




MONTARA WATER AND SANITARY DISTRICT AGENDA

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

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review June 30, 2023 Fiscal Year-End Audit
Budget vs. Actual**

With the completion of the Districts' fiscal year end June 30, 2023 audit, District Staff would like to present a comprehensive review of operations as compared to the adopted June 30, 2023 budget. This process will assist District Staff with the upcoming fiscal year end close and future budget processes.

RECOMMENDATION:

This is for Board information only



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: November 16, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

SUBJECT: Executive Summary – June 30, 2023, fiscal year-end audit Budget vs. Actual

SEWER FUND

Sewer Service Charges: Total revenue of \$3,801,755 collected; \$99,276 over budget.

Revenues were budgeted to increase 6.54% due the adoption of a rate increase of 9% for all customer classes. The rate increase was established over a period of three fiscal years as shown in the table below. Actual revenue collected in excess of budget by \$99,276 is accurate and verified through County remittance advice.

Proposed Sewer Rates				
Customer Class	Current Sewer Rates	Projected Rates Effective On or After		
		July 1 2020	July 1 2021	July 1 2022
Rate Adjustment %		9%	9%	9%
Sewer Service Charge Rates¹				
<i>Volumetric charge billed per hundred cubic feet (hcf) of metered water use.</i>				
<i>Subject to a minimum charge based on 48 hcf of annual sewer use (4 hcf per month).</i>				
Residential	\$21.07	\$22.97	\$25.04	\$27.29
Restaurants	36.55	39.84	43.43	47.34
Motels	22.18	24.18	26.36	28.73
Offices	18.98	20.69	22.55	24.58
General Commercial	20.33	22.16	24.15	26.32
Schools	19.28	21.02	22.91	24.97
Hospitals	21.01	22.90	24.96	27.21



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Cell Tower Lease: Total revenue of \$79,672 collected; \$328 under budget.

As of fiscal year 2021-22, cell tower lease revenue is related strictly to the Sewer Fund due to the revenue being generated from the District's Sewer Property.

Sewer Fees: Total revenue of \$16,493 collected; \$5,507 under budget.

Remodel Fees were not as strong as they were in FY 2021-22, decrease is mainly attributed to economic factors mainly the cost of construction & higher interest rates.

Property Tax (Shared Activity [50/50]): Total revenue of \$1,053,380 collected; \$475,660 above budget. Please note this is in total and split between Sewer and Water Funds.

The District collected \$378,212 in ERAF apportionments, which was split 50/50 between Sewer and Water. Without the receipt of ERAF, the District would have collected approximately \$350K in property tax revenues per fund, surpassing expectations by \$60K.

Sewer Personnel expense: Total expense of \$433,281 incurred; \$21,413 over budget.

98% or \$20,929 of the over budget is due to FYE closing entries. \$11,652 is due to the increase of accrued sick leave and \$9,277 is due to the recording of GASB 68 deferred outflow. Without these closing entries our budgeted figure would have been within \$500.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Sewer Professional Services: Total expense of \$321,347 incurred; \$4,347 over budget.

Largest items are legal, consulting & accounting. Consulting includes costs for public relations, PARS fees, Rausch and Bartle Wells.

Sewer Facilities & Administration: Total expense of \$88,488 incurred; \$32,588 over budget.

Telephone and internet expenses were \$21,869 over budget. The District is continually trying to reduce the cost of communications, however, issues continue to present themselves. Other costs were higher than normal, due to general rising costs.

Sewer Engineering: Total expense of \$64,020 incurred; \$29,020 over budget.

Our engineers, Nute Engineering, breakout their invoice to include both capital and non-capital activities. Non-capital activities include mechanical support for pump stations, GIS facility mapping & general engineering.

Sewer Pumping: Total expense of \$52,692 incurred; \$7,692 over budget.

PG&E costs were \$3K over budget. Costs associated with permitting & regulatory costs to San Mateo County and Bay Area Air Quality Management District for the use of generators was \$5,000 and un-budgeted.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Sewer Authority Mid-Coastside: Total expense of \$1,983,369 incurred; \$138,145 under budget.

Under budget is due to costs associated with SAM pass through expenditures being capitalized. MWSD budgeted \$40,000 & \$70,000 for collections system and pumping maintenance respectively. At fiscal year-end, we capitalized \$24,563 in collection system pass through costs and \$341,251 of pumping improvements.

All other Accounts Sewer: Total expense of \$54,892 incurred; \$105,868 under budget.

Claim/property damage expenses were below budget, however, the main reason for the difference was due to the budgeting of the District's voting redistricting project. \$150,000 was budgeted to be split equally between funds, however, the cost of the service was \$15,000 in FY 2022-23.

Sewer interest income: Total revenue of \$85,304 collected; \$65,304 over budget.

The District's Sewer reserves are held with LAIF. In FY 2022-23 the District maintained an average balance of \$4,663,822. With the increase in interest rates, the funds provided a material level of revenue for the District.

Sewer Capital Improvement: Total capitalized expense of \$596,689 incurred; \$419,211 under budget.

As discussed above, \$341,251 of SAM pass through costs were capitalized. In addition, \$255,437 of MWSD planned projects were capitalized. The breakdown is as follows:



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Sewer Capital Improvement (Continued):

Capitalized engineering: \$107,100

Date/Harte Pumpstation & Street work, including generators: \$142,238

Office Roof repair: \$3,900

See capital asset detail further in report.

Sewer Connection Fees: Total revenue of \$289,449 collected; \$76,449 over budget.

A total of 6 new construction connections sold. In addition, 18 remodel & additional fixture unit connections sold.

Sewer Debt Service: Total debt service of \$135,481 expended; \$507 under budget.

See debt service detail further in report.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

SEWER FUND – BALANCE SHEET ANALYSIS

Cash & Investments: Increase of \$1,171,846. This is in line with expectations based on the outcome of the District's activities in FY 21-22.

Lease Receivable: Stating in FY 2021-2022 the District must now account for upcoming cell tower lease revenue as a receivable. Increase of \$148,905 due to the length of the current agreement with American Tower & Crown Castle. GASB 67 also requires the recognition of a liability to account for the fact that the funds are not guaranteed.

Capital assets: Net increase of \$56,871. \$596,689 capitalized expenses reduced by current year depreciation expense of \$539,818. See capital asset footnote detail further in report.

Net Pension Liability: Due to market conditions the Sewer pension asset went from \$61,926 to a liability of \$12,658. Contribution rates for FY 2022-23 were 7.75% for employees & 7.30% for the District. These rates are reviewed every two years.

Long term debt: In FY 21-22 MWSD retired \$106,832 of principal debt. This debt was accompanied with \$28,650 of interest expense. See long term debt table further in the report.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

WATER FUND

Water Sales: Total revenue of \$1,770,761 collected; \$126,239 under budget.

No rate increase was adopted for FY 2022-23. A rate increase was implemented as of July 1, 2023 of 6%.

Water Fees: Total revenue of \$8,215 collected; \$10,385 under budget.

Similar to the Sewer fund, fee revenue lagged behind expectations. Decrease is mainly attributed to economic factors mainly the cost of construction & higher interest rates

Backflow testing & other: Total revenue of \$37,746 collected; \$22,746 over budget.

Backflow testing revenue was over budget by \$9,366 and is mainly due to the timing of collections. Other revenue was unbudgeted and collected and the District collected \$13,380 in revenue, mainly from a reimbursement from PG&E related to assistance provided by the District to PG&E.

Water Personnel expenses: Total expense of \$1,030,916 incurred; \$13,358 under budget.

Please refer to detail sheets for payroll accounts 5810 - 5960. Staff wages were underbudget due to the departure of a veteran operator. Replacement was hired at a lower rate due to experience, and there was a period of time when the District operated short staffed. Benefits over budget due to closing entries related to compensated absences & pension expenses.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Professional Services: Total expense of \$222,038 incurred; \$7,462 under budget.

Legal under budget by \$14K. Consulting under budget by \$3K. These two made up for Accounting & Data services being over budget by a combined \$9,500.

Water Facilities & Administration: Total expense of \$131,179 incurred; \$50,679 over budget.

As with the Sewer Fund, telephone and internet expenses were \$32,345 over budget. The District is continually trying to reduce the cost of communications, however, issues continue to present themselves. Office supplies & postage were over budget by a combined \$8K, due to rising costs.

Water Engineering: Total expense of \$133,623 incurred; \$63,623 over budget.

Over budget due to the unpredictable nature of water quality engineering expenses. The expense line item fluctuates due to changes at the State level.

Water Pumping: Total expense of \$111,322 incurred \$5,622 over budget.

Pumping expenses from PG&E were \$2K over budget. As with Sewer, the regulatory costs of operating generators was \$5K and unexpected.

Water Supply: Total expense of \$43,888 incurred; \$8,612 under budget.

Water purchases were within \$8,518 under budget. The costs associated with Well maintenance was over budget by \$2K. Services are as needed.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Collection/Transmission: Total expense of \$370,504 incurred; \$250,504 over budget.

On-going maintenance work performed on water mains or water service lines. Majority of work performed by Mossa Excavation, Andreini Brothers, and Core & Main. In addition, new meters are being purchased in bulk from Badger meters in order to reduce costs in future years.

Water Treatment: Total expense of \$56,464 incurred; \$38,536 under budget.

PY purchase of inventory was utilized and we were able to keep costs lower in the current year.

The District's main supplier of chemical inventory is Esbro Chemical & Evoqua. With the majority of treatment analysis handled by BSK lab.

All other Accounts Water: Total expense of \$120,563 incurred; \$119,437 under budget.

As discussed with the Sewer Fund, the major driver of this large under budget is the District voting border realignment project was a fraction of the cost budgeted.

Water interest income: Total revenue of \$113,063 collected; No budget established.

The District's Water reserves are held with CA Asset Management Program (CAMP). In FY 21-22 the District established and began funding CAMP from the Water Reliability Charges collected. At fiscal year end the account had \$3,323,180 in principal balance to be used for future capital projects.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

GO Bond Assessments: Total revenue of \$1,012,555 collected; \$29,009 over budget.

Debt service to retire GO bond debt is collected through the Property Tax roll. The amount is budgeted with current year debt service. Differences occur due to collections and remittances from the County.

Water System Reliability Charge: Total revenue of \$1,026,086 collected; \$26,086 over budget.

Revenue is collected and remitted through the County and used to assist the District fund the District Capital Improvement Program.

Water Capital Improvement: Total capitalized expense of \$609,186 incurred; \$629,815 under budget.

The breakdown is as follows:

Capitalized engineering: \$187,893

Vehicles and related materials: \$75,322

Andreini Brothers: \$124,452 – Various projects.

Mossa Excavation: \$28,050 – Various projects.

Balance Hydrologics: \$88,228 – Well Monitoring.

Quiet River Land Services: \$11,800 – Topographic Survey.

PAC Machine Co: \$66,405 – Dry Prime for Date Harte Pumpstation.

Water Connection Fees: Total revenue of \$287,699 collected; \$87,699 over budget.

A total of 8 new construction connections sold. 1 remodel connection sold.
15 new construction PFP connections sold.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **November 16, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Water Debt Service: Total debt service of \$1,303,734 expended; \$5,202 under budget.

See debt service detail further in report.

WATER FUND – BALANCE SHEET ANALYSIS

Cash & Investments: Increase of \$841,793. See budget vs. actual cash flow analysis to identify areas where under budget amounts led to greater cash on hand.

Capital Assets: Net decrease of \$399,633. \$609,185 capitalized expenses reduced by current year depreciation expense of \$1,008,818. See capital asset footnote detail further in report.

Net Pension Liability: Due to market conditions the Sewer pension asset went from \$137,836 to a liability of \$28,173. Contribution rates for FY 2022-23 were 7.75% for employees & 7.30% for the District. These rates are reviewed every two years.

Long Term Debt: In FY 2022-23 MWSD retired \$1,170,683 of principal debt. This debt was accompanied with \$133,051 of interest expense.

RECOMMENDATION:

This is for Board information only



Montara Water & Sanitary

Budgeted Cash Flow - Sewer

AS COMPARED WITH AUDITED ACTUALS

Fiscal year 2022-2023

Cash flow summary

Operating cash flow

Operating income	Budget	Actual	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 3,702,479	\$ 3,801,755	2.68%	\$ 99,276
Cell Tower Lease	80,000	79,672	(0.41%)	(328)
Permits, Fees & Other	22,000	16,493	(25.03%)	(5,507)
Property Tax	288,860	526,690	82.33%	237,830
Waste Collection Revenues	27,000	29,253	8.34%	2,253
Total operating income	\$ 4,120,339	\$ 4,453,863		
Operating expenses				
Personnel	\$ (411,868)	\$ (433,281)	5.20%	\$ (21,413)
Professional Services	(317,000)	(321,347)	1.37%	(4,347)
Facilities & Administration	(55,900)	(88,488)	58.30%	(32,588)
Engineering	(35,000)	(64,020)	82.91%	(29,020)
Pumping	(45,000)	(52,692)	17.09%	(7,692)
Sewer Authority Mid-Coastside	(2,121,514)	(1,983,369)	(6.51%)	138,145
All other Accounts	(160,760)	(54,892)	(65.85%)	105,868
Total operating expenses	\$ (3,147,042)	\$ (2,998,089)		
Net Cash Flow Provided by Operations	\$ 973,297	\$ 1,455,774		

Investment cash flow

Investment income				
Interest Revenue	\$ 20,000	\$ 85,304	326.52%	\$ 65,304
Total investment income	\$ 20,000	\$ 85,304		
Investment expenses				
Capital Improvement Program	\$ (1,015,900)	\$ (596,689)	(41.26%)	\$ 419,211
Total investment expenses	\$ (1,015,900)	\$ (596,689)		
Net Cash Flow Used by Investments	\$ (995,900)	\$ (511,385)		

Financing cash flow

Financing income				
Connection Fees	\$ 213,000	\$ 289,449	35.89%	\$ 76,449
Total financing income	\$ 213,000	\$ 289,449		
Financing expenses				
Loan Interest Expense	\$ (29,157)	\$ (28,650)	(1.74%)	\$ 507
Loan Principal Payment	(106,831)	(106,831)	0.00%	-
Total financing expenses	\$ (135,988)	\$ (135,481)		
Net Cash Flow Provided by Financing Activities	\$ 77,012	\$ 153,968		
Total Cash Flow Provided by All Activities	\$ 54,409	\$ 1,098,357		

MWSD — Fiscal Year 2022-23 Fiscal Year End Budget Review
Two Year comparative - Statement of activities
6/30/2023 vs. 6/30/2022
Sewer Fund

	Current Period July 1, 2022 - June 30, 2023	Prior Period July 1, 2021 - June 30, 2022	Increase/(Decrease)	%age Change
Revenue				
Sewer Service Charges	\$ 3,801,755	\$ 3,574,419	\$ 227,336	6.36%
Cell Tower Lease	79,672	80,315	(643)	(0.80%)
Permits, Fees & Other	16,493	42,688	(26,195)	(61.36%)
Property Tax	526,690	516,917	9,773	1.89%
Waste Collection Revenues	<u>29,253</u>	<u>26,055</u>	<u>3,198</u>	<u>12.27%</u>
Total Revenue	<u>\$ 4,453,863</u>	<u>\$ 4,240,394</u>	<u>\$ 213,469</u>	<u>5.03%</u>
Expenses				
Personnel	\$ 433,281	\$ 381,446	\$ 51,835	13.59%
Professional Services	321,347	392,595	(71,248)	(18.15%)
Facilities & Administration	88,488	63,157	25,331	40.11%
Engineering	64,020	56,067	7,953	14.18%
Pumping	52,692	54,305	(1,613)	(2.97%)
Sewer Authority Mid-Coastside	1,983,369	1,861,399	121,970	6.55%
All other Accounts	<u>54,892</u>	<u>40,173</u>	<u>14,719</u>	<u>36.64%</u>
Total Expenses	<u>\$ 2,998,089</u>	<u>\$ 2,849,142</u>	<u>\$ 148,947</u>	<u>5.23%</u>
Net Operating Income	<u>\$ 1,455,774</u>	<u>\$ 1,391,252</u>	<u>\$ 64,522</u>	<u>4.64%</u>
Non-Operating				
Connection Fees Revenue	\$ 289,449	\$ 410,101	\$ (120,652)	(29.42%)
Interest Revenue - LAIF	85,304	12,872	72,432	562.71%
Interest Expense	(28,650)	(32,235)	(3,585)	11.12%
Capital Program	<u>(596,689)</u>	<u>(1,212,732)</u>	<u>(616,043)</u>	<u>50.80%</u>
Total Other Income	<u>\$ (250,586)</u>	<u>\$ (821,994)</u>	<u>\$ 571,408</u>	<u>(69.51%)</u>
Net Income	<u>\$ 1,205,188</u>	<u>\$ 569,258</u>	<u>\$ 635,930</u>	<u>111.71%</u>

MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Cell Tower Lease:	4220	34,032	80,315	79,672	80,000	(328)
Administrative Fees (New Construction):	4410	4,932	7,397	3,554	6,000	(2,446)
Administrative Fees (Remodel):	4420	548	569	0	1,000	(1,000)
Inspection Fees (New Construction):	4430	3,626	6,994	3,363	6,000	(2,637)
Inspection Fees (Remodel):	4440	518			1,000	(1,000)
Mainline Extension Fees:	4450		6,000			
Remodel Fees:	4460	10,601	18,826	7,133	8,000	(867)
Other Fees:	4470	7,500				
Grants:	4510	136		136		136
Property Tax Receipts:	4610	455,194	516,917	526,690	288,860	237,830
Sewer Service Charges:	4710	3,429,746	3,582,585	3,806,420	3,712,479	93,941
Sewer Service Refunds, Customer:	4720	(42,650)	(8,166)	(4,665)	(10,000)	5,335
Waste Collection Revenues:	4760	27,202	26,055	29,253	27,000	2,253
Other Revenue:	4990	189,253	2,902	2,443		2,443
Total Operating Revenue:		4,120,638	4,240,394	4,453,999	4,120,339	333,660
<u>Operating Expenses</u>						
Bank Fees:	5190	8,517	4,811	5,715	7,000	1,285
Board Meetings:	5210	4,050	3,856	5,535	3,000	(2,535)
Director Fees:	5220	3,525	4,925	6,450	7,500	1,050
Election Expenses:	5230	0		7,500	75,000	67,500
Conference Attendance:	5250	0	1,918	2,271	6,000	3,729
Information Systems:	5270	6,875	4,099	6,299	5,000	(1,299)
Fidelity Bond:	5310	438			500	500
Property & Liability Insurance:	5320	9,851	8,057	8,510	15,000	6,490
LAFCO Assessment:	5350	5,318	2,708	2,887	2,500	(387)
General Legal:	5430	59,250	99,681	79,381	200,000	120,619
Litigation:	5440	203,505	176,781	113,942		(113,942)
Maintenance, Office:	5510	4,096	3,382	14,267	15,000	733
Memberships:	5530	600	4,408	4,435	4,000	(435)

MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Office Supplies:	5540	4,094	6,692	8,410	2,500	(5,910)
Postage:	5550	463	112	1,284	400	(884)
Printing & Publishing:	5560	1,397	943	4,294	1,500	(2,794)
Accounting:	5610	34,978	38,590	42,908	38,000	(4,908)
Audit:	5620	13,150	13,661	16,500	16,500	
Consulting:	5630	66,299	51,037	54,999	50,000	(4,999)
Data Services:	5640	6,386	9,283	9,853	9,000	(853)
Labor & HR Support:	5650	2,562	2,562	2,572	2,500	(72)
Payroll Services:	5660	968	1,000	1,192	1,000	(192)
San Mateo County Tax Roll Charges:	5710	119	119	119	200	81
Telephone & Internet:	5720	32,546	38,358	46,869	25,000	(21,869)
Mileage Reimbursement:	5730	0	254	173	1,500	1,327
Reference Materials:	5740	55			200	200
Other Administrative:	5790	94	(287)	2,560		(2,560)
CalPERS 457 Deferred Plan:	5810	18,545	21,689	20,579	19,383	(1,196)
Employee Benefits:	5820	55,091	40,493	70,965	43,823	(27,142)
Disability Insurance:	5830	1,747	1,769	1,733	2,049	316
Payroll Taxes:	5840	17,028	17,451	18,494	23,096	4,602
PARS:	5850	25,388	18,497	20,840	18,940	(1,900)
Management:	5910	128,011	131,607	114,976	123,568	8,592
Staff :	5920	131,838	140,442	173,071	175,137	2,066
Staff Certification:	5930	1,913	2,100	2,100	1,800	(300)
Staff Overtime:	5940	3,411	4,813	6,259	1,399	(4,860)
Staff Standby:	5950			43	0	(43)
Worker's Compensation Insurance:	5960	2,699	2,585	4,221	2,673	(1,548)
Claims, Property Damage:	6170	976	3,076		20,000	20,000
Education & Training:	6195		93	42	1,000	958
General Engineering:	6220	24,889	56,067	64,020	35,000	(29,020)
Equipment & Tools, Expensed:	6320			14		(14)
Alarm Services:	6335	6,688	5,432	6,004	5,500	(504)



MWSD — Fiscal Year 2022-23 Operations Budget - SEWER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Landscaping:	6337	4,875	8,525	4,800	6,000	1,200
Pumping Fuel & Electricity:	6410	45,778	44,443	48,048	45,000	(3,048)
Pumping Maintenance, Generators:	6420		903	4,644		(4,644)
Pumping Maintenance, General:	6430		8,959			
Maintenance, Collection System:	6660				10,000	10,000
Uniforms:	6770				200	200
Fuel:	6810	687	1,297	3,641	1,000	(2,641)
Truck Equipment, Expensed:	6820	38	209	134	160	26
Truck Repairs:	6830	88	343	1,167	1,000	(167)
SAM Collections:	6910	281,817	304,309	284,186	284,186	
SAM Operations:	6920	1,584,637	1,532,608	1,694,036	1,727,328	33,292
SAM Maintenance, Collection System:	6940				40,000	40,000
SAM Maintenance, Pumping:	6950				70,000	70,000
SAM NDWSCP:	6960		24,482	5,147		(5,147)
Total Operations Expense:		2,805,280	2,849,142	2,998,089	3,147,042	(148,954)
Net Change in position from Operations:		1,315,358	1,391,252	1,455,910	973,297	

MWSD — Fiscal Year 2022-23 Non-Operating Budget - SEWER ENTERPRISE

	<u>GL Codes</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
<u>Non Operating Revenue</u>						
Connection Fees, Residential New Const:	7110	183,873	242,298	184,288	163,000	21,288
Connection Fees, Residential Remodel:	7120	2,774	53,312	41,559	50,000	(8,441)
Connection Fee Refunds:	7152			(26,922)		(26,922)
Additional Fixture Units New Const:	7153		22,617	17,165		17,165
Additional Fixture Units Remodel:	7155		79,005	73,359		73,359
PFP Pass Thru:	7160		12,869			
Meter Pass Thru Costs:	7165			(7,963)		(7,963)
Mainline Extension Pass Thru:	7170			(6,952)		(6,952)
LAIF, Interest:	7200	38,726	12,872	85,304	20,000	65,304
Total Non Operating Revenue:		225,373	422,973	359,838	233,000	126,838
<u>Non Operating Expense</u>						
PNC Equipment Lease:	9125	11,535	11,970	9,350	9,441	91
I-Bank Loan:	9200	21,263	20,296	19,299	19,716	417
Total Non Operating Expense:		32,798	32,266	28,649	29,157	(508)
Net Change in position from Non Operating activities:		192,575	390,707	331,189	203,843	



Montara Water & Sanitary

Budgeted Cash Flow - Water

AS COMPARED WITH AUDITED ACTUALS

Fiscal year 2022-2023

Cash flow summary

Operating cash flow

Operating income	Budget	Actual	Variance (%)	Variance (\$)
Water Sales	\$ 1,897,000	\$ 1,770,761	(6.65%)	\$ (126,239)
Permits, Fees & Other	18,600	8,215	(55.83%)	(10,385)
Property Tax	288,860	526,690	82.33%	237,830
Backflow Testing & Other	15,000	37,746	151.64%	22,746
Total operating income	\$ 2,219,460	\$ 2,343,412		
Operating expenses				
Personnel	\$ (1,044,274)	\$ (1,030,916)	(1.28%)	\$ 13,358
Professional Services	(229,500)	(222,038)	(3.25%)	7,462
Facilities & Administration	(80,500)	(131,179)	62.96%	(50,679)
Engineering	(70,000)	(133,623)	90.89%	(63,623)
Pumping	(105,700)	(111,322)	5.32%	(5,622)
Supply	(52,500)	(43,888)	(16.40%)	8,612
Collection/Transmission	(120,000)	(370,504)	208.75%	(250,504)
Treatment	(95,000)	(56,464)	(40.56%)	38,536
All Other Accounts	(240,000)	(120,563)	(49.77%)	119,437
Total operating expenses	\$ (2,037,474)	\$ (2,220,497)		
Net Cash Flow Provided by Operations	\$ 181,986	\$ 122,915		

Investment cash flow

Investment income	Budget	Actual	Variance (%)	Variance (\$)
Interest Revenue	\$ -	\$ 113,063		\$ 113,063
GO Bonds, Assessment Receipts	983,546	1,012,555	2.95%	29,009
Water System Reliability Charge	1,000,000	1,026,086	2.61%	26,086
Total investment income	\$ 1,983,546	\$ 2,151,704		
Investment expenses				
Capital Improvement Program	\$ (1,239,000)	\$ (609,185)	(50.83%)	\$ 629,815
Total investment expenses	\$ (1,239,000)	\$ (609,185)		
Net Cash Flow Used by Investments	\$ 744,546	\$ 1,542,519		

Financing cash flow

Financing income	Budget	Actual	Variance (%)	Variance (\$)
Connection Fees	\$ 200,000	\$ 287,699	43.85%	\$ 87,699
Total financing income	\$ 200,000	\$ 287,699		
Financing expenses				
Long Term Debt - Interest Expense	\$ (139,419)	\$ (133,051)	(4.57%)	\$ 6,368
Long Term Debt - Principal Payment	(1,169,517)	(1,170,683)	0.10%	(1,166)
Total financing expenses	\$ (1,308,936)	\$ (1,303,734)		
Net Cash Flow Provided by Financing Activities	\$ (1,108,936)	\$ (1,016,035)		
Total Cash Flow Provided by All Activities	\$ (182,404)	\$ 649,399		

MWSD — Fiscal Year 2022-23 Fiscal Year End Budget Review
Two Year comparative - Statement of activities
6/30/2023 vs. 6/30/2022
Water Fund

	Current Period July 1, 2022 - June 30, 2023	Prior Period July 1, 2021 - June 30, 2022	Increase/(Decrease)	%age Change
Revenue				
Water Sales	\$ 1,770,761	\$ 1,749,003	\$ 21,758	1.24%
Permits, Fees & Other	8,215	101,125	(92,910)	(91.88%)
Property Tax	526,690	516,917	9,773	1.89%
Backflow Testing	37,746	29,271	8,475	28.95%
Total Revenue	<u>\$ 2,343,412</u>	<u>\$ 2,396,316</u>	<u>\$ (52,904)</u>	<u>(2.21%)</u>
Expenses				
Personnel	\$ 1,030,916	\$ 944,383	\$ 86,533	9.16%
Professional Services	222,038	193,914	28,124	14.50%
Facilities & Administration	131,179	102,053	29,126	28.54%
Engineering	133,623	77,748	55,875	71.87%
Pumping	111,322	97,196	14,126	14.53%
Supply	43,888	39,268	4,620	11.77%
Collection/Transmission	370,504	159,546	210,958	132.22%
Treatment	56,464	93,413	(36,949)	(39.55%)
All other Accounts	120,563	110,463	10,100	9.14%
Total Expenses	<u>\$ 2,220,497</u>	<u>\$ 1,817,984</u>	<u>\$ 402,513</u>	<u>22.14%</u>
Net Operating Income	<u>\$ 122,915</u>	<u>\$ 578,332</u>	<u>\$ (455,417)</u>	<u>(78.75%)</u>
Non-Operating				
Connection Fees Revenue	\$ 287,699	\$ 461,772	\$ (174,073)	(37.70%)
GO Bond Assessment Revenue	1,012,555	1,015,063	(2,508)	(0.25%)
Water System Reliability	1,026,086	1,027,699	(1,613)	(0.16%)
Interest Revenue - CAMP	113,063	1,808	111,255	6153.48%
Interest Expense	(139,419)	(155,987)	(16,568)	10.62%
Capital Program	(609,186)	(557,027)	52,159	-9.36%
Total Other Income	<u>\$ 1,690,798</u>	<u>\$ 1,793,328</u>	<u>\$ (102,530)</u>	<u>(5.72%)</u>
Net Income	<u>\$ 1,813,713</u>	<u>\$ 2,371,660</u>	<u>\$ (557,947)</u>	<u>(23.53%)</u>

MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Cell Tower Lease:	4220	33,985	0		0	
Administrative Fees (New Construction):	4410	6,028	8,535	4,151	7,000	(2,849)
Administrative Fees (Remodel):	4420	548	569		600	(600)
Inspection Fees (New Construction):	4430	5,698	8,415	3,928	7,000	(3,072)
Inspection Fees (Remodel):	4440	518	538		1,000	(1,000)
Mainline Extension Fees:	4450	85,905	82,882		3,000	(3,000)
Other Fees	4470	489	186			
Grants:	4510	136		136		136
Property Tax Receipts:	4610	455,194	516,917	526,690	288,860	237,830
Testing, Backflow:	4740	15,828	25,730	24,366	15,000	9,366
Water Sales:	4810	1,952,964	1,752,213	1,776,601	1,900,000	(123,399)
Water Sales Refunds, Customer:	4850	(2,817)	(3,210)	(5,840)	(3,000)	(2,840)
Other Revenue:	4990	6,393	3,541	13,380		13,380
Total Operating Revenue:		2,560,869	2,396,316	2,343,412	2,219,460	123,952
<u>Operating Expenses</u>						
Bank Fees:	5190	1,777	4,811	5,715	4,000	(1,715)
Board Meetings:	5210	4,050	3,856	5,535	3,000	(2,535)
Director Fees:	5220	3,525	4,925	6,450	7,500	1,050
Election Expenses:	5230	0		7,500	75,000	67,500
Bond Issue Cost:	5235	66,381				
CDPH Fees:	5240	12,004	15,707	17,526	15,000	(2,526)
Conference Attendance:	5250	0	1,918	2,271	6,000	3,729
Information Systems:	5270	6,875	13,989	6,299	5,000	(1,299)
Fidelity Bond:	5310	438			500	500
Property & Liability Insurance:	5320	0	7,987	8,510		(8,510)
LAFCO Assessment:	5350	5,872	2,755	3,293	5,000	1,707
General Legal:	5430	116,294	74,809	84,542	100,000	15,458
Litigation:	5440			1,224		(1,224)
Maintenance, Office:	5510	10,653	3,524	14,267	15,000	733

MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Memberships:	5530	24,540	20,318	22,662	27,000	4,338
Office Supplies:	5540	4,098	6,797	8,471	4,500	(3,971)
Postage:	5550	13,451	14,890	17,948	14,000	(3,948)
Printing & Publishing:	5560	1,397	1,488	4,344	5,000	656
Accounting:	5610	34,978	38,590	42,908	38,000	(4,908)
Audit:	5620	13,150	13,661	16,500	16,500	
Consulting:	5630	64,713	52,892	61,910	65,000	3,090
Data Services:	5640	6,386	10,400	11,190	6,500	(4,690)
Labor & HR Support:	5650	2,562	2,562	2,572	2,500	(72)
Payroll Services:	5660	968	1,000	1,192	1,000	(192)
San Mateo County Tax Roll Charges:	5710	119	119	1,625	200	(1,425)
Telephone & Internet:	5720	40,647	45,606	57,345	25,000	(32,345)
Mileage Reimbursement:	5730	75	525	571	1,500	929
Reference Materials:	5740	55			800	800
Other Administrative:	5790	729	685	2,965		(2,965)
CalPERS 457 Deferred Plan:	5810	44,923	48,201	48,132	49,977	1,845
Employee Benefits:	5820	120,304	116,781	158,066	107,276	(50,790)
Disability Insurance:	5830	4,041	4,129	3,806	5,411	1,605
Payroll Taxes:	5840	47,306	47,682	50,421	57,850	7,429
PARS:	5850	26,477	40,261	43,908	43,897	(11)
Management:	5910	128,011	131,608	114,976	123,568	8,592
Staff :	5920	446,737	451,291	502,837	542,747	39,910
Staff Certification:	5930	11,213	12,125	11,550	11,400	(150)
Staff Overtime:	5940	48,498	52,669	57,005	49,935	(7,070)
Staff Standby:	5950	26,514	26,564	27,421	28,553	1,132
Worker's Compensation Insurance:	5960	14,332	13,072	12,794	23,661	10,867
Backflow Prevention:	6160	1,528	1,020	1,030	1,000	(30)
Claims, Property Damage:	6170	0		141	10,000	9,859
SCADA Maintenance:	6185	4,816	2,910	8,102	38,000	29,898
Internet & Telephone, Communications:	6187		24			

MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Education & Training:	6195	639	3,428	1,060	5,000	3,940
General Engineering:	6220	1,352	6,749	5,118	20,000	14,882
Water Quality Engineering:	6230	68,993	70,999	128,505	50,000	(78,505)
Equipment & Tools, Expensed:	6320	6,943	12,363	7,642	12,000	4,358
Alarm Services:	6335	1,249	1,087	876	2,000	1,124
Landscaping:	6337	13,932	19,989	16,453	15,000	(1,453)
Lab Supplies & Equipment:	6370	993	5,357	4,051	4,000	(51)
Meter Reading:	6380	121	119	357	500	143
Pumping Fuel & Electricity:	6410	75,172	83,871	91,999	90,000	(1,999)
Pumping Maintenance, Generators:	6420	8,014	12,043	19,015	10,000	(9,015)
Pumping Maintenance, General:	6430	751	1,153	308	5,000	4,692
Pumping Equipment, Expensed:	6440	13	129		700	700
Maintenance, Raw Water Mains:	6510	37	253	45	2,500	2,455
Maintenance, Wells:	6520	9,193	5,975	17,361	15,000	(2,361)
Water Purchases:	6530	34,355	33,040	26,482	35,000	8,518
Hydrants:	6610	10,557	5,690		10,000	10,000
Maintenance, Water Mains:	6620	43,561	101,071	116,280	50,000	(66,280)
Maintenance, Water Service Lines:	6630	40,898	8,245	29,642	20,000	(9,642)
Maintenance, Tanks:	6640	4,510	438	2,671	5,000	2,329
Maintenance, Distribution General:	6650	8,623	22,202	23,364	10,000	(13,364)
Maintenance, Collection System:	6660		724			
Meters:	6670	11,456	21,176	198,547	25,000	(173,547)
Chemicals & Filtering:	6710	38,934	43,341	18,126	40,000	21,874
Maintenance, Treatment Equipment:	6720	5,546	12,226	8,126	15,000	6,874
Treatment Analysis:	6730	29,278	37,846	30,212	40,000	9,788
Uniforms:	6770	1,635	1,687	3,080	2,000	(1,080)
Fuel:	6810	6,677	8,879	11,601	10,000	(1,601)
Truck Equipment, Expensed:	6820	217	1,186	415	2,000	1,585
Truck Repairs:	6830	498	2,075	3,637	5,000	1,363
Other Operations:	6890		2,492			



MWSD — Fiscal Year 2022-23 Operations Budget - WATER ENTERPRISE

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Total Operations Expense:		1,784,584	1,817,984	2,220,497	2,037,474	183,023
Net Change in position from Operations:		776,285	578,332	122,915	181,986	



MWSD — Fiscal Year 2022-2023 Non-Operating Budget - WATER ENTERPRISE

	<u>GL Codes</u>	<u>2020-21 Actual</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2022-23 Budget</u>	<u>Variance</u>
Non Operating Revenue						
Connection Fees, Residential New Const:	7110	89,474	255,753	168,218	150,000	18,218
Connection Fees, Residential Remodel:	7120		13,199			
Connection Fees, Residential Fire:	7130	155,910	111,063	128,281	50,000	78,281
Connection Fees, Residential Remodel Fire:	7140	3,823				
Connection Fees, Well Conversion:	7150					
Connection Fee refunds:	7152			(24,892)		(24,892)
Additional fixture units Remodel:	7155			16,092		16,092
PFP Pass Thru:	7160		49,955	13,355		13,355
Meter Pass Thru Costs:	7165		9,358	1,791		1,791
Mainline Extension Pass Thru:	7170		22,444	(76,039)		(76,039)
CAMP interest income:	7250		1,808	113,063		113,063
General Obligation Bonds, Assessment Receipts:	7600	1,195,387	1,015,063	1,012,555	983,546	29,009
Water System Reliability:	7650	949,243	1,027,699	1,026,086	1,000,000	26,086
Total Non Operating Revenue:		2,393,837	2,506,342	2,378,510	2,183,546	194,964
Non Operating Expense						
PFP Connection Expenses:	9075			4,000		(4,000)
General Obligation Bonds:	9100	126,949	73,617	63,099	67,450	4,351
PNC Equipment Lease:	9125	13,384	11,451	9,350	9,441	91
State Revolving Fund Loan:	9150	69,614	65,810	60,602	62,527	1,925
Water Rebates :	9210	850	700	200	3,000	2,800
Total Non Operating Expense:		210,797	151,578	137,251	142,419	(5,168)
Net Change in position from Non Operating activities:		2,183,040	2,354,764	2,241,259	2,041,127	

Fiscal year 2022-2023

Capital Assets

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
<u>Capital Assets Not Being Depreciated</u>				
Land and easement	\$ 739,500	\$ -	\$ -	\$ 739,500
Capacity rights	2,687,547	-	-	2,687,547
Total capital assets not being depreciated	3,427,047	-	-	3,427,047
<u>Capital Assets Being Depreciated</u>				
Sewage collection facilities	5,340,307	-	-	5,340,307
Sewage treatment facilities	244,540	-	-	244,540
General plant and administration facilities - Sewer	8,552,710	596,688	-	9,149,398
Seal cove collection system	995,505	-	-	995,505
Other capital improvements	4,357,566	-	-	4,357,566
Water facilities plant	28,768,953	609,186	-	29,378,139
Water general plant	409,584	-	-	409,584
Surface water rights	300,000	-	-	300,000
Total capital assets being depreciated	48,969,165	1,205,874	-	50,175,039
Accumulated depreciation	(25,133,849)	(1,548,636)	-	(26,682,485)
Net Capital Assets Being Depreciated	23,835,316	(342,762)	-	23,492,554
Property Plant and Equipment, Net	\$ 27,262,363	\$ (342,762)	\$ -	\$ 26,919,601

Fiscal year 2022-2023 Debt Service

	Original Issue Amount	Balance June 30, 2022	Additions	Retirements	Balance June 30, 2023	Interest Expense
Sewer						
CIEDB Loan (I Bank)	\$ 1,010,000	\$ 662,803		\$ 32,753	\$ 630,050	\$ 19,300
PNCEF Lease Obligation	\$ 927,222	353,643		74,079	279,564	9,350
Subtotal - Sewer		<u>\$ 1,016,446</u>	<u>\$ -</u>	<u>\$ 106,832</u>	<u>\$ 909,614</u>	<u>\$ 28,650</u>
Water						
GO Bonds - 2020 Series	\$ 7,524,000	\$ 6,145,071		\$ 916,095	\$ 5,228,976	\$ 63,099
PNCEF Lease Obligation	\$ 927,222	353,643		74,079	279,564	9,350
SRF Loan	\$ 4,248,354	2,698,671		180,509	2,518,162	60,602
Subtotal - Water		<u>\$ 9,197,385</u>	<u>\$ -</u>	<u>\$ 1,170,683</u>	<u>\$ 8,026,702</u>	<u>\$ 133,051</u>
Total Debt Service		<u>\$ 10,213,830</u>	<u>\$ -</u>	<u>\$ 1,277,514</u>	<u>\$ 8,936,316</u>	<u>\$ 161,701</u>

PNCEF lease obligation is split evenly between Sewer and Water.

The District entered into an agreement with the State of California Department of health under the Safe Drinking Water State Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan and a grant made by the State to the District to assist in financing the cost of studies, planning and other preliminary activities for a project which will enable the district to meet safe drinking water standards.

Debt Issuance	Payoff Date
GO Bonds - 2020 Series	August 1, 2028
CIEDB Loan (I Bank)	October 15, 2026
PNCEF Lease Obligation	August 1, 2038
SRF Loan	July 1, 2035

Fiscal year 2022-2023 Budget Operating Reserves

WATER

Operating Reserve:

The District's Water Operating Reserve target is six months of operating expenses. Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

Target calculation

\$	2,037,474	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	169,790	Monthly budgeted operating expenses
	x 6	Six months expenditures
<hr/>		
\$	1,018,737	Target Reserve
<hr/> <hr/>		

Actual Reserve at Fiscal Year End June 30, 2023

\$ 390,933

SEWER

Operating Reserve:

For the District's Sewer Operating Reserve, the maximum target amount shall equal ten months' of operating expenses and the minimum target amount shall equal six months' of operating expenses.

Based on fiscal year 2022-23 budget the amount of operating reserves is as follows:

Minimum Target

\$	3,147,042	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	262,254	Monthly budgeted operating expenses
	x 6	Monthly budgeted operating expenses
<hr/>		
\$	1,573,521	Minimum Target Reserve
<hr/> <hr/>		

Maximum Target

\$	3,147,042	Budgeted fiscal year 2022-23
	12	Months
<hr/>		
\$	262,254	Monthly budgeted operating expenses
	x 10	Monthly budgeted operating expenses
<hr/>		
\$	2,622,535	Maximum Target Reserve
<hr/> <hr/>		

Actual Reserve at Fiscal Year End June 30, 2023

\$ 524,507

Fiscal year 2022-232 Budget

Capital Reserves

Capital Reserve:

For the Water and Sewer capital reserves, the target amounts are based on district engineers' estimates of the annual costs to replace water and sewer facilities and the five year capital improvement plans (CIP). Each Utility enterprise shall have a separate capital reserve. The maximum target amount shall equal the highest total annual amount shown in the CIP applicable to existing customers plus the district engineer's estimate of annual replacement capital project costs. The minimum target amount shall equal the lowest total annual amount shown in the CIP applicable to existing customers plus the district engineers' estimate of annual replacement capital project costs.

WATER

Minimum Target

\$	1,239,000	Lowest year CIP existing customers (fiscal year 2022-23)
\$	750,000	Engineer estimate
<hr/>		
\$	1,989,000	Minimum target

Maximum Target

\$	3,621,523	Highest year CIP existing customers (fiscal year 2024-25)
\$	750,000	Engineer estimate
<hr/>		
\$	4,371,523	Maximum target

Actual Reserve at Fiscal Year End June 30, 2023

\$ 2,983,601

SEWER

Minimum Target

\$	1,241,725	Lowest year annual CIP (fiscal year 2023-24)
\$	1,177,000	Engineer estimate
<hr/>		
\$	2,418,725	Minimum target

Maximum Target

\$	4,672,500	Highest year CIP existing customers (fiscal year 2026-27)
\$	1,177,000	Engineer estimate
<hr/>		
\$	5,849,500	Maximum target

Actual Reserve at Fiscal Year End June 30, 2023

\$ 4,179,012

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

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

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

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

Staff Standby:	5950	Maintenance, Water Service Lines:	6630
PARS:	5850	Maintenance, Tanks:	6640
		Maintenance, Distribution General:	6650
		Maintenance, Collection System:	6660
		Meters:	6670
Professional Services		Treatment	
Accounting:	5610	Treatment - Other:	6700
Audit:	5620	Chemicals & Filtering:	6710
Consulting:	5630	Maintenance, Treatment Equipment:	6720
Data Services:	5640	Treatment Analysis:	6730
Labor & HR Support:	5650		
Payroll Services:	5660	All other Accounts	
Other Professional Services:	5690	Bank Fees:	5190
Meeting Attendance, Legal:	5420	Board Meetings:	5210
General Legal:	5430	Director Fees:	5220
Litigation:	5440	Election Expenses:	5230
		Bond Issue Costs - Expense:	5235
Facilities & Administration		CDPH Fees:	5240
Alarm Services:	6335	Conference Attendance:	5250
Landscaping:	6337	Information Systems:	5270
Office Supplies:	5540	Fidelity Bond:	5310
Postage:	5550	Property & Liability Insurance:	5320
Printing & Publishing:	5560	LAFCO Assessment:	5350
Maintenance, Office:	5510	Meetings, Local:	5520
Telephone & Internet:	5720	Memberships:	5530
Other Administrative:	5790	Mileage Reimbursement:	5730
Facilities other:	6330	Reference Materials:	5740
		Backflow Prevention:	6160
Engineering		Claims, Property Damage:	6170
Meeting Attendance, Engineering:	6210	SCADA Maintenance:	6185
General Engineering:	6220	Internet & Telephone, Communications:	6187
Water Quality Engineering:	6230	Education & Training:	6195
		Equipment & Tools, Expensed:	6320
Pumping		Lab Supplies & Equipment:	6370
Pumping Fuel & Electricity:	6410	Meter Reading:	6380
Pumping Maintenance, Generators:	6420	Uniforms:	6770
Pumping Maintenance, General:	6430	Fuel:	6810
Pumping Equipment, Expensed:	6440	Truck Equipment, Expensed:	6820
Pumping - Other:	6400	Truck Repairs:	6830
		Other Operations:	6890
		San Mateo Co. Tax Roll Charges:	5710