



**Montara Water
and Sanitary District**
Serving the Community of Montara and Moss Beach

P.O. Box 370131
8888 Cabrillo Hwy
Montara, CA 94037-0131
t: 650.728.3545 • f: 650.728.8556

To sensitively manage the natural resources entrusted to our care, to provide the people of Montara - Moss Beach with reliable, high – quality water, wastewater, and trash disposal at an equitable price, and to ensure the fiscal and environmental vitality of the district for future generations. Be open to providing other services desired by our community.

AGENDA

District Board of Directors

February 16, 2023 at 7:30 p.m.

THIS MEETING WILL BE HELD REMOTELY UNDER PARAGRAPH (1) OF SUBDIVISION (e) OF GOVERNMENT CODE SECTION 54953 DUE TO THE CURRENT PROCLAIMED STATE OF EMERGENCY. THIS MEETING WILL NOT HAVE A PHYSICAL LOCATION.

Directors, staff and the public may participate remotely via the application ZOOM:

ZOOM MEETING INFORMATION:

WEBSITE: <https://us02web.zoom.us/j/84190835339?pwd=M0VBVzZ2RkI2VHIVUGpCc0hHdUdVQT09>

MEETING ID: 841 9083 5339

Password: 841768

CALL IN PHONE NUMBER: +1 669 900 9128

INSTRUCTIONS for remote access are available at <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>. You also may view video during the meeting via live stream or after the meeting at <https://videoplayer.telvue.com/player/wuZKb9gwEY7sMACIlsr7VSJglB35kNZA/stream/159?fullscreen=true&showtabssearch=false&autostart=false> . If you experience technical difficulties or have technical questions prior to or during the meeting, please contact MWSD's IT support at (650) 728-7843.

Note: Public participation is not permitted during closed session discussion items.

Public Comment

In accordance with the Government Code, members of the public may address the Board on specific agenda items when the matter is announced by the Board President. Any other item of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. A "raise hand" button is available for every Zoom user wishing to speak and should be used to alert the President of the intent to comment.

Upon request, this Agenda and written agenda materials will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or accommodation in order to participate in the public meeting should be emailed to info@mwsd.net or submitted by phone at 650-728-3545 at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Subject to Change: Given the current public health emergency and the rapidly evolving federal, state, and local orders, the format of this meeting may be altered, or the meeting may be canceled. You may check on the status of the meeting by visiting the District's website at: <http://mwsd.montara.org> .

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING (none)

CONSENT AGENDA (none)

OLD BUSINESS

1. [Review and Possible Action Concerning Water and Sewer Rate Studies](#)
2. [Review and Possible Action Concerning Changes to AB 361 and Transition to In-Person Meetings](#)

NEW BUSINESS

- 1 [Review Executive and Accept Summary of the December 31, 2022 Mid-Year Budget vs. Actual](#)

REPORTS

1. Sewer Authority Mid-Coastside Meetings (Slater-Carter).
2. MidCoast Community Council Meeting (Slater-Carter).
3. CSDA Report (Slater-Carter).
4. LAFCo Report (Slater-Carter).
5. Attorney's Report (Fitzgerald).
6. Directors' Reports.
7. General Manager's Report (Heldmaier).

FUTURE AGENDAS

CONVENE IN CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION (Government Code §54956.9(d)(1))

Case Name: *City of Half Moon Bay v. Granada Community Services District, et al.* (Santa Clara County Superior Court No. 17CV316927)

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

(Government Code §54956.9(d)(4)) Initiation of Litigation (2 potential cases)

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

(Government Code §54956.8)

Property: 770 Harte St., Montara, CA

Agency Negotiators: District General Manager; District General Counsel

Negotiating parties: Rose and Guy Wallace

Under Negotiation: Price and Terms of Payment

CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code §54956.8)

Property: 771 Rivera Rd., Montara, CA

Agency Negotiators: District General Manager; District General Counsel Negotiating parties: Coast

Wholesale Florists, a corporation/Miller-Havice Ranch Under

Negotiation: Price and Terms of Payment.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

(Government Code §54957(b)(1))

Title: General Manager

CONFERENCE WITH LABOR NEGOTIATORS

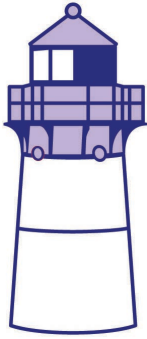
(Government Code §54957.6)

Unrepresented Employee: General Manager

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT

The District has a curfew of 10:30 p.m. for all meetings. The meeting may be extended for one hour by vote of the Board.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning Water
and Sewer Rate Studies.**

This item was brought to the board for discussion at the January 19 meeting. Staff and District Treasurer continued the discussion and are sharing suggestions at this meeting. General consensus was to move forward with both water and sewer rate increases to offset inflation and very high increases in construction cost of the last 2 years.

A time critical water capital improvement project will be brought to the board in a subsequent meeting and draw down current reserves. Sewer reserves are anticipated to be used for upcoming Sewer Authority Mid-Coastside expenses due to storm repairs and planned improvements.

In November 2022 the MWSD board authorized the initiation of a water rate study and anticipated the initiation of a following sewer rate study to adjust sewer rates for FY 2023/2024.

The District's current water rates are not providing sufficient income to cover next year's financial needs. A \$500,000 loan from sewer to water was implemented to temporarily cover a portion of the costs in this year's budget.

RECOMMENDATION:

Review the suggestions in the presentation and direct staff.

Attachment



**Montara Water
and Sanitary District**



Water & Sewer Rates

February 16, 2023



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS



Purpose

- **Brief update on draft recommendations**
- **Obtain Board input**
- **Plan to come back to Board with recommendations & supporting documentation at March 2 Board Meeting**





Background

- Operating & capital costs have increased significantly in recent years
- CPI up almost 14% over 2 years from Dec-2020 to Dec-2022
- California Construction Cost Index up 32% over past 2-1/2 years from July 2020, when Water System Reliability Charges started, to Jan 2023
- Engineering News-Record Construction Cost Index up 15% since July 2020
- Current rates do not support capital improvement funding needs of MWSD infrastructure and Sewer Authority Mid-Coastside (SAM) facilities
- Goal is to move forward with annual rate increases and avoid need for periodic rate spikes



Water Rates



- Historically adopted small annual inflationary rate increases
- Last Water Rate increase effective July 1, 2018 (5 years ago)
- Adopted new Water System Reliability Charges starting July 1, 2020
- Based on updated financial projections, BWA recommends MWSD resume its historical practice of gradual annual rate increases

Draft Water Rate Increases		
July 1 2023	July 1 2024	July 1 2025
6%	9%	9%



Water System Reliability Charges

- Adopted new Water System Reliability Charges starting July 1, 2020
- Generate roughly \$1 million per year for replacement of aging infrastructure
- Engineering analysis by SRT Consultants estimated long-term need for roughly \$2 million per year (plus cost escalation)
- Adopted charges were a substantial step in the right direction
- MWSD planning to bid out Pillar Ridge well improvements with a preliminary cost estimate of \$1.5 million (grant funding was not available)
- Additional rate increases will be needed over time

Draft Water System Reliability Charge Increases		
July 1 2023	July 1 2024	July 1 2025
6%	9%	9%



Sewer Rates



- Historically adopted annual inflationary rate increases through 2017
- Substantial rate increases phased in starting July 1, 2018
- Most recently phased in three 9% rate increases from July 1, 2020 – 2022
 - Meant to be step in right direction with understanding more 9% increases needed
- SAM facilities are over 40 years old and need substantial overhaul
 - Independent analysis recommended \$40+ million of funding over 5 – 10 years
 - Cost of replacing intertie pipeline est. at \$14 million
- Analysis by Nute Engineering estimated long-term need for roughly \$2 million per year for MWSD infrastructure replacement (+ cost escalation)

Draft Sewer Rate Increases		
July 1 2023	July 1 2024	July 1 2025
9%	9%	9%



Rate Structures



■ Water Rate Structure

- Generally sound but has not been updated in many years during which the legal landscape regarding Prop 218 has changed
- Minor adjustments recommended to help ensure equity
 - Potential uniform Water Quantity Rate for commercial accounts with larger meters
 - Potential increase to fixed charges for accounts with larger meters based on standard American Water Works Association meter capacity ratios
 - Note: 98% of customers have meters \leq 3/4-inch; only 9 have meters $>$ 1-inch

■ Sewer Rate Structure

- Updated 5 years ago resulting in some small adjustments designed to keep rates aligned with cost of service for each customer class
- No changes recommended at this time



Next Steps



DRAFT SCHEDULE

FEB Receive preliminary input

MAR Present water & sewer rate recommendations & seek direction to move forward with Prop 218 process

MAR Mail Prop 218 Notices 45+ days before Public Hearing

MAY Hold Public Hearing & consider rate increases

Schedule allows for additional Board Meetings as needed

Questions & Discussion






MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning
Changes to AB 361 and Transition to In-Person
Meetings**

The Governor's office announced that the COVID-19 State of Emergency will end on February 28, 2023. At that point government agencies in California will not be able to hold emergency teleconference meetings pursuant to AB 361.

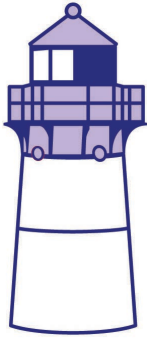
Staff, Director Softky and Boyd developed a preliminary plan to allow the attendance of a quorum of directors as required after February 28 and continue to offer remote meeting via Zoom for the public, consultants and staff.

The primary idea is to space attendance as far apart as possible in the limited space available and increase airflow to a maximum. Box fans will be placed in the ocean side windows and the emergency exit will remain open, at least partially, as well as the door to the board room, with additional windows open in the office area. Two HEPA filter air purifiers will be placed in the corners of the map wall to further circulate air and remove contaminants.

To check for sufficient airflow in all areas of the room a small moveable smoke machine that can be turned on or off quickly will be available. Additionally, a CO2 monitor with large display will be stationed central in the board room and can be moved around to ensure air quality is at the highest possible level.

Seating arrangement will be changed from T style to U style to give as much space as possible between directors. Public, consultants and staff are encouraged to attend virtually via Zoom. Staff persons that may want to attend the meeting in person will be placed in west section of the board room across the board table next to the cameraperson. To avoid technical difficulties the board is discouraged to use Zoom on their electronic devices during attendance in the board room. Instead a large screen TV will allow the board to view the Zoom meeting participants at all times. The in person camera feed will be a separate window in the Zoom meeting

Public participants that would like to address the board in person can first view the meeting outside in front of the District offices via large screen tv under a roof tent equipped with infrared heater. To speak to the board the public will be let into the board room one by one.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

Inside the board room new, more efficient baseboard heaters were installed and additional infrared heaters will be mounted. Heat blankets will be available if needed.

RECOMMENDATION:

This is for board information.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

SUBJECT: Executive Summary – December 31, 2022 Mid-Year Budget vs. Actual

Every year the board receives a Mid Year budget status update that reviews in depth income and expenditures.

The District's accountant Peter Medina will be presenting the findings to the board.

Sewer Service Charges: Total revenue of \$1,900,012 collected; 51.32% of budget.

1st Sewer Service assessment received in December in the amount of \$1,902,038.

As in prior years, Sewer Service Charges and Water Reliability Charges are combined in the same assessment. The Water System Reliability charges are calculated at 21.22% of sewer service charges.

Water Sales: Total revenue of \$932,169 collected; 49.14% of budget.

We are currently in the process of completing a Water Rate increase study. The presentation of various options will be presented in the future board meetings.

No additional developments to report, outside of monthly flow report analysis. Collections remain consistent with historical trends between the two billing cycles.

Cell Tower Lease: Total revenue of \$41,527 collected; 51.91% of budget.

As of fiscal year 2021-22 cell tower lease revenue is only strictly Sewer Fund revenue.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Sewer Fees: Total revenue of \$30,977 collected; 140.81% of budget.

Fees remain on-track with expectations. Major in-flow of cash due to revenue collected for remodel fees.

Water Fees: Total revenue of \$2,405 collected; 12.93% of budget.

Permit fees have lagged behind expectations in the current fiscal year. Various economic factors impacting the nation such as lending rates and the cost of labor & materials have slowed housing remodel plans.

Sewer Property Tax: Total revenue of \$256,156 collected; 88.68% of budget.

Water Property Tax: Total revenue of \$256,156 collected; 88.68% of budget.

Secured property tax receipts of \$281,131 from the 1st roll were collected in December. Excess ERAF assessments total \$181,229 and has been split 50/50. Additional assessments expected later in fiscal year.

Sewer Personnel expense: Total expense of \$202,980 incurred; 49.28% of budget.

Water Personnel expenses: Total expense of \$505,761 incurred; 48.43% of budget

Expenditures for both Sewer & Water are currently in line with projections.

Sewer Professional Services: Total expense of \$121,783 incurred; 38.42% of budget.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Expenditures are currently in line with projections as a category. Costs associated with current legal battles are less than prior year at this time.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Professional Services: Total expense of \$64,461 incurred; 28.09% of budget.

Legal costs associated with the Water enterprise are less than expected through the mid-way point. In addition, the rate study was budgeted for, but has not yet been paid.

Sewer Engineering: Total expense of \$29,693 incurred; 84.84% of budget.

Increased time being spent on mechanical & general engineering due to issues at pump stations.

Water Engineering: Total expense of \$44,435 incurred; 63.48% of budget.

Much of the cost overruns are due to the increases in water quality engineering services.

Sewer Pumping: Total expense of \$17,522 incurred; 38.94% of budget.

Water Pumping: Total expense of \$51,269 incurred; 48.50% of budget.

Sewer & Water Fund: All costs associated with this line item are from PG&E. The District has yet to receive and pay for the PG&E “catch-up” bill which is typically received and paid in the spring.

Sewer Authority Mid-Coastside: Total expense of \$1,077,613 incurred; 50.80% of budget

Major impact areas are due to pass through maintenance expenses at pump stations. These expenses are capitalized at FYE.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Supply: Total expense of \$12,755 incurred; 24.30% of budget.

Only one payment has been made for water purchases for Q1. Q2 will be paid in January or February. All four quarters are accrued each FY.

Water Collection/Transmission: Total expense of \$152,235 incurred; 126.86% of budget.

Majority of costs are contracted services from Andreini Brothers, Core & Main, Mossa Excavation and Badger Meter for water main & service main maintenance as well as emergency repairs for leaks. Costs will continue to be reviewed for possible capitalization.

Water Treatment: Total expense of \$38,597 incurred; 40.63% of budget.

Nothing additional to report. Expenditure was higher than anticipated.

All other Accounts Sewer: Total expense of \$33,280 incurred; 20.70% of budget.

All other Accounts Water: Total expense of \$51,581 incurred; 21.49% of budget.

Nothing additional to report.

Sewer Capital Improvement: Total expense of \$79,072 incurred; 7.78% of budget.

Sewer CIP program engineering costs.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Capital Improvement: Total expense of \$182,195 incurred; 14.71% of budget.

Water CIP program engineering costs.

Sewer Connection Fees: Total revenue of \$113,201 collected; 53.15% of budget.

A total of 4 new construction connections sold. 1 refund issued.

Water Connection Fees: Total revenue of \$149,787 collected; 74.89% of budget.

A total of 7 new construction connections sold. 2 refunds issued for one connection and a mainline extension issued.

RECOMMENDATION:

This is for Board information only



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

Fiscal year 2022-2023

Cash flow summary

Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 1,900,012	\$ 3,702,479	51.32%	\$ (1,802,467)
Cell Tower Lease	\$ 41,527	\$ 80,000	51.91%	\$ 38,473
Permits, Fees & Other	\$ 30,977	\$ 22,000	140.81%	\$ (8,977)
Property Tax	\$ 256,156	\$ 288,860	88.68%	\$ 32,704
Waste Collection Revenues	\$ 14,521	\$ 27,000	53.78%	\$ 12,479
Total operating income	\$ 2,243,193	\$ 4,120,339		
Operating expenses				
Personnel	\$ (202,980)	\$ (411,868)	49.28%	\$ 208,888
Professional Services	\$ (121,783)	\$ (317,000)	38.42%	\$ 195,217
Facilities & Administration	\$ (28,587)	\$ (55,900)	51.14%	\$ 27,313
Engineering	\$ (29,693)	\$ (35,000)	84.84%	\$ 5,307
Pumping	\$ (17,522)	\$ (45,000)	38.94%	\$ 27,478
Sewer Authority Mid-Coastside	\$ (1,077,613)	\$ (2,121,514)	50.80%	\$ 1,043,901
All other Accounts	\$ (33,280)	\$ (160,760)	20.70%	\$ 127,480
Total operating expenses	\$ (1,511,458)	\$ (3,147,042)		
Net Cash Flow Provided by Operations	\$ 731,735	\$ 973,297		

Investment cash flow

Investment income				
Interest Revenue	\$ 24,417	\$ 20,000	122.09%	\$ (4,417)
Total investment income	\$ 24,417	\$ 20,000		
Investment expenses				
Capital Improvement Program	\$ (79,072)	\$ (1,015,900)	7.78%	\$ 936,828
Total investment expenses	\$ (79,072)	\$ (1,015,900)		
Net Cash Flow Used by Investments	\$ (54,655)	\$ (995,900)		

Financing cash flow

Financing income				
Connection Fees	\$ 113,201	\$ 213,000	53.15%	\$ 99,799
Total financing income	\$ 113,201	\$ 213,000		
Financing expenses				
Loan Interest Expense	\$ (15,102)	\$ (29,157)	51.80%	\$ 14,055
Loan Principal Payment	\$ (69,792)	\$ (106,831)	65.33%	\$ 37,039
Total financing expenses	\$ (84,894)	\$ (135,988)		
Net Cash Flow Provided by Financing Activities	\$ 28,307	\$ 77,012		
Total Cash Flow Provided by All Activities	\$ 705,387	\$ 54,409		



Montara Water & Sanitary

Budgeted Cash Flow - Water

Fiscal year 2022-2023

Cash flow summary

Operating cash flow

Operating income		Actual		Budget		Variance (%)		Variance (\$)
Water Sales	\$	932,169	\$	1,897,000		49.14%	\$	964,831
Permits, Fees & Other	\$	2,405	\$	18,600		12.93%	\$	16,195
Property Tax	\$	256,156	\$	288,860		88.68%	\$	32,704
Backflow Testing & Other	\$	14,605	\$	15,000		97.37%	\$	395
Total operating income	\$	1,205,335	\$	2,219,460				
Operating expenses								
Personnel	\$	(505,761)	\$	(1,044,274)		48.43%	\$	538,513
Professional Services	\$	(64,461)	\$	(229,500)		28.09%	\$	165,039
Facilities & Administration	\$	(54,175)	\$	(80,500)		67.30%	\$	26,325
Engineering	\$	(44,435)	\$	(70,000)		63.48%	\$	25,565
Pumping	\$	(51,269)	\$	(105,700)		48.50%	\$	54,431
Supply	\$	(12,755)	\$	(52,500)		24.30%	\$	39,745
Collection/Transmission	\$	(152,235)	\$	(120,000)		126.86%	\$	(32,235)
Treatment	\$	(38,597)	\$	(95,000)		40.63%	\$	56,403
All Other Accounts	\$	(51,581)	\$	(240,000)		21.49%	\$	188,419
Total operating expenses	\$	(975,269)	\$	(2,037,474)				
Net Cash Flow Provided by Operations	\$	230,066	\$	181,986				

Investment cash flow

Investment income		Actual		Budget		Variance (%)		Variance (\$)
GO Bonds, Assessment Receipts	\$	477,404	\$	983,546		48.54%	\$	506,142
Water System Reliability Charge	\$	514,984	\$	1,000,000		51.50%	\$	485,016
Interest Revenue	\$	38,277	\$	-			\$	(38,277)
Total investment income	\$	1,030,665	\$	1,983,546				
Investment expenses								
Capital Improvement Program	\$	(182,195)	\$	(1,239,000)		14.71%	\$	1,056,805
Total investment expenses	\$	(182,195)	\$	(1,239,000)				
Net Cash Flow Used by Investments	\$	848,470	\$	744,546				

Financing cash flow

Financing income		Actual		Budget		Variance (%)		Variance (\$)
Connection Fees	\$	149,787	\$	200,000		74.89%	\$	50,213
Total financing income	\$	149,787	\$	200,000				
Financing expenses								
Long Term Debt - Interest Expense	\$	(70,835)	\$	(139,419)		50.81%	\$	68,584
Long Term Debt - Principal Payment	\$	(583,966)	\$	(1,169,517)		49.93%	\$	585,551
Total financing expenses	\$	(654,801)	\$	(1,308,936)				
Net Cash Flow Provided by Financing Activities	\$	(505,014)	\$	(1,108,936)				
Total Cash Flow Provided by Financing Activities	\$	573,522	\$	(182,405)				

MWSD — Fiscal Year 2022-23 mid-year budget review
Two Year comparative - Statement of activities
12/31/2021 vs. 12/31/2022
Sewer Fund

	Current Period July 1, 2022 - December 31, 2022	Prior Period July 1, 2021 - December 31, 2021	Increase/(Decrease)	%age Change
Revenue				
Sewer Service Charges	1,900,012	1,741,863	158,149	9.08%
Cell Tower Lease	41,527	39,926	1,601	4.01%
Permits, Fees & Other	30,977	28,732	2,245	7.81%
Property Tax	256,156	269,495	(13,339)	-4.95%
Waste Collection Revenues	14,521	12,852	1,669	12.99%
Total Revenue	<u>2,243,193</u>	<u>2,092,868</u>	<u>150,325</u>	<u>7.18%</u>
Expenses				
Personnel	202,980	175,282	27,698	15.80%
Professional Services	121,783	191,695	(69,912)	-36.47%
Facilities & Administration	28,587	36,924	(8,337)	-22.58%
Engineering	29,693	12,983	16,710	128.71%
Pumping	17,522	20,996	(3,474)	-16.55%
Sewer Authority Mid-Coastside	1,077,613	914,250	163,363	17.87%
All other Accounts	33,280	33,922	(642)	-1.89%
Total Expenses	<u>1,511,458</u>	<u>1,386,052</u>	<u>125,406</u>	<u>9.05%</u>
Net Operating Income	<u>731,735</u>	<u>706,816</u>	<u>24,919</u>	<u>3.53%</u>
Non-Operating				
Connection Fees	113,201	43,619	69,582	159.52%
Interest Revenue	24,417	6,574	17,843	271.42%
Interest Expense	(15,102)	(18,031)	2,929	-16.24%
Capital Program	(79,072)	(416,011)	336,939	-80.99%
Total Other Income	<u>43,444</u>	<u>(383,849)</u>	<u>427,293</u>	<u>-111.32%</u>
Net Income	<u>775,179</u>	<u>322,967</u>	<u>452,212</u>	<u>140.02%</u>

MWSD — Fiscal Year 2022-23 mid-year budget review
Two Year comparative - Statement of activities
12/31/2021 vs. 12/31/2022

	Current Period July 1, 2022 - December 31, 2022	Prior Period July 1, 2021 - December 31, 2021	Increase/(Decrease)	%'age Change
Revenue				
Water Sales	932,169	897,495	34,674	3.86%
Fees	2,405	95,006	(92,601)	-97.47%
Property Tax	256,156	269,495	(13,339)	-4.95%
Backflow Testing & Other	14,605	17,246	(2,641)	-15.31%
Total Revenue	<u>1,205,335</u>	<u>1,279,242</u>	<u>(73,907)</u>	<u>-5.78%</u>
Expenses				
Personnel	505,761	449,444	56,317	12.53%
Professional Services	64,461	91,949	(27,488)	-29.89%
Facilities & Administration	54,175	51,675	2,500	4.84%
Engineering	44,435	16,145	28,290	175.22%
Pumping	51,269	36,078	15,191	42.11%
Supply	12,755	13,142	(387)	-2.94%
Collection/Transmission	152,235	47,925	104,310	217.65%
Treatment	38,597	48,171	(9,574)	-19.88%
All other Accounts	51,581	49,122	2,459	5.01%
Total Expenses	<u>975,269</u>	<u>803,651</u>	<u>171,618</u>	<u>21.35%</u>
Net Operating Income	<u>230,066</u>	<u>475,591</u>	<u>(245,525)</u>	<u>-51.63%</u>
Non-Operating				
Connection Fees	149,787	149,944	(157)	-0.10%
GO Bond Assessment	477,404	493,404	(16,000)	-3.24%
Interest Revenue	38,277		38,277	
Interest Expense	(70,835)	(45,628)	(25,207)	55.24%
Water System Reliability	514,984	542,892	(27,908)	-5.14%
Capital Program	(182,195)	(318,872)	136,677	-42.86%
Total Other Income	<u>927,422</u>	<u>821,740</u>	<u>105,682</u>	<u>12.86%</u>
Net Income	<u>1,157,488</u>	<u>1,297,331</u>	<u>(139,843)</u>	<u>-10.78%</u>



MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Sewer Enterprise

Operating Revenue	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	Approved Budget 2022-23	Income/Expenditures as of December 31,			Projected	Projected as % of Budget
						2022	% To date			
Cell Tower Lease:	4220	42,687	34,032	80,315	80,000	41,527	51.91%	83,054	103.82%	
Administrative Fees (New Construction):	4410	3,794	4,932	7,397	6,000	1,166	19.43%	2,332	38.87%	
Administrative Fees (Remodel):	4420	542	548	569	1,000		0.00%	0	0.00%	
Inspection Fees (New Construction):	4430	3,584	3,626	6,994	6,000	1,103	18.38%	2,206	36.77%	
Inspection Fees (Remodel):	4440	512	518		1,000		0.00%	0	0.00%	
Mainline Extension Fees:	4450			6,000	0		0.00%	0	0.00%	
Remodel Fees:	4460	2,999	10,601	18,826	8,000	28,557	356.96%	57,114	713.93%	
Other Fees:	4470		7,500		0	136	100.00%	272		
Grants:	4510	112	136		0		0.00%	0	0.00%	
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	256,156	88.68%	512,312	177.36%	
Sewer Service Charges:	4710	3,086,734	3,429,746	3,582,585	3,712,479	1,905,998	51.34%	3,712,479	100.00%	
Sewer Service Refunds, Customer:	4720	(7,751)	(42,650)	(8,166)	(10,000)	(5,986)	59.86%	(11,972)	119.72%	
Waste Collection Revenues:	4760	24,353	27,202	26,055	27,000	14,521	53.78%	29,042	107.56%	
Other Revenue:	4990	2,018	189,253	2,902		15	100.00%	30	100.00%	
Total Operating Revenue:		3,566,921	4,120,638	4,240,394	4,120,339	2,243,193	54.44%	4,386,869	106.47%	
Operating Expenses										
Bank Fees:	5190	6,592	8,517	4,811	7,000	2,989	42.70%	5,978	85.40%	
Board Meetings:	5210	3,861	4,050	3,856	3,000	1,350	45.00%	2,700	90.00%	
Director Fees:	5220	4,125	3,525	4,925	7,500	1,125	15.00%	2,250	30.00%	
Election Expenses:	5230	0	0		75,000		0.00%	0	0.00%	
Conference Attendance:	5250	35	0	1,918	6,000		0.00%	0	0.00%	
Information Systems:	5270	9,746	6,875	4,099	5,000	3,027	60.54%	6,054	121.08%	
Fidelity Bond:	5310	0	438		500		0.00%	0	0.00%	
Property & Liability Insurance:	5320	1,394	9,851	8,057	15,000	8,510	56.73%	14,939	99.59%	
LAFCO Assessment:	5350	2,060	5,318	2,708	2,500		0.00%	2,708	108.32%	
Meeting Attendance, Legal:	5420				0		0.00%	0	0.00%	
General Legal:	5430	89,445	59,250	99,681	200,000	18,464	9.23%	36,928	18.46%	
Litigation:	5440	49,445	203,505	176,781		54,419		108,838		
Maintenance, Office:	5510	4,614	4,096	3,382	15,000	1,082	7.21%	2,164	14.43%	
Meetings, Local:	5520						0.00%	0	0.00%	
Memberships:	5530	600	600	4,408	4,000	4,405	110.13%	8,810	220.25%	
Office Supplies:	5540	6,388	4,094	6,692	2,500	1,861	74.44%	3,722	148.88%	
Postage:	5550	654	463	112	400	0	0.00%	0	0.00%	
Printing & Publishing:	5560	980	1,397	943	1,500	593	39.53%	1,186	79.07%	
Accounting:	5610	37,875	34,978	38,590	38,000	17,905	47.12%	35,810	94.24%	
Audit:	5620	8,150	13,150	13,661	16,500	0	0.00%	16,500	100.00%	
Consulting:	5630	50,500	66,299	51,037	50,000	19,321	38.64%	38,642	77.28%	
Data Services:	5640	7,173	6,386	9,283	9,000	9,853	109.48%	9,283	103.14%	
Labor & HR Support:	5650	2,562	2,562	2,562	2,500	1,281	51.24%	2,562	102.48%	
Payroll Services:	5660	967	968	1,000	1,000	540	54.00%	1,080	108.00%	
Other Professional Services:	5690						0.00%	0	0.00%	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	2,099	1049.50%	4,198	2099.00%	
Telephone & Internet:	5720	31,129	32,546	38,358	25,000	22,119	88.48%	44,238	176.95%	
Mileage Reimbursement:	5730	327	0	254	1,500		0.00%	0	0.00%	

MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Sewer Enterprise

Operating Revenue	GL Codes	2019-20 Actual	2020-21 Actual	2021-22 Actual	Approved Budget 2022-23	Income/Expenditures as of December 31,		Projected	Projected as % of Budget
						2022	% To date		
Reference Materials:	5740	0	55		200		0.00%	0	0.00%
Other Administrative:	5790	608	94	(287)			0.00%	0	0.00%
CalPERS 457 Deferred Plan:	5810	20,180	18,545	21,689	19,383	10,310	53.19%	20,620	106.38%
Employee Benefits:	5820	50,680	55,091	40,493	43,823	24,720	56.41%	49,440	112.82%
Disability Insurance:	5830	1,709	1,747	1,769	2,049	885	43.19%	1,770	86.38%
Payroll Taxes:	5840	16,217	17,028	17,451	23,096	7,117	30.82%	14,234	61.63%
PARS:	5850	20,480	25,388	18,497	18,940	10,055	53.09%	20,110	106.18%
Management:	5910	114,041	128,011	131,607	123,568	57,494	46.53%	114,988	93.06%
Staff :	5920	132,421	131,838	140,442	175,137	86,605	49.45%	173,210	98.90%
Staff Certification:	5930	2,225	1,913	2,100	1,800	1,050	58.33%	2,100	116.67%
Staff Overtime:	5940	1,888	3,411	4,813	1,399	2,532	181.04%	5,064	362.09%
Staff Standby:	5950				0	43	100.00%	86	100.00%
Worker's Compensation Insurance:	5960	2,837	2,699	2,585	2,673	2,169	81.14%	4,338	162.27%
Claims, Property Damage:	6170	632	976	3,076	20,000		0.00%	0	0.00%
Education & Training:	6195	0		93	1,000	42	4.20%	84	8.40%
Meeting Attendance, Engineering:	6210				0		0.00%	0	0.00%
General Engineering:	6220	35,060	24,889	56,067	35,000	29,693	84.84%	59,386	169.67%
Equipment & Tools, Expensed:	6320						0.00%	0	0.00%
Alarm Services:	6335	6,133	6,688	5,432	5,500	2,932	53.31%	5,864	106.62%
Landscaping:	6337	4,468	4,875	8,525	6,000		0.00%	5,400	90.00%
Pumping Fuel & Electricity:	6410	39,587	45,778	44,443	45,000	17,522	38.94%	35,044	77.88%
Pumping Maintenance, Generators:	6420			903					
Pumping Maintenance, General:	6430			8,959					
Maintenance, Collection System:	6660			0	10,000	7,543	75.43%	15,086	150.86%
Uniforms:	6770	126		0	200		0.00%	0	0.00%
Fuel:	6810	848	687	1,297	1,000	1,515	151.50%	3,030	303.00%
Truck Equipment, Expensed:	6820	439	38	209	160	67	41.88%	134	83.75%
Truck Repairs:	6830	622	88	343	1,000	608	60.80%	1,216	121.60%
Total Other Operations:	6890	(29,919)					0.00%	0	0.00%
SAM Collections:	6910	341,549	281,817	304,309	284,186	142,093	50.00%	284,186	100.00%
SAM Operations:	6920	1,529,139	1,584,637	1,532,608	1,727,328	847,168	49.05%	1,694,336	98.09%
SAM Maintenance, Collection System:	6940				40,000	6,815	17.04%	13,630	34.08%
SAM Maintenance, Pumping:	6950				70,000	81,371	116.24%	162,742	232.49%
SAM NDWSCP:	6960			24,482		166		332	
Total Operations Expense:		2,610,711	2,805,280	2,849,142	3,147,042	1,511,458	48.03%	3,035,020	96.44%
Net Change in position from Operations:		956,210	1,315,358	1,391,252	973,297	731,735	75.18%	1,351,849	138.89%



MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Sewer Enterprise

	<u>GL Codes</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>Approved Budget 2022-23</u>	<u>Income/Expenditures as of December 31, 2022</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>
Non Operating Revenue									
Connection Fees, Residential New Const:	7110	225,264	183,873	242,298	163,000	119,066	73.05%	238,132	146.09%
Connection Fees, Residential Remodel:	7120	55,708	2,774	53,312	50,000	23,271	46.54%	46,542	93.08%
Connection Fee Refunds:	7152					(28,621)	100.00%	(57,242)	100.00%
Additional Fixture Units New Const:	7153			22,617		6,437	100.00%	12,874	100.00%
Additional Fixture Units Remodel:	7155			79,005			0.00%	0	0.00%
PFP Pass Thru:	7160			12,869			0.00%	0	0.00%
Mainline Extension Pass Thru:	7170					(6,952)	100.00%	(13,904)	100.00%
LAIF, Interest:	7200	105,107	38,726	12,872	20,000	24,417	122.09%	48,834	244.17%
Total Non Operating Revenue:		386,079	225,373	422,973	233,000	137,618	59.06%	275,236	118.13%
Non Operating Expense									
PNC Equipment Lease:	9125	15,151	11,535	11,970	9,441	4,994	52.90%	9,441	100.00%
I-Bank Loan:	9200	23,801	21,263	20,296	19,716	10,108	51.27%	19,716	100.00%
Total Non Operating Expense:		38,952	32,798	32,266	29,157	15,102	51.80%	29,157	100.00%
Net Change in position from Non Operating		347,127	192,575	390,707	203,843	122,516		246,079	

MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Water Enterprise

Operating Revenue	GL Codes	Income/Expenditures					as of December 31, 2022	% To date	Projected	Projected as % of Budget
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Approved Budget 2022-23	Actual				
Cell Tower Lease:	4220	42,687	33,985	0	0	0	0.00%	0	0.00%	
Administrative Fees (New Construction):	4410	4,336	6,028	8,535	7,000	1,166	16.66%	2,332	33.31%	
Administrative Fees (Remodel):	4420	1,084	548	569	600		0.00%	0	0.00%	
Inspection Fees (New Construction):	4430	4,096	5,698	8,415	7,000	1,103	15.76%	2,206	31.51%	
Inspection Fees (Remodel):	4440	1,536	518	538	1,000		0.00%	0	0.00%	
Mainline Extension Fees:	4450		85,905	82,882	3,000		0.00%	0	0.00%	
Remodel Fees:	4460	1,421	0				0.00%	0	0.00%	
Other Fees	4470	4,400	489	186				0		
Grants:	4510	112	136			136	100.00%	272	100.00%	
Property Tax Receipts:	4610	407,337	455,194	516,917	288,860	256,156	88.68%	512,312	177.36%	
Testing, Backflow:	4740	25,761	15,828	25,730	15,000	13,755	91.70%	27,510	183.40%	
Water Sales:	4810	1,973,134	1,952,964	1,752,213	1,900,000	933,486	49.13%	1,866,972	98.26%	
Water Sales Refunds, Customer:	4850	(1,338)	(2,817)	(3,210)	(3,000)	(1,317)	43.90%	(2,634)	87.80%	
Other Revenue:	4990	56,424	6,393	3,541		850	100.00%	1,700	100.00%	
Total Operating Revenue:		2,520,990	2,560,869	2,396,316	2,219,460	1,205,335	54.31%	2,410,670	108.62%	
Operating Expenses										
Bank Fees:	5190	1,434	1,777	4,811	4,000	2,988	74.70%	5,976	149.40%	
Board Meetings:	5210	3,861	4,050	3,856	3,000	1,350	45.00%	2,700	90.00%	
Director Fees:	5220	4,125	3,525	4,925	7,500	1,125	15.00%	2,250	30.00%	
Election Expenses:	5230		0		75,000		0.00%	0	0.00%	
Bond Issue Cost:	5235		66,381					0		
CDPH Fees:	5240	12,405	12,004	15,707	15,000	4,247	28.31%	15,707	104.71%	
Conference Attendance:	5250	243	0	1,918	6,000		0.00%	0	0.00%	
Information Systems:	5270	18,631	6,875	13,989	5,000	3,027	60.54%	6,054	121.08%	
Fidelity Bond:	5310		438		500		0.00%	0	0.00%	
Property & Liability Insurance:	5320	1,173	0	7,987	0	8,510	100.00%	17,020	100.00%	
LAFCO Assessment:	5350	2,759	5,872	2,755	5,000		0.00%	0	0.00%	
General Legal:	5430	123,406	116,294	74,809	100,000	22,889	22.89%	45,778	45.78%	
Maintenance, Office:	5510	6,414	10,653	3,524	15,000	1,128	0.00%	2,256	15.04%	
Meetings, Local:	5520	(142)			0		100.00%	0	0.00%	
Memberships:	5530	23,026	24,540	20,318	27,000	21,245	78.69%	25,000	92.59%	
Office Supplies:	5540	6,525	4,098	6,797	4,500	1,861	41.36%	3,722	82.71%	
Postage:	5550	11,567	13,451	14,890	14,000	8,083	57.74%	16,166	115.47%	
Printing & Publishing:	5560	2,171	1,397	1,488	5,000	643	12.86%	1,286	25.72%	
Accounting:	5610	37,875	34,978	38,590	38,000	17,905	47.12%	35,810	94.24%	
Audit:	5620	8,150	13,150	13,661	16,500	0	0.00%	13,661	82.79%	
Consulting:	5630	56,893	64,713	52,892	65,000	19,321	29.73%	38,642	59.45%	
Data Services:	5640	900	6,386	10,400	6,500	900	13.85%	1,800	27.69%	
Labor & HR Support:	5650	2,641	2,562	2,562	2,500	1,281	51.24%	2,562	102.48%	
Payroll Services:	5660	967	968	1,000	1,000	540	54.00%	1,080	108.00%	
Other Professional Services:	5690						0.00%	0	0.00%	
San Mateo County Tax Roll Charges:	5710	119	119	119	200	1,625	812.50%	3,250	1625.00%	



MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Water Enterprise

Operating Revenue	GL Codes	Income/Expenditures					as of December 31,		Projected as %	
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Approved Budget 2022-23	2022	% To date	Projected	of Budget	
Telephone & Internet:	5720	36,093	40,647	45,606	25,000	27,266	109.06%	54,532	218.13%	
Mileage Reimbursement:	5730	623	75	525	1,500	310	20.67%	620	41.33%	
Reference Materials:	5740		55		800		0.00%	0	0.00%	
Other Administrative:	5790	500	729	685	0	1,501	100.00%	3,002	100.00%	
CalPERS 457 Deferred Plan:	5810	42,604	44,923	48,201	49,977	24,904	49.83%	49,808	99.66%	
Employee Benefits:	5820	85,042	120,304	116,781	107,276	65,959	61.49%	131,918	122.97%	
Disability Insurance:	5830	3,564	4,041	4,129	5,411	2,043	37.76%	4,086	75.51%	
Payroll Taxes:	5840	43,195	47,306	47,682	57,850	23,742	41.04%	47,484	82.08%	
PARS:	5850	42,031	26,477	40,261	43,897	21,906	49.90%	43,812	99.81%	
Management:	5910	114,042	128,011	131,608	123,568	57,494	46.53%	114,988	93.06%	
Staff :	5920	407,112	446,737	451,291	542,747	260,206	47.94%	520,412	95.89%	
Staff Certification:	5930	10,625	11,213	12,125	11,400	6,450	56.58%	12,900	113.16%	
Staff Overtime:	5940	45,849	48,498	52,669	49,935	26,872	53.81%	53,744	107.63%	
Staff Standby:	5950	25,485	26,514	26,564	28,553	14,016	49.09%	28,032	98.17%	
Worker's Compensation Insurance:	5960	14,274	14,332	13,072	23,661	2,169	9.17%	4,338	18.33%	
Backflow Prevention:	6160	326	1,528	1,020	1,000	710	71.00%	1,420	142.00%	
Claims, Property Damage:	6170	392	0		10,000	141	1.41%	282	2.82%	
SCADA Maintenance:	6185	2,468	4,816	2,910	38,000		0.00%	0	0.00%	
Internet & Telephone, Communications:	6187			24			0.00%	0	0.00%	
Education & Training:	6195	4,372	639	3,428	5,000	806	16.12%	1,612	32.24%	
General Engineering:	6220	12,390	1,352	6,749	20,000	1,690	8.45%	3,380	16.90%	
Water Quality Engineering:	6230	116,823	68,993	70,999	50,000	42,745	85.49%	85,490	170.98%	
Equipment & Tools, Expensed:	6320	17,500	6,943	12,363	12,000	5,116	42.63%	10,232	85.27%	
Alarm Services:	6335	1,040	1,249	1,087	2,000	370	18.50%	740	37.00%	
Landscaping:	6337	6,950	13,932	19,989	15,000	4,813	32.09%	9,626	64.17%	
Lab Supplies & Equipment:	6370	9,432	993	5,357	4,000	2,253	56.33%	4,506	112.65%	
Meter Reading:	6380	10	121	119	500	227	45.40%	454	90.80%	
Pumping Fuel & Electricity:	6410	75,074	75,172	83,871	90,000	36,448	40.50%	72,896	81.00%	
Pumping Maintenance, Generators:	6420	20,908	8,014	12,043	10,000	14,513	145.13%	29,026	290.26%	
Pumping Maintenance, General:	6430	17	751	1,153	5,000	308	6.16%	616	12.32%	
Pumping Equipment, Expensed:	6440	8,562	13	129	700		0.00%	0	0.00%	
Maintenance, Raw Water Mains:	6510	27	37	253	2,500	45	1.80%	90	3.60%	
Maintenance, Wells:	6520	13,281	9,193	5,975	15,000	6,501	43.34%	13,002	86.68%	
Water Purchases:	6530	33,976	34,355	33,040	35,000	6,209	17.74%	12,418	35.48%	
Hydrants:	6610	6,841	10,557	5,690	10,000		0.00%	0	0.00%	
Maintenance, Water Mains:	6620	40,201	43,561	101,071	50,000	113,821	227.64%	227,642	455.28%	
Maintenance, Water Service Lines:	6630	6,384	40,898	8,245	20,000	5,853	29.27%	11,706	58.53%	
Maintenance, Tanks:	6640	5,141	4,510	438	5,000	2,518	50.36%	5,036	100.72%	
Maintenance, Distribution General:	6650	10,890	8,623	22,202	10,000	8,672	86.72%	17,344	173.44%	
Maintenance, Collection System:	6660			724			0.00%	0	0.00%	
Meters:	6670	6,253	11,456	21,176	25,000	21,371	85.48%	42,742	170.97%	
Chemicals & Filtering:	6710	39,914	38,934	43,341	40,000	12,741	31.85%	25,482	63.71%	
Maintenance, Treatment Equipment:	6720	13,805	5,546	12,226	15,000	5,523	36.82%	11,046	73.64%	
Treatment Analysis:	6730	18,718	29,278	37,846	40,000	20,333	50.83%	40,666	101.67%	



MWSD — Fiscal Year 2022-23 budget review as of December 31, 2022 - Water Enterprise

Operating Revenue	GL Codes						<u>Income/Expenditures</u>			Projected	Projected as % of Budget
		<u>2019-20</u> Actual	<u>2020-21</u> Actual	<u>2021-22</u> Actual	<u>Approved Budget</u> <u>2022-23</u>	<u>as of December 31,</u> <u>2022</u>	<u>% To date</u>				
Uniforms:	6770	3,702	1,635	1,687	2,000	1,466	73.30%	2,932	146.60%		
Fuel:	6810	6,237	6,677	8,879	10,000	4,545	45.45%	9,090	90.90%		
Truck Equipment, Expensed:	6820	3,433	217	1,186	2,000	202	10.10%	404	20.20%		
Truck Repairs:	6830	3,694	498	2,075	5,000	1,823	36.46%	3,646	72.92%		
Other Operations:	6890	4,265		2,492	0		0.00%	0	0.00%		
Total Operations Expense:		1,689,208	1,784,584	1,817,984	2,037,474	975,269	47.87%	1,953,922	95.90%		
Net Change in position from Operations:		831,782	776,285	578,332	181,986	230,066	126.42%	456,748	250.98%		

MWSD — Fiscal Year 2022-2023 budget review as of December 31, 2022 - Water enterprise

	<u>GL Codes</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>Approved Budget</u> <u>2022-23</u>	<u>Income/Expenditures as</u> <u>of December 31, 2022</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as</u> <u>% of Budget</u>
Non Operating Revenue									
Connection Fees, Residential New Const:	7110	223,718	89,474	255,753	150,000	144,656	96.44%	289,312	192.88%
Connection Fees, Residential Remodel:	7120			13,199			0.00%	0	0.00%
Connection Fees, Residential Fire:	7130	84,517	155,910	111,063	50,000	86,233	172.47%	172,466	344.93%
Connection Fees, Residential Remodel Fire:	7140		3,823				0.00%	0	0.00%
Connection Fees, Well Conversion:	7150						0.00%	0	0.00%
Connection Fee refunds:	7152					(98,581)		(197,162)	100.00%
Additional fixture units Remodel:	7155					16,092		32,184	100.00%
PFM Pass Thru:	7160			49,955		341		682	100.00%
Meter Pass Thru Costs:	7165			9,358		1,046		2,092	100.00%
Mainline Extension Pass Thru:	7170			22,444				0	0.00%
CAMP interest income:	7250			1,808		38,277		76,554	100.00%
General Obligation Bonds, Assessment Receipts:	7600	1,191,631	1,195,387	1,015,063	983,546	477,404	48.54%	983,546	100.00%
Water System Reliability:	7650	0	949,243	1,027,699	1,000,000	514,984	51.50%	1,000,000	100.00%
Total Non Operating Revenue:		1,499,866	2,393,837	2,506,342	2,183,546	1,180,452	54.06%	2,359,674	108.07%
Non Operating Expense									
PFM Connection Expenses:	9075					4,000			
General Obligation Bonds:	9100	221,777	126,949	73,617	67,450	35,027	51.93%	67,450	100.00%
PNC Equipment Lease:	9125	15,151	13,384	11,451	9,441	4,994	52.90%	9,441	100.00%
State Revolving Fund Loan:	9150	72,938	69,614	65,810	62,527	30,814	49.28%	62,527	100.00%
Water Rebates :	9210	1,350	850	700	3,000	100	3.33%	200	6.67%
Total Non Operating Expense:		311,216	210,797	151,578	142,419	74,935	52.62%	139,618	98.03%
Net Change in position from Non Operating activities:		1,188,650	2,183,040	2,354,764	2,041,127	1,105,517		2,220,056	

Sewer

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Telephone & Internet:	5720
Other Administrative:	5790
Maintenance, Office:	5510

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220

Pumping

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430

Sewer Authority Mid-Coastside

SAM Collections:	6910
SAM Operations:	6920
SAM Prior-Year Adjustment:	6930
SAM Maintenance, Collection System:	6940
SAM Maintenance, Pumping:	6950
SAM NDWSCP:	6960

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

Water

Personnel

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

Professional Services

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

Facilities & Administration

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Maintenance, Office:	5510
Telephone & Internet:	5720
Other Administrative:	5790
Facilities other:	6330

Engineering

Meeting Attendance, Engineering:	6210
General Engineering:	6220
Water Quality Engineering:	6230

Pumping

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430
Pumping Equipment, Expensed:	6440
Pumping - Other:	6400

Supply

Maintenance, Raw Water Mains:	6510
Maintenance, Wells:	6520
Water Purchases:	6530
Supply - Other:	6500

Collection/Transmission

Collection/Transmission - Other:	6600
Hydrants:	6610
Maintenance, Water Mains:	6620
Maintenance, Water Service Lines:	6630
Maintenance, Tanks:	6640
Maintenance, Distribution General:	6650
Maintenance, Collection System:	6660
Meters:	6670

Treatment

Treatment - Other:	6700
Chemicals & Filtering:	6710
Maintenance, Treatment Equipment:	6720
Treatment Analysis:	6730

All other Accounts

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Bond Issue Costs - Expense:	5235
CDPH Fees:	5240
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Memberships:	5530
Mileage Reimbursement:	5730
Reference Materials:	5740
Backflow Prevention:	6160
Claims, Property Damage:	6170
SCADA Maintenance:	6185
Internet & Telephone, Communications:	6187
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Lab Supplies & Equipment:	6370
Meter Reading:	6380
Uniforms:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820

Truck Repairs:	6830
Other Operations:	6890
San Mateo Co. Tax Roll Charges:	5710