allowance for air and train travel is based on actual round-trip coach fare, tourist class, or by the least costly method. Employees are expected to try to take advantage of discounts and special fares whenever available for reasonable and convenient times. Travel by personal vehicle should not exceed cost of airfare, train fare, or renting of a vehicle. Therefore, if an employee chooses to drive their personal vehicle rather than fly to their destination, mileage only up to the lowest round-trip airfare available will be reimbursed. A copy of the internet airfare, train fare, or rental car quote should be attached for comparison to the mileage estimate.

Taxi, Shuttle, Ridesharing, or Vehicle Rental: Employees are encouraged to use discretion prior to choosing a taxi, ride-share option, or car rental. Shuttle, bus, taxi, or other public transportation should be used between airport, hotel, and conference or training site whenever available. Taxi service, transportation network companies (TNCs like Uber, Lyft, etc) options, and vehicle rentals should only be used when no other convenient, less costly transportation is available or used at times when it would be faster or safer for the person travelling. Tips and gratuities associated with taxi or shuttle service should be included in the receipt.

Parking Expenses: Parking expenses associated with travel, including parking at the airport hotel, conference or training site may be reimbursed with receipts being provided. If self-parking is offered, the cost of valet parking over and above what would normally be charged for self-parking, will be at the expense of the employee.

Personal Entertainment and Alcohol Consumption: No reimbursements will made for personal entertainment, such as but not limited to extra conference tour packages, in-room or pay-per-view movies or alcohol, including alcohol consumed with meals.

Tips and Gratuities: Reasonable expenses for tips and gratuities are allowed for hotel and transportation purposes, such as for bell captains, housecleaning services, etc.

2.21(5): Post-travel Expense Report Processing and Receipts

Expense reimbursements and related receipts are due by the first of the next calendar month following the dates of travel and when expenses were incurred.

Receipts: Receipts must be submitted for all expenses. All receipts pertaining to travel must accompany the Expense Report for payment/reimbursement, including registration, lodging, transportation (plane, train, bus, etc.), rental car, printed MapQuest (or similar) estimate for mileage reimbursement, parking, gasoline or EV charging receipts, and miscellaneous credit card receipts, itemized meal receipts.

Missing Receipts: If receipts are not available for all costs other than meals, an employee must provide a written explanation of the circumstances as to why this is the

case and reason the expense was incurred to the employee's immediate supervisor. Explain the nature of the cost and missing receipt on the expense form.

Combining District Business with Personal Travel: If an employee takes time away from official business for personal matters, or if an employee delays returning to work after completion of business, expenses incurred during that time are not reimbursable. If the extended period occurs during regularly scheduled working hours, the employee's time will either be designated as vacation if available, or unpaid. In either case, absences should be prior approved by the supervisor.

2.22: Continuous Service with the District

For initial, regular, and part-time employees in all classifications, length of continuous service with the District will be used as the basis for determining eligibility for benefits such as sick leave and vacation time.

Continuous service with the District will start with the date of initial employment and will continue until one of the following occurs:

1. An employee is discharged;
2. An employee voluntarily terminates his/her employment; or,
3. An employee is laid off.

Continuity of an employee's service will not be broken by absence for the following reasons, and their length of service will accrue for the period of such absence:

1. Absence by reason of industrial disability;
2. Authorized absence without pay for less than thirty (30) days in a calendar year;
3. Absence governed by applicable state and/or federal laws;
4. Pregnancy disability leave governed by 2Cal. Code Regs. § 7291.11(c).

2.23: Nepotism

The District has the sole discretion to decline to hire relatives of employees where actual or potential problems may arise regarding supervision, security, safety, morale, or where potential conflicts of interest exist. "Relatives" include: spouse, registered domestic partner, mother, father, son, daughter, sister, brother, nephew, niece, mother or father in-law, brother or sister in-law, grandchild, grand parent or step-relatives.

If two employees marry or become related, and the actual or potential problems described above exist, only one of the employees will be permitted to stay with the District unless changes can be made to eliminate the problems. The decision as to which relative will remain with the District must be made by the two employees within 30 calendar days of notification by the District. [If the employees do not decide, the District can a) discharge

both; b) decide who to discharge; or c) the employee to be discharged can be determined by lot.

2.24: District Vehicle Use, Cost Reimbursement, and EV Charging Station Policy

2.24 (1): District Vehicle Use

This policy applies to employees who drive District vehicles, including to and from work.

1. During working hours, trips for personal purposes will be avoided. Occasionally, stopping at a store in route to a business destination, or going to a restaurant (within close proximity of your work location) for lunch is permitted. While going to or from work, occasionally stopping to buy de minimis items such as non-alcoholic beverage, medications, etc., is also permitted.
2. Other than the foregoing uses, District vehicles will not be used for any other personal purposes without prior written approval. This means that weekend or after-hours trips to the store (regardless of how close to home), trips back to the office to retrieve forgotten personal items, or any other non-business usage will not be permitted.
3. District vehicles will not be used to transport any non-district personnel unless in the course of business such as transporting consultants to a work site or tour of the facilities. Non-District personnel such as family, friends and other persons not in the course of District business shall not be transported in District vehicles for the convenience of those persons or the employee.
4. Employees taking District vehicles home for after hour response must be within 45 minutes of the District boundaries while on standby. Failure to respond to any calls within 45 minutes may result in loss of the vehicle use privilege, expulsion from the standby program, and/or disciplinary measures.
5. At their discretion, the Board may authorize a Commuter benefits program. The program could include using a District Vehicle and Public Transportation options. Section B.15 (A): District Vehicle Use; A.1, A.2, and A.3 shall be followed at all times during the commuter benefit.

2.24 (2): District Vehicle Cost Reimbursement

When an employee is authorized to use their personal vehicle in the performance of District work, they will be reimbursed for the cost of said use on the basis of total miles driven and at the rate specified in the Internal Revenue Service Guidelines in effect at the time of said usage.

Use of personal vehicles will not be authorized for the performance of District work, if a suitable District vehicle is available and safely operational.

Every attempt will be made to coordinate work so that District vehicles are available and operational for the performance of said work.

Prior to any vehicle use for District business, an employee must submit to the District - proof of a current California Driver's License.

An employee must submit to the District proof of adequate insurance covering collision, personal injury, and property damage before any employee can use a personal vehicle in the performance of District work. In the event of a claim against an employee related to use of a personal vehicle to conduct District business, the employee's insurance shall be primary; the District's insurance shall be secondary.

2.24 (3): Electric Vehicle (EV) Charging Station Policy

Parking spaces with charging stations for electric vehicles (EV) are available on a first-come, first-serve basis for all employees in accordance with the following Use Policy and Guidelines. These stations are not intended to be used or accessed by the public or non-WBSD staff and are only available for electric vehicles. There is currently no fee for utilizing vehicle charging stations.

Use Policy

All employees wishing to use the WBSD charging stations to charge their personal electric vehicles must first receive approval from the Assistant Superintendent or General Manager before they can use the charging stations.

- **EV Owners Agreement** - EV owners agree to hold the WBSD harmless for any damage to the vehicle that may occur while it is parked at the charging station.
- **Employee Waiver** – Employee accepts responsibility for any risks associated with use of the workplace charging stations.

Employees parking in the EV charging station spaces must limit charging times to no more than 4 hours per day. In cases where the exigency of District Business related Emergency would prevent an Employee from disconnecting his or her EV, the Employee shall be required to unplug his or her EV as soon as practical to avoid exceeding the established charging station time limit. Employees that leave their EV on a charging

station for longer than 4 hours may be subject to a fee of \$10 per hour (rounded up to the next whole hour) beyond the 4-hour limit. Employees found in violation of this 4-hour charging limit on three or more occasions within a 6-month time period may have their charging privilege suspended. Only EVs that are actively charging may use a parking spot associated with a station.

By using the charging stations, the EV owner consents for their vehicle to be unplugged when the charging station indicates their vehicle is fully charged. This will better enable vehicles parked adjacent to existing charging stations the opportunity to charge. Authorized personnel may disconnect the EV at any time.

Guidelines

Employees should not count on workplace charging stations being available when deciding to purchase an EV. The purchase decision should be based on the employee's ability to charge at home and convenience of publicly available charging stations.

There are currently three charging stations. Fleet vehicles shall have priority to access any of the charging stations as needed for WBSD business operations. Employees may be asked to move their EV from the charging station if there is an immediate need to charge a fleet vehicle.

WBSD encourages EV owners who use charging stations to let other EV owners know when they are finished. Employees are encouraged to communicate with each other regarding the need and/or availability of charging stations to other staff EV owners.

Charging cords and charging station status indicators have matching identification numbers to show which cord goes with which charging station. Cords are to be neatly placed back when finished. Cords should not be left on the ground as they are safety hazards.

The Assistant Operations Superintendent and General Manager will be responsible for oversight and enforcement of the EV Charging Station Policy and program.

2.25: Driver License Pull Notice Program

The District participates in the California Department of Motor Vehicles (DMV) Pull Notice Program. Under this program the DMV sends the District driving records of all employees that drive as part of their essential work functions on an ongoing basis. The General Manager reviews the driving records of those employees who are required or expected to drive as part of their condition of employment and *will take appropriate action should any of the driving records indicate any of the following: DUI, suspended license, or other serious driving offense (i.e., reckless driving, etc.)*.

2.26: Performance Evaluations

The General Manager, or their designated representative, will conduct periodic, no less than annual, written performance evaluations of employees.

Written performance evaluations will be on forms prescribed by the General Manager. Written performance evaluations will include, in addition to other information, recognition of effective performance and identification of areas needing improvement.

Each performance evaluation will be signed by the evaluator and will be discussed with the employee. Signed evaluations will be filed in an employee's personnel file.

SECTION 3: Standards of Conduct

3.1: Electronic Communication and Data Use

3.1 (1) Telephones

Employees will refrain from making or receiving personal phone calls while on duty except for emergencies. Personal phone calls may be made or received during work breaks or during the employee's lunch period. Such calls should be kept to a minimum to avoid interfering with the work of the District. Personal long distance calls (outside the local area code) are not allowed on District's phone lines and should be made on the employee's personal phone. Only hands-free mobile devices may be used when driving, and no communications device may be used while driving to write, send, or read any text-based communication.

3.1 (2) Computers/Email/Internet

The purpose of this policy is to establish standards for employees' use of District computers, software and communications equipment, including electronic mail and Internet access.

1. Email Usage.

- (a) District's local area network interconnects computers within adjacent offices and floors. The District network is also linked to computers throughout the world via internet. Email may be sent and received over the District network as well as outside computer networks. Email is an important method of distributing information among employees, business contacts and the public. Employees are responsible for checking their incoming email frequently, reading its contents and responding in a timely manner. All email messages received at or sent from District computers or through the District server system are the property of the District and are not private.
- (b) Email messages may constitute "public records" and accordingly, unless exempt under the provisions of the California Public Records Act, may be subject to disclosure in response to a public records request. Emails may also be subpoenaed as evidence in litigation. The District reserves the right to access and disclose for any lawful purpose all messages sent over its computer network and email system. Messages transmitted over the District email system should be those involved in District business activities for the accomplishment of business related tasks or any communication directly related to District business, administration or practices. Incidental and occasional personal use of the email system is permitted during break, lunch periods or on personal time only; however, such messages should not interfere or conflict with assigned duties, are not considered private, and they are subject to the access and disclosure statements set forth in this policy.

- (c) Employees are responsible for the content of all text, audio or images that they place or send over the District computer network and email system. Messages with fraudulent, harassing, obscene, vulgar or sexually suggestive content are prohibited. Messages with derogatory or inflammatory remarks related to a person's membership in any protected class as defined in policy section A.1 (C), II, are prohibited. Abusive, profane or offensive language will not be used in messages. Users will not attempt to obscure the origin of any message.
2. Internet Usage. Access to the Internet may be provided for employees to research and to use available information resources in performing business related tasks. Incidental personal use of the Internet should be kept at a minimum, should only occur during break, lunch periods, or on personal time only and should not interfere or conflict with assigned duties. Because the District's electronic address must be used to gain access to the Internet, employees are assumed to be representatives of the District while they are using the Internet. Therefore, each employee who uses the Internet is responsible for protecting and enhancing the District's public image, and must use the Internet in a productive manner. As representatives of the District, employees are responsible for using the Internet in an effective, ethical, and lawful manner.
3. Unacceptable Use of the Internet. Employees shall not use District computers to access the Internet for personal entertainment or for the purpose of soliciting non-District business. Any unlawful or inappropriate use of the Internet is prohibited. While it is not possible to provide a complete list, the unlawful or inappropriate uses of the Internet include but are not limited to the following purposes:
- Harassment and discrimination
 - Offensive and defamatory conduct
 - Viewing or downloading sexual or sexually-suggestive material
 - Gambling
 - Infringement of trademark, copyrights or licensing stipulations
 - Unauthorized access to others' software or data (i.e. hacking)
 - Expression of personal opinions or views which may be construed as being those of the District
 - Solicitation of personal business
 - All of the limitations noted in the preceding section relating to the use of the District network and email system.
 - Personal Financial Gain
4. Software. To prevent computer viruses from being transmitted through the computer systems, downloading or installation of any software (i.e. computer programs) shall be coordinated with and approved by the District in advance. All software introduced to individual employee workstation computers and/or those linked to the network must be installed and used in accordance with the copyright provisions of the software owner. Employees obtaining access to copyrighted software and material must respect all copyrights and may not copy, retrieve,

modify or forward copyrighted materials, except where expressly allowed by the copyright law or with written permission from the copyright owner. Users must not knowingly disable auto patching services configured on District's computers.

5. Security. All messages created, sent, or retrieved over the Internet or District network and Email system are the property of the District and may be considered public records. Transmittal or exchange of personal and confidential information should not be conducted using District computers. Deletion of personal email or Internet files from work station computers does not delete those files from backup files which are routinely stored. Communications including text and images may be reviewed by the District management and may be disclosed to law enforcement authorities, litigants or other third parties without prior consent of the sender or receiver. Employees should also understand that personal passwords are not an assurance of confidentiality.
 - (a) Protection from data loss. Individuals with responsibility for district data and mission-critical operations must ensure that appropriate backups of software and data are maintained. Departmental administrators are responsible for assuring that staff members are trained to back up to the District network server.
 - (b) Use of Central District Storage. WBSD provides resources to electronically store and maintain District data. Storage of personal information not related to District business must be limited to incidental and minimal use, and must not interfere in any way with the storage and maintenance of District data. Employees should consult with their manager to determine if they are using District storage resources appropriately.
 - (c) Protection against degradation of operation. Users should avoid unnecessary printing, storage of unnecessary files, or unnecessary execution of programs that degrade system performance. Employee should consult with their administrator to determine appropriate definitions for unnecessary printing, storage, or program execution.
 - (d) Unauthorized Browsing. Because confidential, critical, or important district data or information, intellectual property, or research information may be located in a user's account or computer (workstation, laptop, etc.), browsing, alteration or access of email messages or stored files in another user's account or on another user's computer or removable storage device (disks, USB drives, etc.) is prohibited, even when such files are not password protected, unless specifically authorized by the user. This prohibition does not affect authorized access by a network administrator, computer support technician, or departmental manager where such access is within the scope of that individual's job duties.
6. Responsibility of Account Owners. The owner of an account on multi-user systems, a computer assigned to multiple users, or an ID on a network, is responsible for all

activity performed under the account or ID. Each person must use his/her own account (user ID) and not use, or alter an entry so as to appear to use, any other account (user ID). The password to an account must be kept confidential, must not be released to any other party or included in any documentation and must not be included in any unprotected communication software automatic login script. In the few instances where special circumstances or system requirements mandate that multiple users access the same account, extreme care must be used to protect the security of the account and its access password.

7. Violations. All employees who use District computers and information systems resources are responsible for complying with this policy. Violation of this policy may result in disciplinary action, up to and including termination of employment.

3.1 (3) Personal or Romantic Relationships

The District holds its employees to the highest ethical and professional standards. As such, this policy was created to outline the guidelines regarding employees having romantic relationships within the workplace. The goal is to protect the well-being of our employees and retain a professional working environment. District employees are encouraged to develop and maintain professional relationships in the workplace. This policy does not prevent the development of friendships or even romantic relationships between most coworkers, but it does establish boundaries with regard to those relationships and specifies how relationships are conducted during working hours and within the working environment. Romantic relationships are permitted so long as these relationships are not otherwise prohibited herein and do not interfere with the effective functioning of the workplace and goals of the District.

Romantic relationships are considered a personal relationship between individuals beyond friendship and otherwise intimate, that generally may involve some or all of the following: physical/ sexual contact, potentially lunch or after-hours social dates, cohabitation, and non-work related: phone calls, pictures/emails/texts and other private personal communication between individuals of an intimate nature.

1) Prohibited Personal Relationships

The following employees are prohibited from being involved in romantic relationships and working for the District based on their positions. Violations may be subject to disciplinary action up to and including termination. Progressive discipline shall not be required. Existing relationships in violation of these policies shall be required to be disclosed and the parties to be separated. The following are prohibited romantic relationships:

- a) Any supervisor-subordinate in the same supervisory chain.
- b) Any Manager position and above in the District with any other District employee.

2) Disclosure of Consensual, Non-prohibited, Romantic Relationships.

If two District employees become romantically involved, they must immediately disclose the relationship by completing and submitting an email to the General Manager and Human Resources. This is not required for existing married individuals already on file with the District. Human Resources will work with the Department Managers to determine if an accommodation may be made to ensure that District operations are not impacted by the relationship. This may include consideration of transferring one or both employees to other departments. In cases where a transfer is not viable, the employees involved will either have to determine which is to resign voluntarily, or both may be terminated. Failure to disclose a personal relationship may result in disciplinary action up to and including termination for the first offense. Employees who engage in consensual, non-prohibited, romantic relationships must conduct themselves in an appropriate professional manner while on District property and during working hours. They should not engage in any inappropriate behaviors that may cause their coworkers to feel embarrassed, awkward or uncomfortable. This includes, but is not limited to, intimate contact at the workplaces such as: kissing, prolonged hugging, hand holding, massaging, and personal texting, emails and calls. Additionally, employees are prohibited from involvement in all employment actions (i.e., disciplinary, promotion, and similar actions) related to the person they are having the romantic relationship with. When a conflict or the potential for conflict arises because of a romantic relationship between employees, even if nonprohibited, the employees may be separated by reassignment, or terminated from employment.

3.1 (4) Social Media Policy

Social media is a set of Internet tools that aid in the facilitation of interaction between people online. If you have specific questions about what may be deemed to be social media, consult with the General Manager or their designee.

Employees can use their own personal devices to engage in social media during breaks and meal periods; however, all other District policies against inappropriate usage, including the District's no tolerance for discrimination, harassment or retaliation in the workplace, and protection of confidential information, apply.

Nothing in the District's social media policy is designed to interfere with, restrain or prevent employee communications regarding wages, hours or other terms and conditions of employment.

Employees have access to a variety of sensitive and confidential information by virtue of their job assignment. Employees must protect that information from disclosure to anyone, except where that disclosure is required by their jobs or by law. Writing about confidential information for non-work-related business in e-mails, on websites, on social networking sites, in chat rooms, or in blogs is expressly prohibited, as well as verbally communicating such information in person, over the phone, or in any other manner. Additionally, District logos may not be used in any of these forums.

3.2: Discipline

Employees may be subject to discipline, up to and including termination, for offenses including, but not limited to, the following:

1. Unsatisfactory work performance
2. Habitual/excessive absence or tardiness
3. Abuse of sick leave
4. Being purposely wasteful of material, property, or working time
5. Misconduct on the job or misconduct off the job which adversely affects the District
6. Insubordination, including refusal to perform reasonable work assignments
7. Failure to abide by rules, including safety rules, of the District
8. Failure to abide by this Personnel Policy
9. Falsification or forgery of employment application or other District records, books, or documents
10. Violation of the District's policy against discrimination and harassment, provided in sections
11. Theft, fraud, or other dishonest conduct
12. Violation of the District's policy on timecards
13. Violation of the District's policy on alcohol and drug abuse
14. Violation of the District's policy on smoking
15. Violation of the District's policy on solicitation or acceptance of gratuities
16. Violation of the District's policy on outside employment
17. Failure to report immediately to a supervisor any accidents or injuries on the job
18. Absence from work without permission from the employee's supervisor
19. Misusing, damaging, or destroying any property of the District or of any employee
20. Removing any District property or property of other employees from the District's premises without proper authorization
21. Disclosing, or otherwise misusing, the District's confidential information
22. Accepting personal remuneration from customers, agencies, or member of the public for matters involving the District
23. Driving without a license when one is required per employee job description
24. Knowingly obtaining unauthorized salary increases, or unapproved salary or overtime payments
25. Violation of State or Federal rules or regulations
26. Violation of internal accounting controls, rules or regulations
27. Improper use of building keys and access codes, including:
 - i. Divulging access codes to anyone or loan or duplicate a key to District buildings.
 - ii. Allow anyone to use their individual computer password either by telling them the password or permitting use of the computer while logged on with that password.

- iii. Establish password-protected programs, documents or files on District computers without the approval of the District Board.

The above list is merely a guide to be used by employees to determine the types of conduct that are prohibited. It is not meant to be an exhaustive list, nor is it meant to affect or alter the existence of the District's at-will employment policy. In other words, by listing the types of conduct that will result in discipline, including possible termination, it is not to be implied that the grounds for termination are limited to those grounds specified herein, and it is not to be implied that termination must be for "cause".

3.3: Smoking

The District recognizes the health risks of smoking and, in particular, the hazards posed to employees by second-hand smoke. Smoking is prohibited inside or near entrances to District buildings, within District vehicles, and where prohibited by local or state ordinance.

3.4: Alcohol and Drug Abuse

Drug and alcohol use is highly detrimental to the work place and to the efficiency and productivity the District requires. The use of drugs or alcohol, or being under their influence, jeopardizes the welfare and safety of our employees and the public.

Employee compliance with the following provisions of the District's workplace drug and alcohol policy is a condition of employment. In addition, employees in positions classified as "safety-sensitive" in accordance with Department of Transportation regulations shall be subject to the District's Substance Abuse Policy.

1. The manufacture, possession, distribution, or purchase of an illegal drug or alcohol, or being under the influence of an illegal drug or alcohol, while on duty, by any employee while in a District facility, while performing District business, or while operating a vehicle owned or leased by the District, is strictly prohibited.
2. Using or being under the influence of any legally obtained drug while performing District business or while in a District facility or vehicle is prohibited to the extent that such use or influence affects job safety or efficiency.
3. "Under the influence" is defined as a detectable amount of any illegal drug or controlled substance in an employee's body system, or illegal amount of drugs or alcohol present in any employee, as determined by applicable law.
4. Employees who are under the influence of any medication, prescribed or otherwise, which may affect their work performance, are required to advise their supervisor of the potential effects of the medication.

5. Violation of this policy will result in disciplinary action, up to, and including termination.

3.4 (1): Alcohol and Drug Testing

In accordance with Department of Transportation Regulations, all employees in designated “safety-sensitive” positions are subject to drug and alcohol testing in accordance with the District’s Substance Abuse Policy.

3.5: Disciplinary Action Procedures

3.5 (1): Pre-Implementation Procedure

Before implementing a suspension, demotion, or discharge with respect to unrepresented regular full-time and part-time employees, the General Manager shall provide to such employees:

1. Written notice of the decision;
2. The effective date of the decision;
3. An opportunity to respond orally or in writing within five business days after receipt of the written communication from the District to implement the personnel action. It is the responsibility of the employee to request a meeting with the General Manager or to provide a written response to the General Manager within the five-day period.

Represented employees shall be subject to disciplinary action in accordance with the applicable MOU between the District and the affected bargaining unit.

3.5 (2): Hearing Procedure – Disciplinary Action Appeals

Employees may appeal disciplinary action as follows:

1. Employees who have completed their probationary period and are faced with disciplinary action which affects an employee financially such as unpaid suspension, involuntary demotion, or employment termination shall be provided with a notice of the proposed action before the termination or other discipline becomes effective. The notice will inform the employee of their right to an informal hearing before the Board, either orally or in writing, before the discipline becomes effective. The District may place an employee on paid administrative leave pending the hearing if the District determines that such leave is necessary to protect the District or public safety. If the employee requests a hearing, the Board shall conduct a hearing to determine whether there are reasonable grounds to believe the charges are true and whether the charges support the proposed action. The decision of the Board is final.

2. Judicial review of any decision of the District is governed by California Code of Civil Procedure Section 1094.06. Pursuant to Section 1094.06 (b), a petition for Writ of Mandate seeking such review must be filed not later than the 90th day after the decision becomes final.

3.5 (3): Hearing Procedure – Appeal of Determination Related to Discrimination/Harassment Investigation

Any employee, regardless of tenure, who has filed a complaint of discrimination or harassment, and who is dissatisfied with the initial conclusion of the investigation and resulting determination may appeal the determination the full District Board. The full Board has the discretion to review the appeal, conduct a hearing, and take such action, as it deems appropriate. The decision of the Board is final.

3.6: Outside Employment

No District employee will be permitted to accept employment in addition to or outside of District service if:

1. The additional or outside employment leads to a conflict, potential conflict or the appearance of a conflict of interest for said employee; or,
2. The nature of the additional or outside employment is such that it will interfere with the employee's ability to safely and competently perform job functions; or,
3. The duties to be performed in the additional or outside employment are in conflict with the duties involved in District service.

An employee who does have additional or outside employment will not be permitted to use District records, materials, equipment, facilities, or other District resources in connection with said outside employment. An employee has an obligation to notify the General Manager in writing regarding acceptance of outside employment within two business days. Employees shall not attempt to solicit outside employment relating to District activities from District constituents.

3.7: Gratuities / Acceptance of Gifts

In accordance with California Government Code Section 1090, employees are prohibited from offering or accepting bribes, kickbacks, or other forms of improper payment from anyone. Employees are prohibited from accepting gifts, gratuities, paid trips, or favors of more than nominal value from any customer, vendor, supplier, or other person doing business with the District because doing so may give the appearance of influencing business decisions, transactions, or service. Gratuities that are received despite employee's best efforts to refuse the gifts shall be reported to the General Manager for

return to the donor or other actions consistent with this policy, including reporting the gift on a Form 700 as required by the Fair Political Practices Commission.

Employees who violate the District policy are subject to disciplinary action, up to and including termination. Employees shall have the right to receive notice and appeal disciplinary action under the WBSD Personnel Policies– Disciplinary Action Procedures.

3.8: Dress Code

Purpose:

The purpose of this policy is to set professional guidelines regarding dress and appearance on the job and to provide clarity and ensure fair treatment. District business requires District employees to treat rate payers and customers with respect and to promote and enhance a professional image. Our goal in dealing with business professionals, homeowners, and other government agencies is to at all times conduct ourselves in a professional manner and maintain their respect.

3.8 (1) General Rule

Employees' personal appearance and hygiene are important to Employees, the District, and the public. Employees are expected to maintain appropriate professional personal appearance and be clean and well-groomed. Employees should always dress in a manner befitting the job, with due consideration to the business needs of the District, other Employees, the public, and safety. All manners of dress must comply with all other safety requirements.

3.8 (2) Clothing Requirements

An Employee's clothing should always be in keeping with customary, professionally acceptable attire for the workplace/office and meeting with customers, clients, and the public. Hard Hats worn in the field must be issued by the District and meet safety requirements. Soft hats in the field must not interfere with safety requirements and must either be issued by the District or, if a personal hat, must display no logo, graphics, or message. Hats worn in the office must comply with professional business standards. Personnel working in the field must wear appropriate safety clothing and apparel provided by the District when on duty. Clothing that is not allowed to be worn by Employees while working includes, but is not limited to, the following:

- tattered jeans or shorts;
- shirts or other articles of clothing with language or graphics that are vulgar, sexually explicit, or may otherwise be offensive;
- attire that is revealing or provocative;
- flip-flops or any type of loose footwear;

- athletic wear including sweat suits, sweat pants, and yoga pants;
- see-through blouses or shirts;
- sports bras, halter tops, or similar attire;
- tank tops;
- clothing that allows bare midriffs;

3.8 (3) Jewelry/Tattoos/Piercings

Jewelry must be kept to a minimum. Tattoos with language or graphics that are vulgar, sexually explicit, or may otherwise be offensive shall not be exposed. Ear piercing consistent with professional and business workplace is allowed. Ear lobe plugs, gauges, and tunnels are allowed during business hours consistent with professional workplace standards.

3.8 (4) Hair Style

Hair style must be professional for an office environment and/or safe workplace.

3.8 (5) Accommodation

In the event that the above policy causes religious concerns or concerns based upon any other legally protected class, please contact Human Resources to discuss potential appropriate accommodation.

3.9: Conflict of Interest

The District expects employees to conduct business according to the highest ethical standards of conduct. Unauthorized business dealings that appear to create a conflict between the interests of the District and an employee are unacceptable. The District recognizes the right of employees to engage in activities outside of their employment which are of a private nature and unrelated to our business. However, the employee must disclose in writing any possible conflicts so that the District may assess and prevent potential conflicts of interest from arising. A potential or actual conflict of interest occurs whenever an employee is in a position to influence a decision that may result in a personal gain for the employee or an immediate family member (i.e., spouse or significant other, children, parents, siblings) as a result of the District's business dealings.

Although it is not possible to specify every action that might create a conflict of interest, this policy sets forth the ones that most frequently present problems. If an employee has any question whether an action or proposed course of conduct would create a conflict of interest, they should immediately contact Human Resources or the General Manager to

obtain advice on the issue. The purpose of this policy is to protect employees and the District from any conflict of interest that might arise.

Incompatible Activities

Public officials and employees should not engage in any employment, activity or enterprise for compensation which is inconsistent, incompatible, in conflict with or inimical to their duties as District employees or with the duties, functions or responsibilities of their appointing power.

SECTION 4: Benefits

4.1: General Information

The District provides a number of insurance, vacation, sick, and holiday leave programs to encourage a healthy work environment and protect its employees, both current and retired.

All employees are encouraged to avail themselves of the vacation and holiday leave provided by the District in the year in which the leave is accrued, except during the probationary period.

4.2: Accrued Leave Defined

For the purposes of this section, accrued leave is defined as Vacation, Holiday, and Sick leave. Neither Administrative Leave nor "Banked" Compensatory Time is accrued leave. While every effort will be made to accommodate an employee's leave request, the District reserves the right to deny any leave request.

4.3: Eligibility For Benefits

An employee's eligibility for the various insurance programs offered by the District is dependent upon the employee's employment status. Generally, all full-time, regular employees of the District are eligible for the various programs described in this section. Part-time employees may accrue sick leave based on the hours worked but do not accrue vacation or receive paid holidays. Part-time employees will not be eligible for retirement benefits, health insurance, dental insurance, life insurance and accidental death and dismemberment insurance, unless otherwise required by these plans. Full-time Temporary employees are eligible for sick time, as prescribed in the MOU or state law.

4.4: Vacation

4.4 (1): General Provisions

1. All regular full-time and part-time employees are on an initial employment period during the first year (12 months) in any position, or as otherwise specified in the MOU between the District and the affected bargaining unit.
2. During the first six months of the initial employment period, full-time employees will accrue paid vacation and sick leave benefits but are prohibited from using this paid vacation time until six months of the initial employment period is completed. Employees do not accrue vacation leave while on short-term or long-term disability leave, unless otherwise required by law.

3. Employees will not accrue more than two times the number of annual vacation hours specified in Section D.4 (B) unless approved in advance by the General Manager. Any approved exception shall have a one year limit. No employee shall receive an exception to the vacation accrual more than once in a three year period. For unrepresented employees, excess accrued vacation shall be paid to the employee monthly in lieu of accrual.
4. An employee whose employment with the District terminates will be paid for any accrued vacation time at their final rate of pay.
5. Part-time employees do not accrue vacation leave.

4.4 (B): Rates of Accrual

Full-time District employees accrue paid vacation leave at the following rates:

VACATION HOURS Accrued per Year	YEARS OF EMPLOYMENT	
	Non-Exempt Employees	Exempt Employees
80	1st to 5th	
120	6th to 10th	1st to 5th
160	11th to 25th	6th to 15th
240	26th and above	16th and above

4.5: Paid Holidays

4.5 (1): General Provisions

1. Full-time employees receive nine (9) hours off with pay for each of the holidays listed. Part-time employees do not receive paid holidays.
2. If a holiday falls on a Saturday, the preceding Friday generally will be observed as the holiday. If a holiday falls on a Sunday, the following Monday generally will be observed as a holiday.
3. If an employee is on an authorized paid leave on the date when a holiday is observed, the holiday will be paid as holiday leave and not charged against the employee's authorized paid leave.
4. Non-exempt employees who work on any of the holidays listed below other than Thanksgiving Day, Christmas Day, or New Year's Day will be paid their regular eight hour holiday pay, plus, one and one-half times their regular hourly rate for each hour worked. Employees assigned to work a holiday are not eligible for Call-Back pay until the regular eight-hour shift (8:00 a.m. to 4:30 p.m.) has been completed.

5. Non-exempt employees who work on Christmas Day, Thanksgiving Day, or New Year's Day will be paid their regular eight-hour holiday pay, plus, two times their regular hourly rate for each hour worked. Employees assigned to work a holiday are not eligible for Call-Back pay until the regular eight-hour shift (8:00 a.m. to 4:30 p.m.) has been completed.

4.5 (B): Holidays

The following days will be recognized as paid holidays:

1. New Year's Day
2. Memorial Day
3. Independence Day
4. Labor Day
5. Veteran's Day
6. Thanksgiving Day
7. Day after Thanksgiving
8. Christmas Day

4.6: Floating Holidays

1. Full-time employees receive five (5) days or 40 hours designated as floating holidays on January 1st.
2. Part-time employees do not receive floating holidays.
3. Employees may accrue up to a maximum of ten days or 80 hours accrued floating holidays. Each January 1st, employees who have accrued more than the maximum shall be paid the number of excess days/hours at their current hourly rate.

Employees must receive prior approval from their supervisor before using floating holidays. Floating holidays will be scheduled in accordance with the District's work needs.

4.7: Educational Assistance

Regular full-time employees of the District are encouraged to pursue educational opportunities which are related to their present work, or which will prepare them for potential advancement opportunities within the District.

The District has the sole discretion in determining whether to reimburse employees for courses. The General Manager may elect to reimburse courses of study based on the following guidelines:

1. Qualified classroom education and non-classroom education (e.g., e-learning, distance learning) are reimbursable under this policy.
2. To be eligible for reimbursement of course costs, the employee must receive advance written approval for the class(s) from the General Manager. Requests for reimbursement must be submitted in writing.
3. A class may be eligible for reimbursement pursuant to this policy if the General Manager determines that the class is, related to the employee's present work assignment or that it will prepare them for future foreseeable opportunities within the District. The General Manager will determine that the class provider is an accredited or otherwise qualified provider of the educational training classes. Such classes may be taken individually and need not be directed toward a degree or certificate.
4. The District may reimburse up to the entire costs of tuition and required class materials if the employee received a grade of A or B for the class(s). Reimbursement eligibility for classes which do not grant traditional letter grades are subject to General Manager review and approval.
5. The District may reimburse for up to one-half (1/2) of the cost of tuition and required class materials if the employee received a grade of C, or pass for the class(s).
6. No reimbursement to employees who fail or receive a grade below C for the class(s).
7. The total amount of reimbursement, which will be paid to an employee, is limited to \$3,000.00 in any calendar year with General Manager pre-approval and may be subject to reduction or withdrawal at any time based on District budgetary requirements.

FLSA Exempt Employees (Management) and Non-represented staff may be eligible to exceed the \$3,000.00 limit in any calendar year if enrolled in a program of post-secondary education courses which is designed to result in obtaining an advanced degree in a work related field such as; public administration, business administration, engineering, etc., and have entered into a "Student Loan Agreement" with the District approved by the General Manager and District Board. The intent of this section is to support the District's Succession Plan.

8. Upon completion of the class(s), the employee is responsible for sending copies of the grade slip(s) and expense receipt(s) to the General Manager.
9. The employee will be notified of final approval, or the reasons for disapproval, of their request for reimbursement.

4.8: Medical, Dental, Long Term Disability, Life and Accidental Death and Dismemberment Insurance

The District provides a variety of insurance plans, which are briefly described below, to eligible employees.

4.8 (1): Medical, Dental and Vision

- Medical insurance coverage is provided to eligible employees through the Public Employees' Retirement System ("PERS") pursuant to the Public Employee Medical and Hospital Care Act ("PEMHCA"). Eligibility for PERS' medical coverage begins for all eligible employees on the first of the month following date of hire. Eligible employees may select from the plans offered to District employees from time to time by PERS. Dental and vision coverage is also provided to eligible employees through a private carrier. Employee eligibility shall be determined by the insurance carriers and CalPERS under the applicable terms of the various policies and applicable rules and regulations.
- The District will contribute the minimum CalPERS required contribution per month toward active employee medical, dental and vision insurance coverage and shall periodically increase that amount to reflect the minimum contribution required by law. The below stated IRC section 125 employer contributions shall be reduced by the amount of, and at the same time as, any such legally required increase in minimum contribution.

The District will continue to offer an IRC Section 125 "cafeteria" plan to its eligible employees to assist eligible employees in defraying the cost of medical, dental, and vision insurance premiums. The District will pay the following monthly amounts into the eligible employee's cafeteria plan account, based on the level of the employee's medical plan enrollment, with which the employee may pay for medical, dental, and vision insurance premiums which includes the PERS required minimum contribution:

Enrollment Level Effective 1/1/25

- Not enrolled \$ 280
 - Employee Only \$1700
 - Two Party \$3244
 - Three or more \$3805
- i. Effective July 1, 2025 the contribution toward the Cafeteria Plan will be the dollar cost of the PEHMCA Kaiser, Dental, and Vision plans corresponding to the employee's choice of Employee, Employee Plus One, or Employee Family.
 - ii. For employees hired before July 1, 2025 the contribution toward the Cafeteria Plan will remain as stated above in 8.1.B. Effective July 1, 2025 the District will grandfather the members currently on the Blue Shield medical plan and contribute toward the Cafeteria Plan the cost of the PEHMCA Blue Shield Medical Plan, Dental and Vision Plan.

- iii. The Cafeteria contribution will remain the same until the cost for PEHMCA Kaiser, Dental, and Vision plans exceeds the current contributions stated above.
- iv. Should an employee elect a medical plan beyond the cost of PEHMCA Kaiser, Dental, and Vision plans the employee will be required to cover the additional cost out of pocket.

All money contributed into the employee's cafeteria plan account and used for insurance premiums shall be treated as pre-tax dollars, subject to the requirements and limitations of applicable state and federal law. If an employee does not elect to use the entire allotment for medical, dental, and vision premiums, the employee will receive the unused portion as additional pay subject to taxes and reporting on the employee's W-2 forms. If an employee's premium for medical, dental, and vision insurance coverage exceeds the monthly flexible benefit plan payment, the excess will be deducted from the employee's paycheck on each pay peri

4.8 (2) Flexible Spending Account plan

Since January 1, 2013 the District offers a separate Flexible Spending Account plan, to permit members to use pre-tax dollars to pay for qualified dependent care expenses and qualified uninsured medical expenses. Limits for each type of account will be subject to applicable state and federal law.

Medical insurance coverage and plans are provided to eligible employees through the Public Employees' Retirement System ("PERS"). Medical premiums are subject to change each calendar year on January 1st and remain in effect for 1 calendar year.

Dental and Vision coverage is also provided to eligible employees. Information regarding dental and vision coverage may be obtained from Human Resources.

All monies used for actual insurance premiums shall be pre-tax dollars. If an employee does not use the entire allotment, the employee will receive the unused portion as additional pay subject to taxes and reporting on the employee's W-2 forms. If an employee's premiums for medical, dental, and vision insurance coverage exceeds their monthly amount of the Cafeteria Plan, the overage will be withheld from the employee's paycheck.

Eligibility for medical, dental, and vision coverage begins for all eligible employees on the first of the month following date of hire. If the date of hire falls on the first of the month, dental, and vision coverage is effective on the date of hire.

4.8 (3): Long Term Care

Long term (nursing home and assisted living) care plans are not currently available through CalPERS. However, should CalPERS allow enrollment in the future, eligible employees may enroll with premiums paid through payroll deductions to CalPERS.

4.8 (4): Long Term Disability Insurance

Long-term disability insurance is available to eligible employees. Long-term disability benefits become effective on the ninety-first day of disability. The monthly benefit is an amount equal to 66-2/3% of base monthly salary not to exceed a maximum monthly benefit of \$8,000 for employees, \$11,000 for managers, subject to the terms, conditions and limitations of such particular program or insurance policy.

Long-term disability may be coordinated with any other disability benefits received by the employee. The maximum monthly benefit shall not exceed the amount the employee was earning when the disability started. The District pays the premium for the employee.

4.8 (5): Short Term Disability Insurance

Short-term disability insurance is available to eligible employees. The District funds the program. An employee who is unable to work due to injury or illness for more than thirty days is eligible to receive full base salary from the thirty-first day of disability to the ninetieth day of disability.

4.8 (6): Life and Accidental Death and Dismemberment Insurance

The District pays for premiums on life and accidental death and dismemberment policies. Full-time employees are eligible for this coverage on the first of the month following date of hire. Coverage equals 1.5 times the employee's annual base salary, subject to a maximum of \$300,000, subject to the terms, conditions and limitations of such particular program or insurance policy.

The tables below summarize benefits schedules detailed in this policy;

Disability Leave Benefit Schedule

Leave Period	Leave Type	Who pays	Amount of Employee Benefit
1-30 days	Sick leave, Vacation, Floating Holiday	Employee paid leave bank	100% pay
31-90 days	STD	District paid	100% pay
91+ days	LTD	District paid	66.67% pay

Disability Leave—Other Benefit Continuation

Period	Health	Life	Dental	Vision	Paid time Accrual (sick leave, vacation, holidays)
1-30 days	Continued; usual cost split (Employer-employee)	Continued; District paid	Continued; usual cost split	Continued; usual cost split	Accruals continue
31-90 days	Continued; usual cost split	Continued; District paid	Continued; usual cost split	Continued; usual cost split	No accruals
91+ days	Employee paid after 2 nd month after 91 st day	Continued; premium waived	Employee paid	Employee paid	No accruals

4.9: COBRA Requirements

Federal COBRA - COBRA, which stands for the Consolidated Omnibus Budget Reconciliation Act, is a federal law that applies to employers with group health plans that cover 20 or more employees, allowing employees and their families to keep their health benefits for at least 18 months under certain circumstances, including if the employee loses their job or their hours are cut. Congress passed the Consolidated Omnibus Budget Reconciliation Act in 1985, to provide temporarily extended health benefits to part-time and full-time employees with employer-sponsored health benefits who were laid off, to cover the period of time they were between jobs. The federal law amended the Employee Retirement Income Security Act, the Internal Revenue Code, and the Public Health Service Act, to provide continuation of group healthcare coverage that would otherwise be terminated.

Cal-COBRA - Cal-COBRA is a state law in California that applies to employers with group health plans that cover between two and 19 employees, allowing employees to keep their benefits for up to 36 months following a qualifying life event, such as the following:

- The employee's job ends.
- The employee dies.
- The employee's hours are cut.
- The employee enrolls in Medicare.
- You divorce or legally separate from the employee.
- You are no longer a dependent of the employee.

Cal-COBRA also applies to workers who have health plans through an employer that has 20 or more employees and have used up their federal COBRA coverage. For instance, a

California employee who loses their job or has their hours cut at work can extend their healthcare coverage for up to 18 months under the federal COBRA law, and then for an additional 18 months under Cal-COBRA. If, however, the employee's federal COBRA lasted 36 months, they are not eligible to extend their healthcare coverage under Cal-COBRA.

COBRA medical insurance will be offered through CalPERS to employees, and their legal dependents as required by law. Other COBRA required insurance will be offered through the District's insurance plans. In the event of termination of marriages, domestic partnership, the death of the employee, or a dependent child reaching the age limit for insurance, under the same conditions used for traditional marriages, COBRA will be offered.

4.10: PERS Retirement Plan

The District is a participant in the California Public Employee Retirement System (CalPERS), which is the nation's largest public pension program, serving California public agencies.. CalPERS is the District's primary retirement program and is governed by California Public Employees' Retirement Law (PERL) and the California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013.

4.10 (1) Pension Formula

1. For employees hired before July 1, 2012, the District will continue to contract with CalPERS to provide such employees with benefits under the "2.5% at age 55" pension formula (Classic Tier I). The District may continue to apply the 2.5% at age 55 pension formula to employees hired on or after July 1, 2012 but before December 6, 2012. An employees hired on or after December 6, 2012 shall be classified as a "new employee" with the District.

For employees hired after December 6, 2012 and with a prior membership in CalPERS before January 1, 2013 and a break in service of less than six (6) months (Classic member), the employee will be in the District Tier II plan, subject to a pension formula of "2% at age 60".

Any new employee, who does not qualify as a CalPERS Classic member, joining CalPERS for the first time after January 1, 2013 or with a break in service of over six (6) months, will be in the District PEPRA plan, in which case the pension formula of "2% at age 62" applies.

2. For purposes of the pension formulas under paragraph 1 above, final compensation will be determined as provided under Government Code § 20037 (The retirement formula is based on an average of the final 3 years of employment compensation or any consecutive 36 months during the member's employment that the base pay, including other CalPERS reportable

compensation, is the highest average; and is subject to the terms, conditions, and limitations of the CalPERS program.).

3. Effective January 1, 2013 the District implemented PEPRA, prescribing the pension benefits of certain employees. Employees subject to the PEPRA are not covered by the terms of subsection D.9 (A) 1 above. The PEPRA will continue to apply to District employees to the extent and in the manner required by law.
4. The application of the pension formula is subject to the rules and laws governing CalPERS retirement benefits, which may be subject to change.

4.10 (2): Pension Contributions

Employees covered under the Classic Tier I plan will pay the eight percent (8%) employee contribution required by the PERS pension plan. Employees covered under the Classic Tier II plan will pay the seven percent (7%) employee contribution. Employees subject to PEPRA will pay half of normal cost as provided by PEPRA. PEPRA required contributions are currently 7.75% and subject to change. CalPERS is an Internal Revenue Code Section 414(d) plan, permitting employee contributions to be made on a tax deferred basis.

The District does not participate in the Federal Social Security system, for full-time employees participating in the CalPERS pension plan. Part-time employees are subject to Social Security, unless otherwise eligible under CalPERS. All employees hired after January 1, 1987 are required to participate in the Medicare insurance system. The District makes a deduction from each employee's pay check for the Medicare contribution.

4.11: PERS Survivor Benefit Plan

The District contracts with CalPERS to provide Survivor Benefits to dependents of employees who die before retirement. The benefit is provided at no cost to the employee. The survivor benefit provides a monthly taxable allowance which is payable in addition to any other pre-retirement death benefit paid by CalPERS.

The number of survivors determines the monthly allowance. Additional information on this benefit may be obtained from the District Administration Offices.

D.12: Employee Assistance Program

The Employee Assistance Program (EAP) is a benefit provided at the District's expense to all employees of the District. The program is designed to provide assessment, referral and counseling in a confidential and professional environment.

Use of the program is limited to three appointments during the period January 1 through June 30 and three appointments during the period July 1 through December 31 in each calendar year.

An Employee Assistance Counselor may recommend referral to other health care providers and will discuss with each employee the coverage for such services afforded under the employee's individual health care plan. The employee is solely responsible for any costs incurred as the result of such referrals and should consult with their health care provider to determine the coverage available to themselves or family members.

All services provided by the Employee Assistance Program are strictly confidential and will not be disclosed to the District. Subject to the appointment limitations stated above, the EAP is available to both the employee and their eligible dependents (spouse/registered domestic partner or dependent children.)

4.12 (1): District Referral

The General Manager may, at his sole discretion, refer an employee to the Employee Assistance Program. The employee shall be encouraged to sign a release to notify the District that the appointment was made and kept. No other information shall be disclosed to the District without the employees' written consent.

4.13: Deferred Compensation

Employees may participate in any deferred compensation plan offered by the District. . Employees may designate the amount of pre-tax dollars to be deducted from their paychecks. The IRS establishes the maximum contribution and the amount is subject to a possible increase each year.

The District will provide matching contributions for unrepresented employees, at a one (1) to 0.75 ratio to a maximum of 3% of salary. (Example If an employee contributes 4% of their salary to a 457 Deferred Compensation plan the District will contribute 3% of salary equivalent to the employee's 457 Deferred Compensation plan. The General Manager may have a different contribution ratio based on their contract.

D.14: Leaves of Absence

D.14 (1): Absence Request

Employees must request time off using the District's timekeeping system for any of the following types of absences:

- a. Vacation Leave
- b. Floating Holiday Leave
- c. Compensatory Time Leave
- d. Sick Leave
- e. Medical Leave
- f. Pregnancy Leave
- g. Jury/Witness Leave
- h. Bereavement Leave
- i. Leave Without Pay
- j. Military Leave

Scheduling of leave-vacation, floating holiday or compensatory time leave- may be done up to one year in advance. After a scheduled leave is approved, the District will make every effort to honor that request. However, should the needs of the District later require the services of the employee during the period of approved leave, the District may need to cancel or reschedule all, or a portion, of the previously approved leave. Medical and pregnancy leave requests are governed under the sections listed below.

Employees are to submit a leave request through the District's timekeeping system. In the case of sick leave, the employee must indicate if the absence is for a doctor's appointment, dentist appointment, or an illness; and whether it is for the employee, or an immediate family member. Absence Requests are to be submitted to the employee's supervisor at least one week before the requested leave, except in cases of emergency or other unanticipated absences. In these instances, the request must be submitted at the earliest possible opportunity. Absence Requests for sick leave due to illness are to be submitted to the employee's supervisor during the first workday upon returning to work.

4.14 (2): Leaves of Absence

4.14 (2)(1): Sick Leave

1. Sick leave may be used only in the event of an illness, dentist or doctor appointment, or non-industrial injury of the employee, or of the employee's family member (child, parent, spouse or registered domestic partner, grandparent, grandchild, or sibling.) Up to one-half of the employee's annual sick leave accrual may be used to care for a sick or injured family member, or for a dentist or doctor appointments of the family member (per Healthy Workplaces/Healthy Families Act of 2014 – Paid Sick Leave).

2. As a condition of approval of sick leave for any employee, the District may require verification of the reason for which the sick leave is requested. After an employee has used sick leave, the District may request verification of the reason for the taken sick leave. Use or attempted use of sick leave when an employee is not entitled to use sick leave will result in disciplinary action up to and including discharge.
3. In order to apply for sick leave use, an employee shall notify the appropriate immediate supervisor prior to the beginning of the employee's work day whenever possible and in no case later than one (1) hour after the time established as the beginning of the employee's work day, unless the employer determines that the employee's duties require more restrictive reporting. Failure to do so without good reason shall result in that day of absence being treated as leave of absence without pay and may lead to disciplinary action.
4. An employee may use their accrued vacation or floating holiday leave for sick leave when their sick leave is depleted.
5. If the employee is absent on sick leave for more than one (1) day, the employee will keep the immediate supervisor informed as to the date the employee expects to return to work.

4.14 (2)(1)(i): Accrual

Full-time employees will accrue sick leave at the rate of one day (8 hours) per elapsed month of service. Employees do not accrue sick leave when they are on short-term or long-term disability leave. Employees hired before July 1, 2012 may accumulate unused sick leave without limit. Employees hired on or after July 1, 2012 may accumulate up to four hundred eighty (480) hours. If such employee's accumulated sick leave balance reaches that amount, they will no longer accrue sick leave until their balance falls below four hundred eighty (480) hours.

Effective July 1, 2012 accumulated unused sick leave is not compensable upon termination and ceases to exist at that time.

Temporary, Part-Time, or seasonal employees who work more than thirty (30) days in a year, will accrue sick leave at the rate of one hour (1 hour) per thirty (30) hours worked beginning the first date of employment. A Temporary, Part-Time, or seasonal employee's use of sick leave will be limited to 24 hours or three days during a calendar year (per Healthy Workplaces/Healthy Families Act of 2014 – Paid Sick Leave). Temporary, Part-Time, or seasonal employees will be limited to total accrued paid sick leave of no more than 48 hours or six days.

Pursuant to California Government Code Section 20965, the District will report to CalPERS the balance of any remaining accrued but unused sick leave for an employee whose effective date of retirement is within four months of separation from employment with the District for purposes of calculating the employee's years of service credit.

4.14 (2)(2): Medical Leave

Any regular or part time employee who, for medical reason, is temporarily unable to work may request in writing a medical leave of absence. The General Manager will evaluate the request based on the circumstances involved, the anticipated duration of the leave, and the needs of the District. Such period will not exceed six (6) months.

A medical leave of absence is unpaid except that an employee who is granted a medical leave of absence must utilize any accrued sick leave and thereafter, accrued vacation or holiday leave, during the period of their sick leave. The employee also may be eligible for the District's short-term and long-term disability plans, as well as any disability retirement benefits under CalPERS. Any portion of a leave that occurs after all sick, holiday, vacation, short term and long term disability benefits have been exhausted will be without pay.

Health insurance benefits ordinarily provided by the District, and for which the employee is otherwise eligible, will be continued during the period of short term disability until the last day of the second month, following the 91st day of disability. The cost of coverage normally borne by the employee will remain the sole responsibility of the employee. The employee should make arrangements with the office to pay for the costs of such coverage before the leave begins.

Life, Accidental Death, and Dismemberment Insurance for which the employee is otherwise eligible, will be continued during the period of disability up to a maximum of Ninety [90] days. The carrier waives premiums for these benefits when the employee's disability exceeds 90 days.

Dental and vision insurance benefits ordinarily provided by the District, and for which the employee is otherwise eligible, will be continued during the period of disability until the last day of the month in which the 91st day of disability occurs.

Sick, holiday, and vacation leave will not accrue while an employee is on a disability leave in excess of thirty (30) days.

An employee who requires a leave of absence for medical reasons must make a request to the General Manager in writing explaining the need for such a leave. The employee must provide at least 30 days advance notice before the date the leave will begin if the need for the leave is foreseeable. If the employee learns of the need for a leave less than 30 days before the date the leave must begin, the employee must provide as much advance notice as practicable. The notice must specify that a need for a medical leave exists, the date such leave will begin, and the expected duration of the disability. The

notice must be accompanied by a medical certification from a health care provider that verifies the existence of the medical condition, the anticipated duration of the leave, and the dates the leave is expected to begin and end. An employee who requests such a leave may be required to provide additional medical certification from time to time thereafter in order to provide updated information regarding the employee's condition. Before returning to work from a medical leave of absence, an employee must provide a written verification from the employee's health care provider that indicates that he/she is fit to return to work and articulates specific restrictions regarding employee physical capabilities.

An employee who returns to work within twelve (12) months of commencement of the leave of absence with a release to full duties will be returned to their former position, if available, provided that a written medical statement verifying ability to perform the physical requirements of the job is presented. If such position is not available, the employee will be offered an equivalent position with equivalent employment benefits, pay, and other terms and conditions of employment. Such an employee will be credited with all service on paid leave status prior to the commencement of their disability, but not for the leave without pay.

Requests for extensions of a leave of absence will be considered if they are received by the General Manager in writing before the expiration of the approved leave, are supported by proof of continued medical need as supported by a certification by a health care provider, and request extensions that do not cause the total period of absence to exceed six months. An employee who fails to report for work immediately following the expiration of an approved extended leave may be deemed to have voluntarily resigned.

4.14 (2)(3): Modified Duty Policy

A. Purpose.

The purpose of the District's Modified Duty Policy is to encourage and motivate employees to return to work as quickly as possible while recuperating from either work-related and non-work related illnesses or injuries. Coordination between medical personnel and the District can often lead to modified duty which, if properly evaluated and monitored, may speed the employee's recovery while minimizing disruptions to the District's operations/administration that may otherwise occur when employees are absent due to injuries or illness.

B. Procedure.

1. The District will require that the injured employee's physician complete a "Modified Duty Status" form upon the initial doctor's visit and upon each subsequent follow-up visit. This form will provide the District with a guide to determine whether a modified duty assignment is appropriate.

2. It will be the responsibility of the employee to secure the completed “Modified Duty Status” form and to keep their supervisor informed as to the time and date of their next scheduled doctor’s visit.
3. The District will endeavor to accommodate employees and provide work that will fit within the constraints specified by the physician. If a limitation or constraint is unclear or ambiguous, the District will err on the side of employee health and safety regarding assignment of specific duties. Employees will not work overtime while on Modified Duty.
4. Employees on modified duty status must keep all scheduled medical appointments, and must be re-evaluated as to their modified duty status at least once per month.
5. Participation in the modified duty program is conditional upon the employee’s continued medical progress toward recovery and return to regular duties. In the event the employee reaches a stationary condition a medical determination will be made as to whether the employee can return to their former position or whether alternative employment opportunities may be considered. As the modified duty program is intended as an interim measure, there will be a review of progress toward return to regular duties no later than six months after the employee enters the program.
6. If, at the 6 month review a determination is made that permanent accommodation will be required, the District will engage in an interactive process with the employee regarding the feasibility of reasonable permanent accommodations. The District will make the final decision as to what, if any, reasonable accommodation will be provided.

4.14 (2)(4): Family Care and Medical Leave

4.14 (2)(4)(i) Family Medical Leave Act and California Family Rights Act

The Family Medical Leave Act (FMLA) is a federal law that provides eligible employees with unpaid protected leave for specific, qualifying family and medical reasons. The California Family Rights Act (CFRA) is a state law that provides eligible employees with unpaid protected leave for specific, qualifying family and medical reasons. Eligible full-time employees may take up to 12 workweeks (480 hours) of leave in a 12-month period. Part-time employees may take leave on a proportional basis. The District will provide an eligible employee with job and benefit protected leave time for qualifying reasons, as required by these laws. Eligible employees receive 12 workweeks (or 26 workweeks in some cases) in a 12-month period, they do not need to take leave in one continuous period of time; leave may be used continuously, intermittently, or on a reduced work schedule.

Eligibility:

To be eligible for FMLA/CFRA leave, an employee must be either a full-time or part-time employee and have 12 months or more of service with the District and have worked at least 1,250 hours in the 12-month period before the first day of leave.

An employee is eligible to take FMLA in the event of:

- The employee's own serious health condition;
- the birth of a child or the placement of a child with the employee and/or employee's registered domestic partner for adoption or foster care; leave must be taken within one year of the event; when both parents are employed by the same employer, they are limited to a combined 12 weeks of bonding leave
- The need to care for an immediate family member (spouse, parent, registered domestic partner, child or registered domestic partner's child of any age, sibling, grandparent or grandchild) with a serious health condition as certified by a health care provider.
- A "qualifying exigency" arising from the employee's spouse, son, daughter or parent who is on covered active duty (or has been notified of an impending call or order to active duty) in the Armed Forces
- To care for a service member when the employee is the spouse, son, daughter, parent or next of kin of a covered service member.

If the employee qualifies, the employee is entitled to up to a total of 26 workweeks for military caregiver leave.

An employee is eligible for CFRA leave in the event of:

- The employee's own serious health condition (with the exception of pregnancy, which is covered under Pregnancy Disability Leave and does not run concurrently with CFRA)
- Bonding time after the birth of a child or the placement of a child with the employee and/or employee's registered domestic partner for adoption or foster care; leave must be completed within one year of the event; when both parents are employed by the same employer, they each are eligible for 12 weeks of bonding leave.
- The need to care for an immediate family member (spouse, parent, registered domestic partner, child or registered domestic partner's child of any age, sibling, grandparent, grandchild, or "designated person"), with a serious health condition as certified by a health care provider.
- "Designated Person" is any individual related by blood or whose association with the employee is the equivalent of family relationship. The employee must identify the "designated person" at the time the employee requests the leave. Employees are limited to one designated person per 12-month period.
- A "qualifying exigency" arising from the employee's spouse, qualified domestic partner, son, daughter, parent, or designated person who is on covered active

duty (or has been notified of an impending call or order to active duty) in the Armed Forces

- The need to care for a spouse or parent with a serious health condition as certified by a health care provider.
- The need to care for a registered domestic partner.

When the reason for the leave is covered by both FMLA and CFRA, the leave will run concurrently. When the reason for the leave is not covered by both laws, only one will be used and eligibility for the other leave remains. For example, an employee can take 12 weeks of leave to care for a sibling under CFRA and then another 12 weeks to cover a spouse's illness or their own illness under the FMLA for a total of 24 weeks of protected leave.

Definitions:

"Serious health condition" means illness, injury (including on-the-job injuries), impairment, or physical or mental condition of the employee or other individual with a qualifying relationship to a child, parent spouse or registered domestic partner of the employee that involves either:

- In-patient care (i.e., an overnight stay) in a hospital, hospice, or residential health care facility; or
- Continuing treatment or supervision by a health care provider

"Health Care Provider":

- An individual licensed as a physician or surgeon, including an osteopathic physician or surgeon, who directly treats or supervises the treatment of the Serious Health Condition; or Any other person determined by the U.S. Secretary of Labor to be capable of providing health care services under the FMLA.

"Child":

- A biological, adopted, or foster child, a stepchild, or a legal ward or child of an employee standing in "loco parentis" ("loco parentis" means in place of a parent; instead of a parent; charged with a parent's rights, duties, and responsibilities although there may not be a biological or legal relationship). A child must be either under 18 years of age or an adult dependent child for FMLA, but under CFRA, the definition of a "child" does not require that the child be under 18 or an adult dependent of the employee..

"Parent":

- A biological, foster or adoptive parent, a step-parent, or a legal guardian or other person who stood in loco parentis to the employee when the employee was a child. Parent does not include a parent-in-law.

"Qualifying Exigency":

- Family preparations resulting from a short-notice of deployment, attending military events and related activities, child care and school activities affected by the deployment, activities related to care of the military member's parent, financial and legal arrangements affected by the deployment, counseling related to the deployment, time with service member during rest and recuperation leave, certain post-deployment activities, and additional activities related to the active duty or call to active duty agreed to by the employee and employer.

Certification

An employee must provide 30 days advance notice to his or her manager of the need to take Family Medical Leave, FMLA, or CFRA leave when the need for leave is foreseeable. When 30 days' notice is not possible, the employee must provide notice to their manager as soon as practicable but no later than 15 days after the commencement of the leave.

The employee must provide a medical certification or military orders for all FMLA or CFRA requests. The District is not permitted to request a diagnosis. The certification must be issued by a Health Care Provider and shall include:

1. The date on which the Serious Health Condition commenced;
2. The probable duration of the condition;
3. The appropriate medical information within the knowledge of the health care provider regarding the condition, including that the employee is unable to perform the functions of their position or the employee is required to care for their spouse or family member.

Paid or Unpaid Leave

FMLA and CFRA are unpaid leaves. Employees may choose to use any earned or accrued benefit time in accordance with District guidelines.

- For the employee's own serious health condition, the employee may elect, or the District may require the employee to use any accrued vacation time or other accumulated paid leave, including any accrued sick leave. Additionally, the employee may elect to use accrued sick leave for any other reason mutually agreed to by the District.
- If the leave is to care for a qualifying family member, the District requires the employee to use any accrued vacation time or other accumulated paid leave. Employees are entitled to use up to half of their annual accrual of sick leave to care for a qualifying family member. Example: employees who accrue the full 96 hours in a year can use 48 hours for the care of a qualifying family member. This time can be used continuously or intermittently.

Benefit Continuation

During the period of FMLA/CFRA leave, the employee is entitled to accrual of seniority and to participate in employee benefit plans, including life, short-term or long-term disability or accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to any other leave.

During FMLA or CFRA leave, the District will maintain and provide the employer portion (e.g., Cafeteria Plan amount) towards the group health insurance coverage as enrolled for an employee as if they were working. Employees who are “not enrolled” in health insurance coverage through the District will receive the current amount as listed in the table in the Medical, Dental and Vision section of the manual.

Reinstatement

Employees on FMLA have the right to reinstatement to the same or comparable position upon return. There is a limited exception under FMLA for “key employees” that allows an employer to deny reinstatement to an employee who is among the highest paid 10% of the District’s employees. This denial is necessary to prevent substantial and grievous economic injury to the operations of the District. The District is required to notify the employee of the intent to deny reinstatement. However, CFRA leave does not have this “key employee” exception and the District is required to reinstate all employees after CFRA leave unless the position would have otherwise been eliminated independent of the CFRA leave (e.g., layoff, reduction in hours, or disciplinary action unrelated to CFRA leave), or where the employee fraudulently took CFRA leave when they did not otherwise qualify for the leave.

4.14 (2)(5): California Paid Family Leave

Your family means everything, and life-changing events can be overwhelming. Paid Family Leave (PFL) provides short-term wage replacement benefits program through the state of California to people who need to take time off work to bond with a new child, care for a seriously ill family member, or support a family member’s military deployment.

There are three types of PFL claims:

- Bonding: For birth mothers transitioning from pregnancy disability benefits and new mothers (without a pregnancy disability claim), fathers, and foster or adoptive parents welcoming a new child into the home.
- Care: For people who become a caregiver for a seriously ill family member.
- Military Assist: For workers taking time off to support a military-family member deploying to a foreign country.

If eligible, you may receive benefit payments for up to 8 weeks in a 12-month period. The minimum weekly benefit amount is \$50, and the maximum is \$1,681 per week. Our Paid Family Leave Calculator helps estimate your benefit amount.

PFL provides benefit payments but not job protection. Other federal laws such as Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA) may protect your job.

To qualify for PFL benefits, you must:

- Be unable to do your regular work.
- Have lost wages because you need to:
 - Bond with a new child.
 - Care for a seriously ill family member.
 - Support a family member in the US armed forces who is deploying to a foreign country.
- Be employed or actively looking for work when your family leave starts.
- Have earned at least \$300 and paid into State Disability Insurance (SDI) in the last 18 months. You will see this as “CASDI” on your paystub. Learn more about calculating benefit payment amounts.
- Submit any required documents.

If you are unsure if you are eligible to receive PFL benefits, please contact either Human Resources or the state EDD Office for more information or assistance.

4.14 (2)(6): Civil Air Patrol Leave

“Civil Air Patrol leave” means leave requested by an employee who is a volunteer member of the California Wing of the civilian auxiliary of the United States Air Force commonly known as the Civil Air Patrol and who has been duly directed and authorized by the United States Air Force, the California Emergency Management Agency, or other political subdivision of the State of California that has the authority to authorize an emergency operational mission of the California Wing of the Civil Air Patrol, to respond to an emergency operational mission, within or outside of the state, of the California Wing of the Civil Air Patrol.

- “Employee” means a person who may be permitted, required, or directed by an employer for wages or pay to engage in any employment and who has been employed by that employer for at least a 90-day period immediately preceding the commencement of leave, if otherwise eligible for leave.
- “Employee benefits” means all benefits, other than salary and wages, provided or made available to an employee by an employer and includes group life insurance, health insurance, disability insurance, and pensions, regardless of whether benefits are provided by a policy or practice of an employer.
- “Employer” means any person, partnership, corporation, association, or other business entity; or the State of California, a municipality, or other unit of local government; that employs more than 15 employees.

4.14 (2)(7): Crime Victim Leave

Assembly Bill (AB) 2992, prohibits an employer from discharging, or discriminating or retaliating against, an employee who is a victim of crime or abuse[,] for taking time off from work to obtain or attempt to obtain relief. AB 2992 expands existing law providing protected leave for employees who are victims of domestic violence, sexual assault, or stalking, to include leave for victims of other crimes or offenses “that caused physical injury or that caused mental injury and a threat of physical injury.” The legislation also provides protected leave for an employee “whose immediate family member is deceased as a direct result of a crime” and expands the types of documentation for leave eligibility that an employee may provide to verify that a crime or abuse occurred.

An employee may take protected leave if they have been a victim of a crime or public offense, wherever it may have taken place, that would constitute a misdemeanor or a felony if the crime had been committed in California by a competent adult. It does not matter whether any person is arrested for, prosecuted for, or convicted of, committing the crime.

4.14 (2)(8): Domestic Violence, Sexual Assault, or Stalking Leave

Per California law the District will provide reasonable accommodations for employee safety at work. The employee must notify the District that they are a victim of domestic violence, sexual assault, or stalking, and they must request an accommodation. Such accommodations might include:

- transfer or reassignment to a different job
- changing of work schedule
- installing a lock on office door(s)
- changing the employee workstation or telephone number
- helping the employee document incidents that occur at work, or
- any other changes to the work facility, job structure, or job requirements that will help ensure the employee’s safety.

Once the employee requests accommodation, the District must engage in a timely dialogue with the employee, in good faith, to come up with an effective accommodation. However, the District is not required to provide an accommodation that would create an undue hardship (significant expense or burden, given the employer’s size and resources). An accommodation that puts other employees at risk is an undue hardship.

The District can ask the employee to provide proof that they are a victim of domestic violence, stalking, or sexual assault. The employee may also be asked to provide a written statement that they are requesting an accommodation for these reasons.

California gives employees the right to take time off work to handle issues relating to domestic violence, stalking, or sexual assault. The District must allow employees to take time off to seek relief, including restraining orders, temporary restraining orders, and other injunctive relief (court orders forcing someone to stop doing something) to help ensure their own or their children's safety, health, or welfare. The employee must give advance notice that they need this time off, if possible. If they can't give notice, they must provide certification to the District, within a reasonable time after returning to work, that they took time off for these reasons. This might include a court order, police report, or documentation from a health care provider.

Victims of domestic violence, stalking, or sexual assault may request to take time off for these reasons:

- to get medical treatment for injuries
- to get services from a rape crisis center or a domestic violence program or shelter
- to participate in safety planning or relocate, or
- to get psychological counseling.

4.14 (2)(9): Employee Literacy Assistance

In accordance with California Labor Code 3.9 Section 1040-1044 the District shall reasonably accommodate and assist any employee who reveals a problem of illiteracy and requests employer assistance in enrolling in an adult literacy education program, provided that this reasonable accommodation does not impose an undue hardship on the District. District assistance includes but is not limited to, providing the employee with the locations of local literacy education programs, or arranging for a literacy education provider to visit the jobsite. The District shall make reasonable efforts to safeguard the privacy of the employee as to the fact that they have a problem with illiteracy. There is no requirement for the District to provide time off with pay for an employee to enroll and participate in an adult literacy education program. An employee who reveals a problem of illiteracy and who satisfactorily performs their work shall not be subject to termination of employment because of the disclosure of illiteracy.

4.14(3): Violence in the Workplace

Acts of violence, whether threatened, gestured, or carried out will not be tolerated in the workplace. Anyone witnessing or becoming the subject of such behavior shall immediately report it to a supervisor for proper investigation. Minimizing the threat of violence is a duty of all employees.

Notification: It is the responsibility of all employees to notify a supervisor or the General Manager immediately of any violent act or a threat, or if a violent act or threat against themselves, any other employee, or a member of the public occurs in the workplace or is directly associated with their employment. Notification may be made to any of these persons as appropriate and shall be reported as soon as practicable. Retaliation or the

threat of retaliation against a person who reports such an incident is unlawful and shall not be tolerated.

Possession of Inappropriate Items: Employees shall not possess the following instruments at a worksite or on District property, including parking lots, unless there is a work-related purpose and written approval has been obtained from the employee's supervisor.

- **Firearms:** Any type of firearms.
- **Explosives:** Any type of explosives or ammunition.
- **Fixed Knives:** Fixed blade knives.
- **Folding Knives:** Folding knives with blades over 3.5 inches.
- **Weapons:** Illegal weapons such as defined in Section 12020 of the California Penal Code.

Disciplinary Action: The District shall take appropriate disciplinary action, up to and including termination of employment, against an employee violating this policy as provided for in these rules.

Procedures for Imminent or Actual Violent Acts:

Employee Responsibilities: An employee who is in immediate apparent danger of a violent act, or another employee who witnesses a violent act or the threat of a violent act shall, whenever possible:

- **Safe Location:** Place yourself in a safe location.
- **Emergency Services:** Call 911 and request the immediate response of a police officer. Be prepared to inform the dispatcher of the circumstances and exact location of where an officer is needed.
- **Contact Supervisor:** Inform your supervisor of the circumstances.
- **Media:** Refer media inquiries to the general manager.
- **Cooperate:** Cooperate fully in any administrative or criminal investigation conducted within this policy and the laws.

Supervisor Responsibilities:

- **Safe Location:** Place yourself in a safe location.
- **Ensure Safety:** A supervisor who is informed of a violent act or the threat of a violent act shall whenever possible ensure the immediate safety of employees and the worksite by calling 911, and notifying the general manager.
 - **Involve Individuals:** If feasible, the supervisor shall have the involved individuals wait in separate rooms or locations until the police take control or remove them from the premises.

Procedures – Preventing Future Violence:

Reasonable Belief: Employees who have reason to believe they, or another employee, may be victimized by a violent act sometime in the future, at the workplace, or as a direct result of their employment, shall inform their supervisor immediately so appropriate action may be taken.

Restraining Orders: Employees who have signed and filed a restraining order, temporary or permanent, against an individual due to a potential act of violence, who would be in violation of the order by coming near them at work, shall immediately supply a copy of the signed order to their supervisor and general manager. A copy will be placed in the employee's personnel file.

Post-incident Review:

Policy Evaluation: The general manager, or a supervisor may conduct a post-incident review and use the review to evaluate this policy and procedure.

Support Systems: The District may determine and oversee any post-incident support systems may be needed.

4.15 (4): Workers' Compensation Leave

4.14 (4)(i): Eligibility

An employee who in the performance of their District job duties incurs a job related injury or illness that qualifies the employee for Workers' Compensation temporary disability benefits (i.e. a "compensable claim"), will be placed on Workers' Compensation leave. FMLA and CFRA entitlements will run simultaneously with such leave. An employee who is injured or suffers an illness on the job must report the injury or illness immediately to their supervisor. If another employee learns of the injury or illness and that the injured or ill employee is unable to report the condition, the other employee shall immediately report the illness or injury to their supervisor.

4.14 (2)(5)(ii): Certification

The method and requirements for verification of the basis for the Workers' Compensation leave shall be as allowed or required pursuant to the State of California's Workers' Compensation laws. Medical certification that the employee is released and able to return to work and perform the essential tasks of their regular position without limitation or with limitations that the District can reasonably accommodate pursuant to the District's Modified Duty Policy (D.13(B)(3)) is required before the employee will be permitted to return.

4.14 (2)(5)(iii): Duration

The employee will be retained on work-related medical leave status until one of the following circumstances occurs:

1. The employee is released to work with no restrictions;
2. The employee is released to work with some restrictions, and work is offered by the District, which is consistent with those restrictions;
3. Medical evidence establishes that the employee is permanently unable to return to usual duties; or
4. The employee informs the District of the intent not to return to work (either by directly communicating this intent to the District or by actions inconsistent with intent to return, such as moving out of the area or accepting other employment).

An employee returning to work must provide the District with reasonable advance notice of release to return. The employee must also provide a health care provider's statement indicating fitness to perform the former duties. An employee returning to work will be returned to the former position, if available. If such position is not available, the employee will be offered another position for which the employee is qualified, if one is available.

4.14 (2)(5)(iv): Benefits

Employees sustaining a job-related injury or illness may be entitled to a combination of benefits from any accumulated paid leave, the District's workers' compensation carrier, and the District's short-term and long-term disability plans. These benefits, if any, will be paid in accordance with the provisions of the benefit's respective plans. In no event will the benefits received by the employee exceed their regular rate of pay as of the date of the job-related injury or illness.

Benefits such as vacation and sick leave will not accrue while on a workers' compensation leave. Medical insurance premiums while on leave will be treated in the same manner as with other medical leaves of absence.

4.14 (2)(5)(v): Use of Accrued Leave

Vacation, holiday, and sick leave benefits, which the employee uses during the leave, will be coordinated with workers' compensation benefits; such that the total amount received by the employee will not exceed their regular wages.

4.14 (2)(6): Bereavement Leave

The District offers five (5) days of leave for the death of an employee's immediate family member (child, step-child, grandchild, parent, parent in-law, grandparent, sibling, spouse, or domestic partner). This leave does not need to be taken consecutively, but it must be

used within three (3) months of the date of death. The District may require documentation of the death of a family member within 30 days of the first day of leave. Three (3) days of leave will be paid, and the remaining two (2) days are either unpaid or the employee may utilize any available annual or sick leave to cover the absence.

4.14 (2)(7): Jury and Witness Duty

An employee summoned for jury or witness duty must immediately notify the General Manager, and provide a copy of the documentation verifying the duty. While serving on a jury or as a witness, the employee will be given a paid leave of absence for the duration of the duty. The District will continue paying for benefits and vacation and sick leave will continue to accrue. The employee must return to work each day upon dismissal from duty to complete their remaining normal workday, if feasible.

4.14 (2)(8): Military Leave

The rights of an employee who is a member of the U.S. Armed Forces called to perform required military duty, including but not limited to compensation, benefits, seniority, and rights of return, shall be governed by applicable state and federal law. The District will pay the employee's salary for up to 30 days while on Military Leave.

4.14 (3): Military Family Leave

In accordance with the Family and Medical Leave Act (FMLA), eligible employees may use their 12 weeks of FMLA leave for any "qualifying exigency" arising out of a family member's active military duty. Eligible employees are also permitted to take up to 26 weeks of leave in a single 12-month period to care for a family member who sustains a serious illness or injury while on active military duty.

4.14 (4): Military Spouse Leave

In accordance with California Military & Veterans Code, eligible spouses, and domestic partners of active members of the military are entitled to up to 10 days of unpaid leave when their spouse or domestic partner, who is in active military service, is on leave.

4.14 (5): Organ and Bone Marrow Donor Leave

In accordance with California law, the District must provide employees who choose to donate an organ or bone marrow with leave:

- Organ donors must be provided a paid leave of absence of up to 30 business days in any one-year period, and an additional unpaid leave of absence, up to 30 business days of unpaid leave in any one-year period.
- Bone marrow donors must be provided a paid leave of absence up to five business days in any one-year period, calculated from the date the employee's leave begins.

4.14 (6): School Leave

Employees are allowed to take up to 40 hours off per year for school activities for children in kindergarten through 12th grade. The employee must give reasonable notice to their supervisor of the planned school leave.

Child Related Activities include finding, enrolling, or reenrolling a child in school or with a licensed childcare provider or to address a childcare provider or school emergency, including a request that the child be picked up from school/childcare, behavioral/discipline problems, closure or unexpected unavailability of the school (excluding planned holidays), or a natural disaster.

- **Eligible Employees.** Only employees who are a parent, guardian, stepparent, foster parent, or grandparent of, or a person who stands in loco parentis to, a child are eligible.
- **Prior Notice Required.** Eligible employees desiring to take school visit leave must provide written notice to the executive director or designee reasonably in advance of the leave. Failure to provide written notice in a reasonable time prior to the leave may result in denial of the leave request.
- **Other Leave Runs Concurrently with School Leave.** An employee must use vacation, administrative leave, personal leave, or compensating time concurrently with school leave.
- **Documentation of Participation.** The District may require the employee taking school leave to provide written documentation from the school or licensed daycare facility evidencing the employee's participation.

4.14 (7): Reproductive Loss Leave

Per SB 848, employees are entitled to up to five days of leave for a reproductive loss event, such as a miscarriage, failed surrogacy, stillbirth, unsuccessful assisted reproduction (artificial insemination or embryo transfer), or a failed adoption. This law does not require that leave be paid. The law does provide that, if an employee experiences more than one reproductive loss event within a 12-month period, the employer is not obligated to grant a total amount of reproductive loss leave time more than 20 days within a 12-month period.

4.14 (8): Sick Leave and Kin Care Leave

Sick Leave as Kin Care may be used for the employee's children, parents, spouse, registered domestic partner, grandparent, grandchild, sibling, designated person, or other legal dependents unless otherwise provided for in these Policies and Procedures or required by law. In cases of illness of a family member, employees are entitled to use not less than up to one-half of the employee's annual sick leave entitlement to attend to the illness of a family member, in accordance with Labor Code section 233. Additional leave usage for special circumstances may be granted on a case-by-case basis in the discretion of the general manager.

4.14 (9): Time off to Vote

If an employee does not have sufficient time outside of working hours to vote at a statewide election, employees can be given as much time as they need to vote, but only a maximum of two hours is paid. The time off for voting shall be only at the beginning or end of a regular working shift, whichever allows the freest time for voting and the least time off from work. In no event is the employee eligible to take off more time than is necessary to vote. The employee shall give the supervisor reasonable notice that time off for voting is desired. Absentee voting is encouraged, if possible.

4.14 (10): Volunteer Civil Service Leave

In accordance with California law, the District shall allow volunteer firefighters and other emergency personnel to take time off for certain purposes. This leave is not required to be paid time off. An employee may use any accrued vacation or personal days, or otherwise the leave will be unpaid.

4.14 (11): Volunteer Civil Service Training Leave

No employee shall be disciplined for taking time off to perform emergency duty as a volunteer firefighter, peace officer, or emergency rescue personnel. Employees also are eligible for unpaid leave for required training. An employee may use any accrued vacation or personal days, or otherwise the leave will be unpaid.

4.14 (12): Miscellaneous Leaves

Employees may occasionally need time off to address certain matters that are regulated by law. The District will comply with its legal obligations to provide employees time off, where necessary, to perform military duty or fulfill other commitments. Time off that is provided under this policy will ordinarily be unpaid except where the law requires that the time be paid.

4.14 (13): Pandemic Related Policies

In the interest of protecting the health and safety of the District's employees, the District will comply with applicable Center for Disease Control (CDC), CalOSHA, California Department of Public Health (CDPH), and other local, state, and federal regulatory agency protocols, recommendations and/or requirements, and the District will take every precaution to reduce the risk of exposure to a virus, such as COVID-19. Guidelines, protocols and policies change rapidly as new information emerges on how to stop the spread of this virus, and other potential new health and safety risks.

The District shall thus adhere to its Pandemic Prevention Program, which contains the most up-to-date information and policies, including protocols such as face covering, social distancing, hygiene, testing requirements.

If an employee is required to stay home for a Pandemic related illness and/or exposure, and the employee is unable to perform their work at home, the employee may be granted paid administrative leave, at the discretion of the General Manager, for up to 10 days and 1 occurrence of possible exposure. The above leave may apply until the pandemic ceases to exist.

Employees may be eligible for additional paid or unpaid sick leave, or other benefits as consistent with applicable state or federal law.

The District reserves its rights to implement and modify workplace protocols consistent with state and/or federal law in the interest of the health, safety and welfare of its employees and on the operational needs of the District.

SECTION 5: Amendments

These Personnel Policies may be amended at any time by the District Board, with or without advance notice to employees, unless subject to any obligation to meet and confer with any recognized bargaining unit. Employees will be provided a copy of any amendments.

For employees whose terms and conditions of employment are covered by a Memorandum of Understanding, these Personnel Policies are not intended to supersede or override any provision set forth by the Memorandum of Understanding. In the event of any conflict or inconsistency between the provisions of this Personnel Policy and the provisions of an applicable Memorandum of Understanding, the Memorandum of Understanding shall apply and in accordance with applicable law.

ATTACHMENT A: Confirmation and Receipt of Policies and Procedures

Date - _____

I, _____, understand the requirements and expectations outlined by the Policies and Procedures Manual at West Bay Sanitary District.

I, _____, acknowledge I have been provided with the link and informed where to find and reference an electronic version of the manual. Further, I agree to abide by the guidelines outlined within as a condition of my employment with the District.

I understand that should I have questions regarding the District's policies, I will consult with my immediate supervisor or Human Resources as appropriate.

*Note to employees: Please read the policy manual carefully to ensure that you understand the policy before signing this document.

Employee Signature: _____

Employee Printed Name: _____

Date: _____

Acknowledgment received by: _____, _____
(Signature) (Title)

RESOLUTION NO. 2462 (2025)

RESOLUTION UPDATING PERSONNEL POLICIES

WHEREAS, the Board of Directors approved the District's Personnel Policies by Resolution 1429 (2001) adopted on March 26, 2001, and further amended the District's Personnel Policies by; Resolution 1528 (2003), by Resolution 1576 (2005), by Resolution 1577 (2005), by Resolution 1611 (2007), and by Resolution 1625 (2007); and established the Personnel Policies on August 17, 2011 by Resolution 1775 (2011); and established the Personnel Policies on September 26, 2012 by Resolution 1822 (2012); and established the Personnel Policies on June 28, 2017 by Resolution 2035 (2017); and established by Resolution 2053 (2017) on September 13, 2017; and established by Resolution 2087 (2018) on February 14, 2018; and established by Resolution 2178 (2019) on September 11, 2019; and established by Resolution 2391 (2021) on May 12, 2021 and established by Resolution 2392 (2023) on October 11, 2023 and established by Resolution 2462 (2025) October 29, 2025

WHEREAS, the Board of Directors has determined that the Personnel Policies should be further amended to include updates and revisions; and

WHEREAS, draft of the proposed updated Personnel Policies has been distributed to Teamsters Local 350 and the District's unrepresented employees at least 10 days before the date of formal adoption of this Resolution, and comments and certain further proposed revisions have been received.

NOW THEREFORE be it resolved, that the Personnel Policies dated October 29, 2025 incorporated herein by reference are hereby adopted as the personnel policies of the West Bay Sanitary District. The General Manager is hereby authorized and directed to distribute a copy thereof to all District employees.

BE IT FURTHER RESOLVED that Resolutions 1429 (2001), 1528 (2003), 1576 (2005), 1577 (2005), 1611 (2007), 1625 (2007), 1775 (2011), 1822 (2012), 2035 (2017), 2053 (2017), 2087 (2018), 2178 (2019), 2391 (2021), and 2392 (2023) are hereby rescinded.

Passed and adopted by the District Board of the West Bay Sanitary District at a regular meeting thereof held on the 29th day of October 2025, by the following vote:

- Ayes:
- Noes:
- Abstain:
- Absent:

President of the District Board of the West Bay Sanitary District of San Mateo County, State of California

Attest:

Secretary of the District Board of the West Bay Sanitary District of San Mateo County, State of California



**WEST BAY SANITARY DISTRICT
AGENDA ITEM 8**

To: Board of Directors

**From: Sergio Ramirez, General Manager
Jed Beyer, Water Quality Manager**

**Subject: Bayfront Recycled Water Facility – Solar Presentation – John Pressley
Solar Technologies**

Background:

Mr. John Pressley, representing Solar Technologies, will provide an overview of potential solar power generation solutions for the Bayfront Recycled Water Facility. The presentation will highlight system design concepts, site suitability, cost estimates, funding options, and anticipated benefits of implementing a solar photovoltaic (PV) system to offset the facility's electrical demand.

The purpose of this presentation is to introduce solar energy as a viable long-term strategy to reduce the Facility's operational costs and carbon footprint, while supporting WBSD's sustainability and energy resilience goals.

Analysis:

The Bayfront Recycled Water Facility (BFRWF) is being constructed to provide recycled water for landscape irrigation, toilet flushing, and potential future industrial reuse in the Bayfront area. The facility's electrical demand represents a significant portion of the District's anticipated Operations and Maintenance (O&M) costs.

As part of WBSD's ongoing commitment to sustainability and cost efficiency, staff have been exploring renewable energy opportunities. Preliminary discussions with Solar Technologies, a local solar engineering and installation firm, identified potential for on-site solar generation that could reduce the facility's grid electricity consumption and greenhouse gas emissions.

Mr. Pressley's presentation will include:

- **Investment Tax Credit & Adder Incentives:** Inflation Reduction Act and OBBB Tax Credit Phase Out.
- **Preliminary System Designs:** Description of various PV system sizes and configurations.
- **Energy Savings Analysis:** Estimated annual generation, energy offset, and projected lifecycle savings.
- **Financing Alternatives:** Overview of ownership models, including direct purchase, power purchase agreements (PPAs), and potential incentive programs.
- **Estimated Project Schedule:** Timelines for permitting through final inspection and approval.

Fiscal Impact:

There is no fiscal impact associated with this presentation. Future implementation of a solar project may result in capital costs being offset by long-term operational savings and available incentive funding.

Recommendation:

The General Manager recommends that the Board of Directors receive and file the presentation by Mr. John Pressley of Solar Technologies regarding solar energy options for the Bayfront Recycled Water Facility and provide further direction.

Attachments:

Attachment A - Solar Technologies Presentation



West Bay Sanitary District

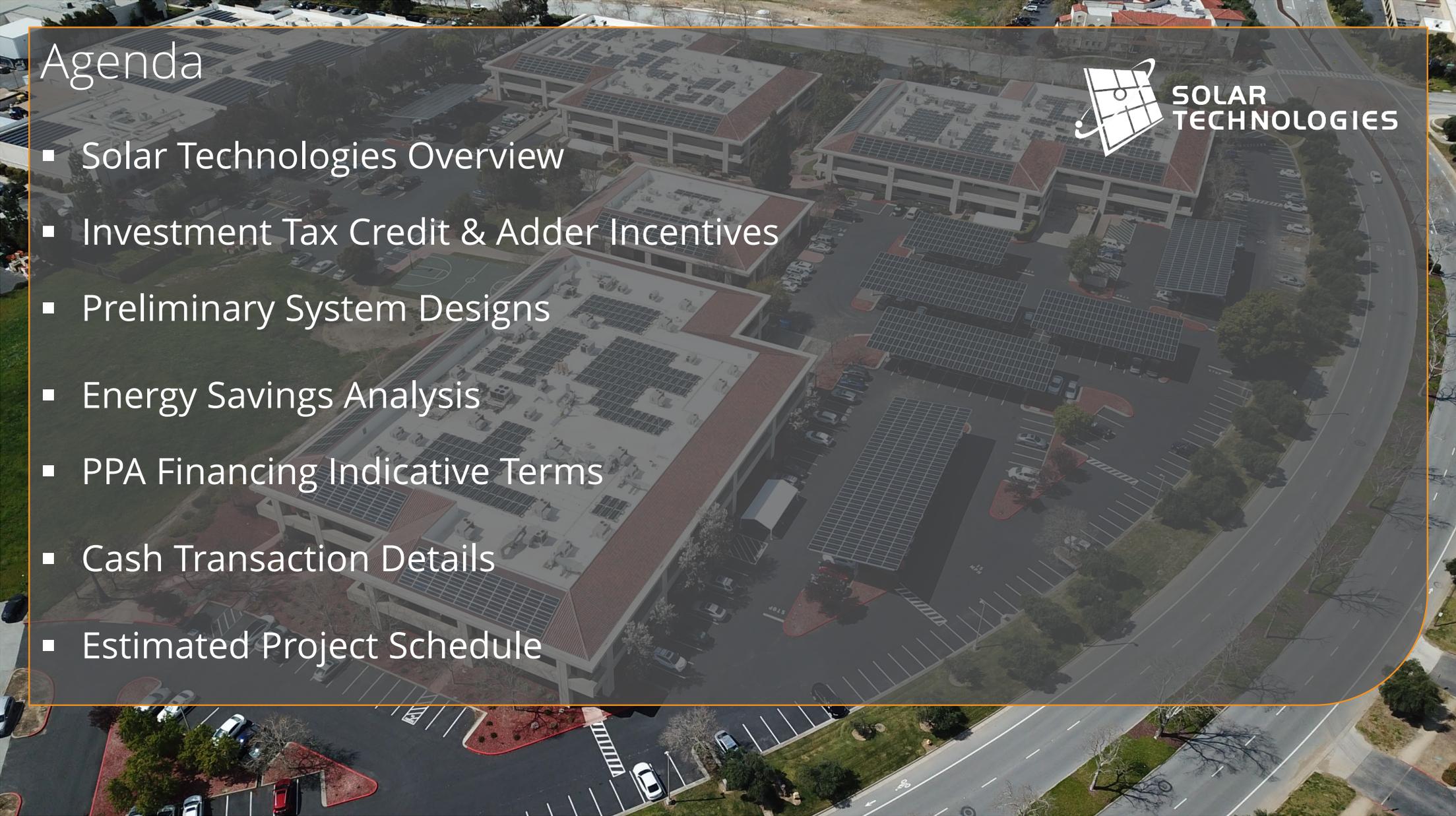
Serving Our Community Since 1902

Solar PV & Battery Energy Storage Proposal



**SOLAR
TECHNOLOGIES**





Agenda



**SOLAR
TECHNOLOGIES**

- Solar Technologies Overview
- Investment Tax Credit & Adder Incentives
- Preliminary System Designs
- Energy Savings Analysis
- PPA Financing Indicative Terms
- Cash Transaction Details
- Estimated Project Schedule

California's Most Experienced Commercial Solar Installer



**SOLAR
TECHNOLOGIES**

Founded in 1998, Solar Technologies has installed more than 250,000 solar panels and 6,000+ solar energy systems for home and business owners in California.

We focus on grid-tied, behind-the-meter PV solar projects for commercial, municipal, non-profit and residential customers throughout California. Over the past twenty five years, we've established ourselves as one of the most accomplished and respected installers across the greater San Francisco Bay Area and take pride in the solar projects we've completed for local home and business owners.

Solar Technologies has been recognized by Solar Power World as a Top Solar Contractor every year since 2017 and was ranked #19 by installed kW in 2023 in a list of California's top commercial solar contractors compiled by CALSSA.

- ✓ 35+ MW Commercial Systems Installed
- ✓ 85+ Employees
- ✓ CSLB License: C-10 / C-46



The Bay Area's Leader in Commercial Solar



Anritsu Company



Oracle Pleasanton Campus



Oakland Unified School District



Ramar Foods



Kalman Manufacturing

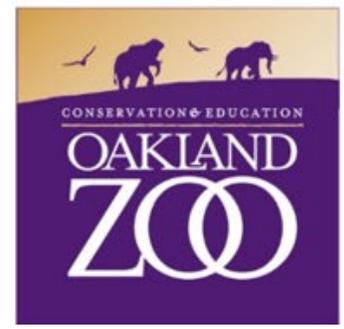


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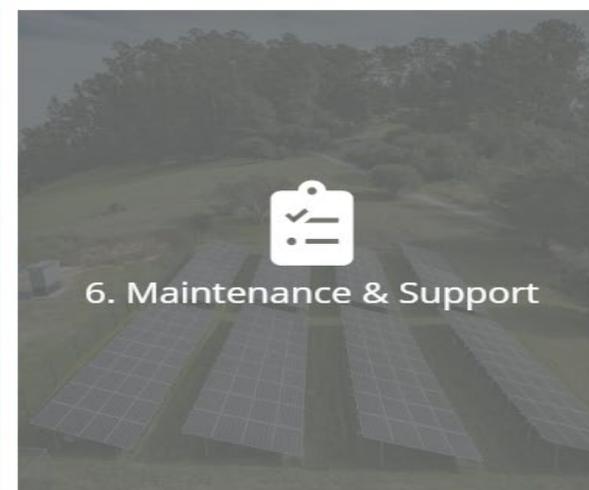
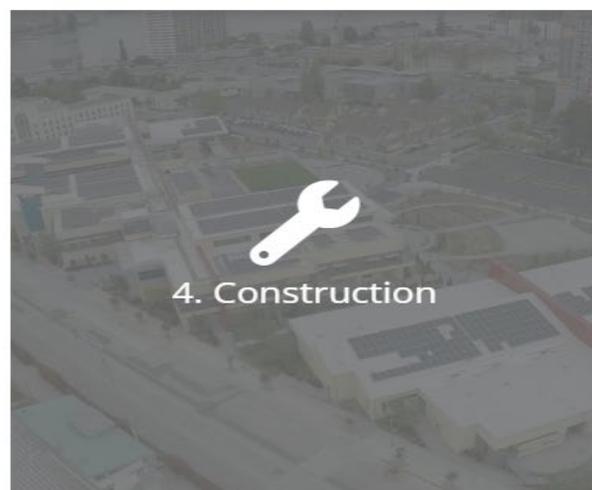
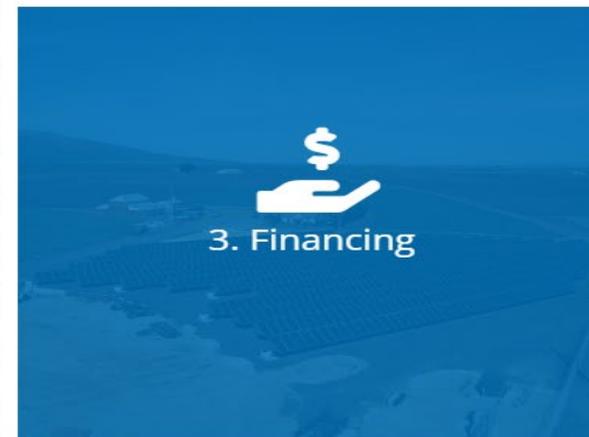
The Best Companies Choose Solar Technologies



Automotive



Turn-Key, Full Service Design Build



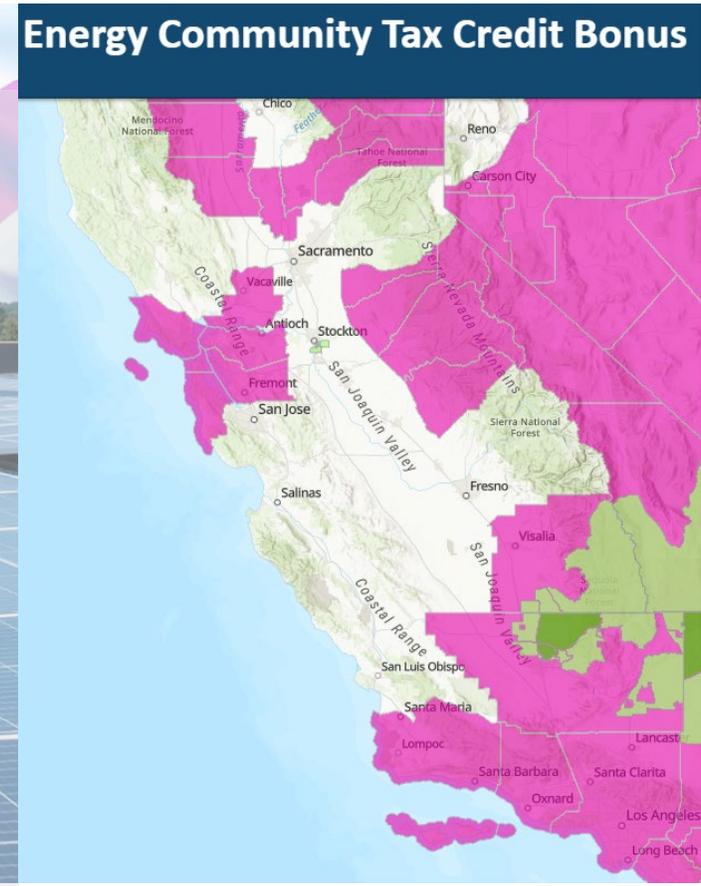
Inflation Reduction Act – 50% Tax Credit



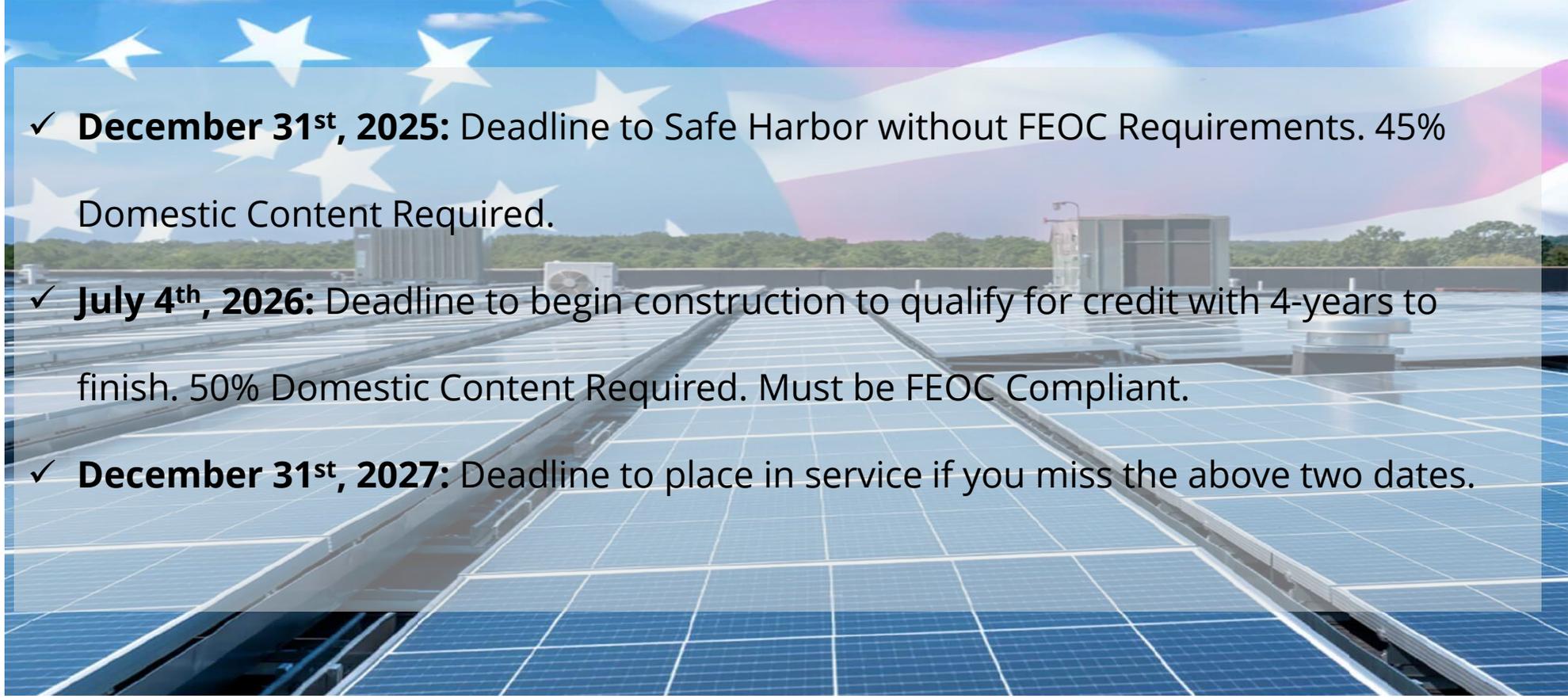
- ✓ 30% Investment Tax Credit
- ✓ +10% Domestic Content Adder
- ✓ +10% Energy Community Adder

50% Project Cost Offset by Tax Incentives:

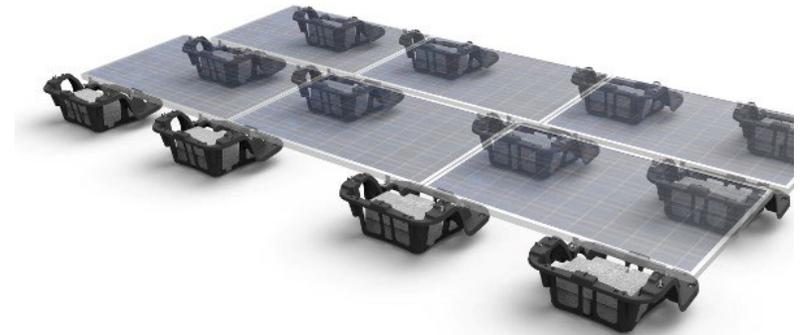
Gov't Entities Eligible via Elective Pay



OBBB Tax Credit Phase Out – Key Dates

- 
- ✓ **December 31st, 2025:** Deadline to Safe Harbor without FEOC Requirements. 45% Domestic Content Required.
 - ✓ **July 4th, 2026:** Deadline to begin construction to qualify for credit with 4-years to finish. 50% Domestic Content Required. Must be FEOC Compliant.
 - ✓ **December 31st, 2027:** Deadline to place in service if you miss the above two dates.

Domestic Content-Compliant Solar Equipment



Domestic Content-Compliant Battery Storage



Energy Usage Analysis – Low Demand



PG&E Electric Rate: B-19 >499 kW Mandatory Service

Bill Date Ranges			Energy Before PV/ESS (kWh)				Max Demand Before PV/ESS (kW)			Charges Before PV/ESS (\$)				
Start Date	End Date	Season	On Peak	Part Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Part Peak	Other	NBC	Energy	Demand	Total
1/20/2024	2/20/2024	W1	41,107	-	157,558	-	368	307	-	\$1,849	\$5,644	\$21,915	\$15,415	\$44,824
2/20/2024	3/1/2024	W1	12,476	-	47,750	-	327	317	-	\$596	\$1,711	\$6,645	\$4,772	\$13,724
3/1/2024	3/20/2024	W2	27,609	-	7,664	28,218	394	322	-	\$1,133	\$1,804	\$5,653	\$10,799	\$19,389
3/20/2024	4/20/2024	W2	50,369	-	139,701	51,544	399	389	-	\$1,849	\$6,864	\$22,680	\$16,894	\$48,287
4/20/2024	5/20/2024	W2	60,062	-	163,193	60,864	516	486	-	\$1,789	\$8,072	\$26,699	\$21,793	\$58,352
5/20/2024	6/1/2024	W2	24,574	-	67,314	24,539	511	511	-	\$716	\$3,308	\$10,970	\$8,391	\$23,384
6/1/2024	6/20/2024	S	43,256	34,210	124,502	-	557	527	552	\$1,133	\$5,738	\$25,165	\$34,861	\$66,897
6/20/2024	7/20/2024	S	67,358	53,082	188,111	-	552	522	552	\$1,789	\$8,766	\$38,593	\$56,412	\$105,560
7/20/2024	8/20/2024	S	73,171	58,402	212,855	-	552	522	552	\$1,849	\$9,785	\$42,863	\$56,412	\$110,909
8/20/2024	9/20/2024	S	63,974	51,790	189,839	-	547	506	527	\$1,849	\$8,682	\$37,943	\$55,056	\$103,530
9/20/2024	10/1/2024	S	22,170	17,783	65,294	-	440	440	435	\$656	\$2,990	\$13,078	\$16,941	\$33,665
10/1/2024	10/20/2024	W1	31,968	-	121,900	-	470	460	-	\$1,133	\$4,371	\$16,981	\$12,607	\$35,092
10/20/2024	11/20/2024	W1	44,555	-	173,762	-	378	337	-	\$1,849	\$6,202	\$24,048	\$15,904	\$48,002
11/20/2024	12/20/2024	W1	42,248	-	163,512	-	419	332	-	\$1,789	\$5,846	\$22,679	\$17,496	\$47,810
12/20/2023	1/20/2024	W1	50,077	-	194,013	-	470	389	-	\$1,849	\$6,935	\$26,902	\$19,678	\$55,363
Total	-	-	654,974	215,267	2,016,968	165,165	-	-	-	\$21,826	\$86,718	\$342,813	\$363,431	\$814,788

- Estimated Annual Energy Usage: 3,052,377 kWh
- Estimated Annual Cost: \$814,788

Energy Usage Analysis – Moderate Demand



PG&E Electric Rate: B-19 >499 kW Mandatory Service

Bill Date Ranges			Energy Before PV/ESS (kWh)				Max Demand Before PV/ESS (kW)			Charges Before PV/ESS (\$)				
Start Date	End Date	Season	On Peak	Part Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Part Peak	Other	NBC	Energy	Demand	Total
1/20/2024	2/20/2024	W1	50,718	-	194,397	-	454	379	-	\$1,849	\$6,964	\$27,039	\$19,019	\$54,871
2/20/2024	3/1/2024	W1	15,393	-	58,915	-	404	391	-	\$596	\$2,111	\$8,198	\$5,895	\$16,801
3/1/2024	3/20/2024	W2	34,065	-	9,455	34,816	486	397	-	\$1,133	\$2,226	\$6,975	\$13,321	\$23,654
3/20/2024	4/20/2024	W2	62,146	-	172,365	63,596	492	479	-	\$1,849	\$8,469	\$27,983	\$20,829	\$59,130
4/20/2024	5/20/2024	W2	74,106	-	201,350	75,095	637	599	-	\$1,789	\$9,959	\$32,941	\$26,900	\$71,590
5/20/2024	6/1/2024	W2	30,320	-	83,053	30,277	631	631	-	\$716	\$4,081	\$13,535	\$10,361	\$28,693
6/1/2024	6/20/2024	S	53,370	42,209	153,612	-	688	650	681	\$1,133	\$7,080	\$31,049	\$43,023	\$82,285
6/20/2024	7/20/2024	S	83,107	65,493	232,094	-	681	643	681	\$1,789	\$10,816	\$47,617	\$69,542	\$129,763
7/20/2024	8/20/2024	S	90,280	72,057	262,622	-	681	643	681	\$1,849	\$12,073	\$52,885	\$69,542	\$136,348
8/20/2024	9/20/2024	S	78,931	63,899	234,225	-	675	625	650	\$1,849	\$10,712	\$46,814	\$67,967	\$127,342
9/20/2024	10/1/2024	S	27,354	21,940	80,560	-	543	543	536	\$656	\$3,689	\$16,136	\$20,903	\$41,384
10/1/2024	10/20/2024	W1	39,442	-	150,401	-	580	568	-	\$1,133	\$5,393	\$20,952	\$15,558	\$43,036
10/20/2024	11/20/2024	W1	54,973	-	214,389	-	467	416	-	\$1,849	\$7,653	\$29,670	\$19,647	\$58,818
11/20/2024	12/20/2024	W1	52,126	-	201,743	-	517	410	-	\$1,789	\$7,212	\$27,982	\$21,589	\$58,572
12/20/2023	1/20/2024	W1	61,786	-	239,376	-	580	479	-	\$1,849	\$8,556	\$33,192	\$24,280	\$67,877
Total	-	-	808,117	265,598	2,488,557	203,784	-	-	-	\$21,826	\$106,994	\$422,967	\$448,376	\$1,000,164

- Estimated Annual Energy Usage: 3,766,057 kWh
- Estimated Annual Cost: \$1,000,164

Energy Usage Analysis – High Demand



PG&E Electric Rate: B-19 >499 kW Mandatory Service

Bill Date Ranges			Energy Before PV/ESS (kWh)				Max Demand Before PV/ESS (kW)			Charges Before PV/ESS (\$)				
Start Date	End Date	Season	On Peak	Part Peak	Off Peak	Super Off Peak	NC / Max	On Peak	Part Peak	Other	NBC	Energy	Demand	Total
1/20/2024	2/20/2024	W1	60,330	-	231,236	-	540	450	-	\$1,849	\$8,283	\$32,164	\$22,619	\$64,915
2/20/2024	3/1/2024	W1	18,310	-	70,079	-	480	465	-	\$596	\$2,511	\$9,752	\$7,005	\$19,864
3/1/2024	3/20/2024	W2	40,520	-	11,247	41,413	578	473	-	\$1,133	\$2,647	\$8,297	\$15,844	\$27,921
3/20/2024	4/20/2024	W2	73,923	-	205,029	75,648	585	570	-	\$1,849	\$10,074	\$33,286	\$24,768	\$69,977
4/20/2024	5/20/2024	W2	88,149	-	239,506	89,326	758	713	-	\$1,789	\$11,846	\$39,184	\$32,010	\$84,830
5/20/2024	6/1/2024	W2	36,066	-	98,791	36,014	750	750	-	\$716	\$4,854	\$16,099	\$12,315	\$33,985
6/1/2024	6/20/2024	S	63,483	50,208	182,722	-	818	773	810	\$1,133	\$8,421	\$36,933	\$51,161	\$97,648
6/20/2024	7/20/2024	S	98,857	77,904	276,077	-	810	765	810	\$1,789	\$12,865	\$56,640	\$82,726	\$154,020
7/20/2024	8/20/2024	S	107,388	85,712	312,391	-	810	765	810	\$1,849	\$14,361	\$62,907	\$82,726	\$161,842
8/20/2024	9/20/2024	S	93,889	76,008	278,612	-	803	743	773	\$1,849	\$12,742	\$55,686	\$80,825	\$151,102
9/20/2024	10/1/2024	S	32,538	26,098	95,827	-	645	645	638	\$656	\$4,388	\$19,194	\$24,835	\$49,073
10/1/2024	10/20/2024	W1	46,917	-	178,903	-	690	675	-	\$1,133	\$6,416	\$24,922	\$18,507	\$50,978
10/20/2024	11/20/2024	W1	65,391	-	255,017	-	555	495	-	\$1,849	\$9,103	\$35,293	\$23,351	\$69,596
11/20/2024	12/20/2024	W1	62,005	-	239,975	-	615	488	-	\$1,789	\$8,579	\$33,285	\$25,682	\$69,335
12/20/2023	1/20/2024	W1	73,495	-	284,738	-	690	570	-	\$1,849	\$10,177	\$39,482	\$28,886	\$80,393
Total	-	-	961,261	315,930	2,960,150	242,401	-	-	-	\$21,826	\$127,269	\$503,122	\$533,259	\$1,185,477

- Estimated Annual Energy Usage: 4,479,741 kWh
- Estimated Annual Cost: \$1,185,477



Max-Fill Solar & Battery Energy Storage Design

1600 Marsh Rd. Menlo Park, CA 94025



1.46 MW-DC | 960 kW-AC
Total PV System Size



530 kW | 2.12 MWh
Total Battery Storage System Size



\$485K - \$511K Bill Reduction
Estimated 1st Year Savings
(Low – High Demand)



72% - 49% Offset
Estimated Energy Reduction
(Low – High Demand)





Ponds 4 & 5 Solar PV Design

1600 Marsh Rd. Menlo Park, CA 94025



815 kW-DC | 600 kW-AC
Total PV System Size



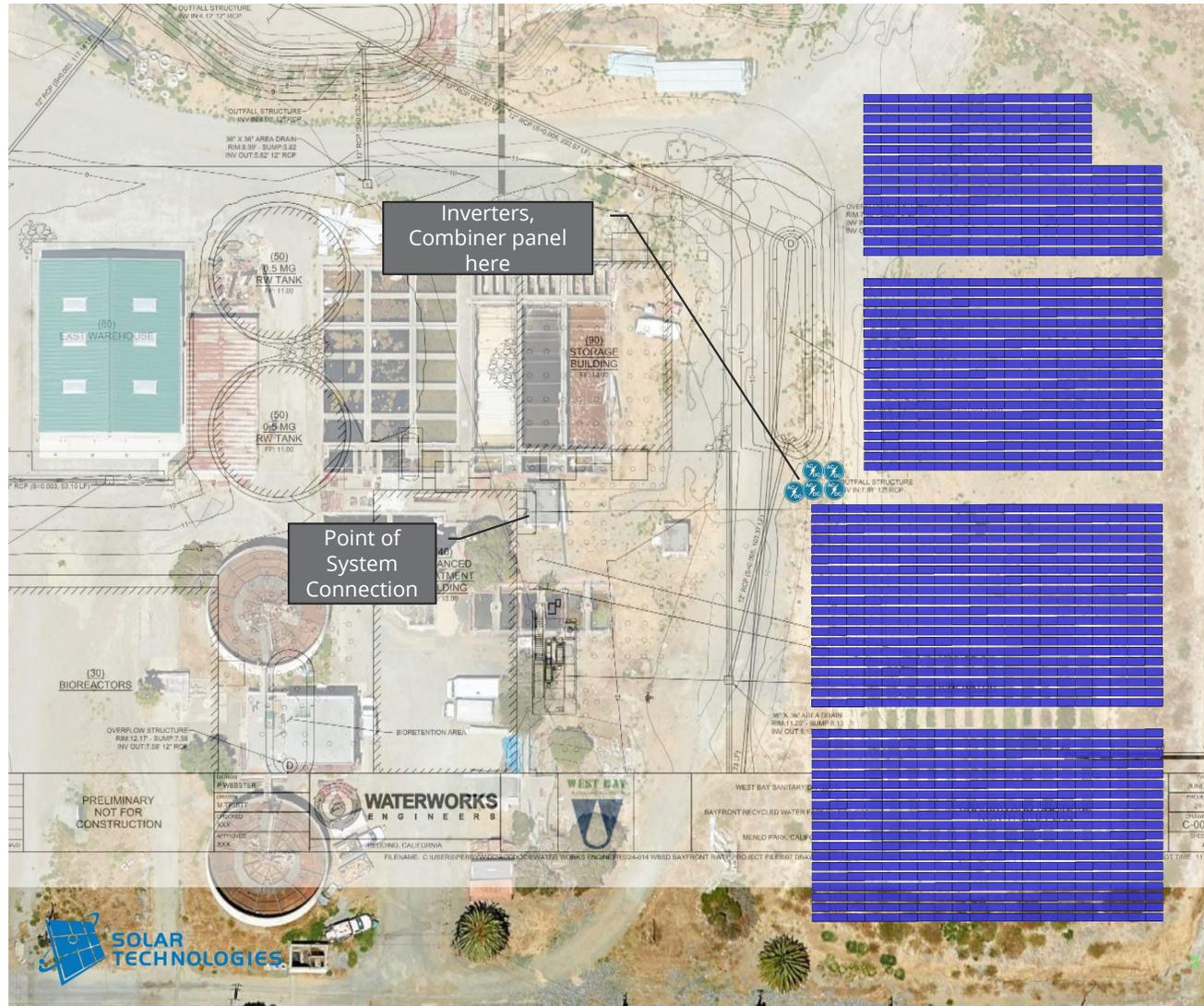
- kW | - MWh
Total Battery Storage System Size



\$203K - \$237K Bill Reduction
Estimated 1st Year Savings
(Low – High Demand)



41% - 28% Offset
Estimated Energy Reduction
(Low – High Demand)



Max Fill Solar + Battery Savings Analysis

1.46 MW-DC | 900 KW-AC PV System and 530 kW | 2.12 MWh Tesla Megapack



Voluntary Utility Rate Change:
B-19 to B-19 Option "S"



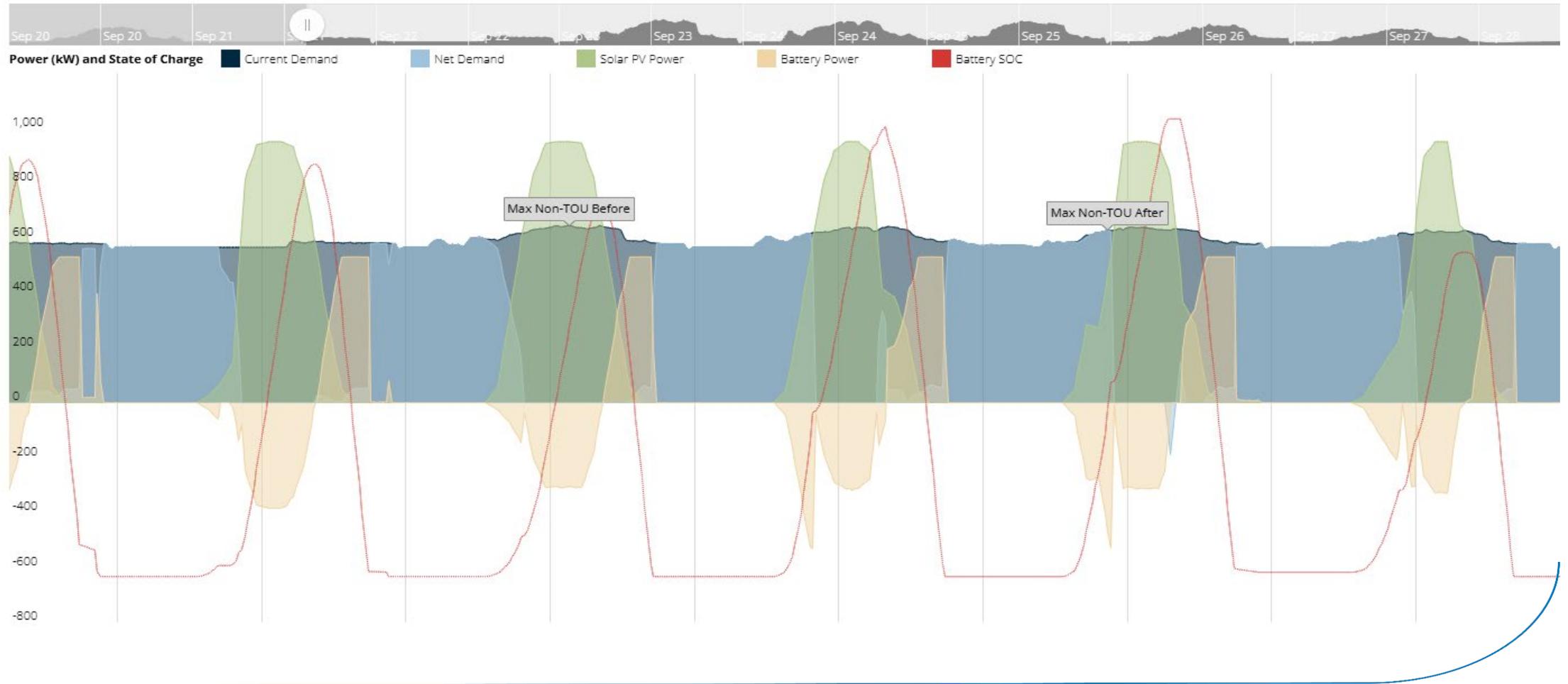
Battery Storage Function:
Energy Arbitrage



Total Bill Reduction: \$487 - \$511K

	Annual Usage (kWh)				Electric Bill Cost		Energy Cost		Demand Cost		Blended Savings		
	Usage	Solar Power	ESS	Offset	Before / After	Savings	Before / After	Savings	Before / After	Savings	PV \$/kWh	ESS \$/kWh	Combined \$/kWh
Low Demand	3,052,377	2,234,347	-38,867	72%	\$814,788 / \$327,040	\$487,748	\$429,531 / \$202,533	\$226,999	\$363,431 / \$102,681	\$260,749	\$0.101	\$123.66	\$0.218
Moderate Demand	3,766,057	2,234,347	-38,227	58%	\$1,000,164 / \$488,823	\$511,341	\$529,961 / \$314,665	\$215,296	\$448,376 / \$152,332	\$296,044	\$0.106	\$129.07	\$0.229
High Demand	4,479,741	2,234,347	-36,474	49%	\$1,185,477 / \$690,975	\$494,502	\$630,391 / \$443,306	\$187,085	\$533,259 / \$225,843	\$307,417	\$0.110	\$117.15	\$0.221

Max Fill Solar + Battery Savings Analysis



Ponds 4 & 5 Solar PV Savings Analysis

815 kW-DC | 600 KW-AC PV System



No Utility Rate Change:
B-19 >499 kW Mandatory



Solar Only –
No Battery Storage



Total Bill Reduction: \$203 - \$237K

	Annual Usage (kWh)				Electric Bill Cost		Energy Cost		Demand Cost		Blended Savings
	Usage	Solar Power	ESS	Offset	Before / After	Savings	Before / After	Savings	Before / After	Savings	PV \$/kWh
Low Demand	3,052,377	1,263,943	0	41%	\$814,788 / \$612,138	\$202,650	\$429,531 / \$279,803	\$149,728	\$363,431 / \$310,509	\$52,922	\$0.160
Moderate Demand	3,766,057	1,263,943	0	34%	\$1,000,164 / \$777,526	\$222,638	\$529,961 / \$371,727	\$158,234	\$448,376 / \$383,973	\$64,403	\$0.176
High Demand	4,479,741	1,263,943	0	28%	\$1,185,477 / \$948,246	\$237,231	\$630,391 / \$468,659	\$161,732	\$533,259 / \$457,760	\$75,499	\$0.188

Max Fill Solar + Battery– Indicative PPA Terms

1.46 MW-DC | 900 KW-AC PV System and 530 kW | 2.12 MWh Tesla Megapack



Starting PPA Rate: \$0.164 / kWh

Annual Escalation: 2%



PPA Term: 20-Years



1st Year Cashflow Range:

\$121 – 145K

Energy Demand	Savings vs PPA (\$/kWh)			Electric Bill Cost (Before & After)						Performance	
	Solar Savings (Avoided Cost)	PPA	Net Savings	Before Solar	After Solar	PPA Payments	Cashflow (Year 1)	New Combined Bill	Net Cost Reduction	NPV	Cumulative Cashflow
Low	\$0.22	\$0.16	25%	\$814,788	\$327,040	\$366,433	\$121,315	\$693,473	15%	\$1,643,809	\$2,656,391
Moderate	\$0.23	\$0.16	28%	\$1,000,164	\$488,823	\$366,433	\$144,908	\$855,256	14%	\$1,976,796	\$3,202,948
High	\$0.22	\$0.16	26%	\$1,185,477	\$690,975	\$366,433	\$128,069	\$1,057,408	11%	\$1,804,243	\$2,943,040

Ponds 4 & 5 Solar PV – Indicative PPA Terms

815 kW-DC | 600 KW-AC PV System



Starting PPA Rate: \$0.12 / kWh

Annual Escalation: 2%



PPA Term: 20-Years



1st Year Cashflow Range:

\$51 – 86K

Energy Demand	Savings vs PPA (\$/kWh)			Electric Bill Cost (Before & After)						Performance	
	Solar Savings (Avoided Cost)	PPA	Net Savings	Before Solar	After Solar	PPA Payments	Cashflow (Year 1)	New Combined Total Bill	Net Cost Reduction	NPV	Cumulative Cashflow
Low	\$0.16	\$0.12	25%	\$814,788	\$612,138	\$151,673	\$50,977	\$763,811	6%	\$1,096,324	\$1,927,596
Moderate	\$0.18	\$0.12	32%	\$1,000,164	\$777,526	\$151,673	\$70,965	\$929,199	7%	\$1,415,415	\$2,464,590
High	\$0.19	\$0.12	36%	\$1,185,477	\$948,246	\$151,673	\$85,558	\$1,099,919	7%	\$1,648,386	\$2,856,652

West Bay Sanitary District

Cash Purchase - 1.46 MW-DC | 900 KW-AC PV System and 530 kW | 2.12 MWh Tesla Megapack



	Low Demand	Moderate Demand	High Demand
Estimated Current Electricity Costs & Savings			
Annual Bill Before Solar	\$814,788	\$1,000,164	\$1,185,477
Estimated Annual Savings	\$487,748	\$511,341	\$494,502
Annual Bill After Solar	\$327,040	\$488,823	\$690,975
Annual Bill Reduction (%)	40%	48%	58%
Project Costs & Incentives			
Initial Investment	\$5,961,530	\$5,961,530	\$5,961,530
Tax Credits	\$2,980,765	\$2,980,765	\$2,980,765
Net System Cost	\$2,980,765	\$2,980,765	\$2,980,765
Estimated Annual O&M Expenses			
Solar Panel Cleaning	\$12,000	\$12,000	\$12,000
Preventative Maintenance	\$3,000	\$3,000	\$3,000
25-Year Lifecycle Financial Performance			
Payback Period	6.1 Years	5.8 Years	6.0 Years
20-Year IRR	14.1%	14.9%	14.5%
20- Year Net Present Value	\$3,399,397	\$3,732,384	\$3,559,831
20-Year Cumulative Cash Flow	\$7,661,846	\$8,208,403	\$7,948,495

West Bay Sanitary District
Cash Purchase - 815 kW-DC | 600 KW-AC PV System



	Low Demand	Moderate Demand	High Demand
Estimated Current Electricity Costs & Savings			
Annual Bill Before Solar	\$814,788	\$1,000,164	\$1,185,477
Estimated Annual Savings	\$202,650	\$222,638	\$237,231
Annual Bill After Solar	\$612,138	\$777,526	\$948,246
Annual Bill Reduction (%)	25%	22%	20%
Project Costs & Incentives			
Initial Investment	\$2,158,700	\$2,158,700	\$2,158,700
Tax Credits	\$1,079,350	\$1,079,350	\$1,079,350
Net System Cost	\$1,079,350	\$1,079,350	\$1,079,350
Estimated Annual O&M Expenses			
Solar Panel Cleaning	\$5,300	\$5,300	\$5,300
Preventative Maintenance	\$2,500	\$2,500	\$2,500
25-Year Lifecycle Financial Performance			
Payback Period	5.2 Years	4.7 Years	4.5 Years
20-Year IRR	17.60%	19.20%	20.40%
20- Year Net Present Value	\$1,964,138	\$2,283,230	\$2,516,200
20-Year Cumulative Cash Flow	\$4,117,870	\$4,654,864	\$5,046,925

Sample Project Schedule – 1.46 MW PV / 2.12 MWh BESS

PROJECT SITE SCHEDULE

DURATION

Installation Contracts Executed

System Design & Engineering

10-WEEKS

Permitting & Utility Interconnection Approval

24-WEEKS

Equipment Procurement

46-WEEKS

Construction

16-WEEKS

Final Inspection & Approval

2-WEEKS

Utility Permission to Operate

4-WEEKS

TOTAL

102-WEEKS

****MILESTONE DURATIONS AND DATES ARE ESTIMATES ONLY - BASED ON TIMELINES OF SIMILAR SIZED PROJECTS AND SUBJECT TO CHANGE****

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**WEST BAY SANITARY DISTRICT
AGENDA ITEM 9**

To: Board of Directors

From: Sergio Ramirez, General Manager

Subject: Discussion and Direction on the West Bay and Sharon Heights Recycled Water Facility

A discussion will be held on the Sharon Heights Recycled Water Facility and other events related to the recycled water plant. The Board will have the opportunity to provide direction to staff and legal counsel.

Recycled Water Facility Production Data:

2025	Processed	Delivered
January	5.3MG	663K gallons
February	5MG	532K
March	7.2MG	2.4MG
April	9.1MG	5.8MG
May	8.6MG	8.1MG
June	9.6MG	9MG
July	10.3MG	8.8MG
August	10MG	8.4MG
September	10.6MG	7.4MG

2024	Processed	Delivered
January	5.8MG	175K gallons
February	5.6MG	464K
March	6.5MG	1.5MG
April	8.1MG	4.4MG
May	10.6MG	9.3MG
June	10.7MG	9.9MG
July	11.3MG	9.9MG
August	10.7MG	9.3MG
September	7.8MG	7MG
October	8.8MG	5.4MG
November	4.6MG	530K
December	5.3MG	82K

2023	Processed	Delivered
January	5MG	0 gallons
February	3.3MG	0 gallons
March	3.5MG	0 gallons
April	4.9MG	32k gals. Dust Control
May	5.1MG	432k gals. Dust Control
June	4.8MG	456k gals. Dust Control
July	6.2MG	1.05MG Dust Control
August	8.1MG	2.7MG (+ 1.5 MG Dust Control)
September	8.4MG	4MG (+ 1.04 MG Dust Control)
October	9.6MG	7.4MG
November	7.7MG	3.7MG
December	7.4MG	970K

2022	Processed	Delivered
January	4.4MG	97,000 gallons
February	4.4MG	1.5MG
March	6.6MG	3.5MG
April	7.6MG	3.8MG
May	9.2MG	7.4MG
June	9.8MG	8.7MG
July	9.6MG	8.1MG
August	9.2MG	8.1MG
September	8.6MG	6.7MG
October	7.9MG	4.6MG
November	5.9MG	310,000 gallons
December	5.4MG	154,690 gallons

2021	Total Processed	Total Delivered
Yearly Total	88.2MG	56.26MG (*) (**)
2020	Total Processed	Total Delivered
August-Dec.	34.1MG	19.75MG

* Sharon Heights substantially tapered off their water usage for September which is the reason for the large discrepancy between treated and delivered.

** Treatment was reduced in the second half of the month. Rain in late October and an irrigation equipment malfunctions caused water delivery to decrease.

The following is a disclosure statement required for any document, written report or brochure prepared in whole or in part pursuant to the Finance Agreement with the State Water Resources Control Board for the West Bay Sanitary District Recycled Water Project - Sharon Heights: Funding for this project has been provided in full or in part through an agreement with the State Water Resources Control Board. California's Clean Water State Revolving Fund is capitalized through a variety of funding sources, including grants from the United States Environmental Protection Agency and state bond proceeds. The contents of this document do not necessarily reflect the views and policies of the foregoing, nor does mention of trade names or commercial products constitute endorsement or recommendation for use.

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**WEST BAY SANITARY DISTRICT
AGENDA ITEM 10**

To: *Board of Directors*

From: *Sergio Ramirez, General Manager*

**Subject: *Discussion and Direction on the Bayfront Recycled Water Project
and Status Update***

A discussion will be held on the District's Bayfront Recycled Water Projects and other events related to the recycled water projects including financing, environmental review, design/build issues and grant applications.

The Board will have the opportunity to provide direction to staff and general counsel.

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**WEST BAY SANITARY DISTRICT
AGENDA ITEM 11**

To:*Board of Directors*

From:*Sergio Ramirez, General Manager*

Subject:*Report, Discussion, and Direction on RethinkWaste (SBWMA)*

The District's representative to RethinkWaste (SBWMA) President Fran Dehn, will report on any pertinent items regarding RethinkWaste (SBWMA) business.

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**WEST BAY SANITARY DISTRICT
AGENDA ITEM 12**

To: Board of Directors

From: Sergio Ramirez, General Manager

**Subject: Report and Discussion on Silicon Valley Clean Water (SVCW)
Plant**

The District's representative to Silicon Valley Clean Water (SVCW), Commissioner George Otte, will report on pertinent items regarding SVCW Operations, CIP and Finance.

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