



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 5, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

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**SUBJECT: Executive Summary – December 31, 2025, Mid-Year  
Budget vs. Actual**

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**Sewer Service Charges:** Total revenue of \$2,254,796 collected; 50.36% of budget.

1st Sewer Service assessment received in December 2025 in the amount of \$2,268,709.

As of July 1, 2025 Sewer Rates increased by 9%.

**Cell Tower Lease:** Total revenue of \$48,343 collected; 51.43% of budget.

As of fiscal year 2021-22, cell tower lease revenue is strictly related to the Sewer Fund. Rate is adjusted on an annual basis as agreed upon by both Crown Castle & Verizon Wireless. Our agreement with American Tower concluded last fiscal year and Verizon is our new lessor.

**Sewer Permits, Fees & Other:** Total revenue of \$312,614 collected; 1,347.47% of budget.

Large remittance received in December. There are a number of larger projects which are expected to begin taking place in 2026.

**Property Tax (Split 50/50) Sewer & Water:** Total revenue of \$301,406 collected; 75.35% of budget.

Secured property tax receipts of \$324,981 from the 1st roll were collected in December 2025. Excess ERAF assessments total \$223,600 and has been split 50/50. Additional assessments expected later in fiscal year.



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**Sewer Personnel expense**: Total expense of \$267,150 incurred; 50.94% of budget.

Nothing further to report. Expense tracking as expected.

**Sewer Professional Services**: Total expense of \$240,335 incurred; 67.57% of budget.

Costs associated with current legal battles are expected to increase over the fiscal year. In addition, Accounting costs are trending over budget but expected to reduce once temporary staffing assistance is reduced in February.

**Sewer Facilities & Administration**: Total expense of \$34,263 incurred; 46.62% of budget.

Nothing further to report. Expense tracking as expected.

**Sewer Engineering**: Total expense of \$44,899 incurred; 69.08% of budget.

General engineering costs increased due to additional mechanical & general engineering support needed.

**Sewer Pumping**: Total expense of \$26,490 incurred; 36.29% of budget.

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.



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**Sewer Authority Mid-Coastside**: Total expense of \$1,262,948 incurred; 49.80% of budget

Collections as well as O&M are tracking as expected @ 50%. Operations & Maintenance is at 42.11% of budget. Variable pass-through costs are both under budget at the mid-way point of fiscal year.

**All other Accounts Sewer**: Total expense of \$38,626 incurred; 37.87% of budget.

**Sewer Interest Revenue**: Total revenue of \$192,092 received; 76.84% of budget.

Sewer reserves are held in both CAMP & LAIF with a balance of \$8.1M & \$92K respectively. Over the past two years the District has been more cognizant on placing reserve funds in CAMP due to the increase in interest rates over previous years. CAMP has earned \$190,121 and LAIF has earned \$1,971 so far this fiscal year.

**Sewer Capital Improvement**: Total expense of \$194,845 incurred; 4.79% of budget.

Majority of expense is capitalized engineering costs.

**Sewer Connection Fees**: Total revenue of \$1,759,775 collected; 424.04% of budget.

Multiple new construction connections sold as well as remodel & additional fixture units sold.



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**Water Sales:** Total revenue of \$1,109,212 collected; 53.23% of budget.

As with Sewer – Water rates were increased by 9% as of July 1, 2025.

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

**Water Permits, Fees & Other:** Total revenue of \$1,527 collected; 9.79% of budget.

Revenue fluctuates based on market conditions that are difficult to project.

**Water Personnel expenses:** Total expense of \$621,131 incurred; 48.59% of budget

Personnel expenditure's for both Sewer & Water are currently within 5% of projections.

**Water Professional Services:** Total expense of \$117,688 incurred; 50.55% of budget.

Currently within 5% of projections.

**Water Facilities & Administration:** Total expense of \$62,739 incurred; 54.32% of budget.

Currently within 5% of projections.

**Water Engineering:** Total expense of \$198,633 incurred; 94.59% of budget.

Water quality engineering costs fluctuate from year to year.



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**Water Pumping**: Total expense of \$50,281 incurred; 31.13% of budget.

Majority of 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.

**Water Supply**: Total expense of \$24,266 incurred; 59.19% 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 \$17,177 incurred; 12.63% of budget.

Majority of costs are contracted services from Andreini Brothers, 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 \$34,418 incurred; 28.68% of budget.

Chemicals & filtering expenses are trending lower than usual and the cost of maintenance of equipment is less than prior years.

**All other Accounts Water**: Total expense of \$95,476 incurred; 43.41% of budget.

Nothing additional to report.

**Water System Reliability Charge**: Total revenue of \$646,658 received; 50.36% of budget.

First remittance of the year received in December 2025 for \$645,632.



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**Water Interest Revenue:** Total revenue of \$135,709 received; 54.28% of budget.

Water reserves are held in CAMP. Average balance is approximately \$6.3M.

**Water Capital Improvement:** Total expense of \$501,204 incurred; 16.21% of budget.

Major projects include the following:

- Projects on 9<sup>th</sup> St.
- Nevada Ave.
- Portola Tank
- Capitalizable engineering

**Water Connection Fees:** Total revenue of \$871,980 collected; 210.12% of budget.

A total of four (4) new construction connections sold and multiple remodel & PFP connections sold.

**Water & Sewer Long Term Debt:**

Nothing to report. All debt is being serviced as required.

RECOMMENDATION:

This is for Board information only



# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2025-2026

#### Cash flow summary

#### Operating cash flow

Operating income	Actual	Budget	Variance (%)	Variance (\$)
Sewer Service Charges	\$ 2,254,796	\$ 4,477,531	50.36%	\$ (2,222,735)
Cell Tower Lease	\$ 48,343	\$ 94,000	51.43%	\$ (45,657)
Permits, Fees & Other	\$ 312,614	\$ 23,200	1347.47%	\$ 289,414
Property Tax	\$ 301,406	\$ 400,000	75.35%	\$ (98,594)
Waste Collection Revenues	\$ 15,106	\$ 32,000	47.21%	\$ (16,894)
<b>Total operating income</b>	<b>\$ 2,932,265</b>	<b>\$ 5,026,731</b>		
<b>Operating expenses</b>				
Personnel	\$ (267,150)	\$ (524,497)	50.94%	\$ (257,347)
Professional Services	\$ (240,335)	\$ (355,688)	67.57%	\$ (115,353)
Facilities & Administration	\$ (34,263)	\$ (73,500)	46.62%	\$ (39,237)
Engineering	\$ (44,899)	\$ (65,000)	69.08%	\$ (20,101)
Pumping	\$ (26,490)	\$ (73,000)	36.29%	\$ (46,510)
Sewer Authority Mid-Coastside	\$ (1,262,948)	\$ (2,536,070)	49.80%	\$ (1,273,122)
All other Accounts	\$ (38,656)	\$ (102,075)	37.87%	\$ (63,419)
<b>Total operating expenses</b>	<b>\$ (1,914,741)</b>	<b>\$ (3,729,829)</b>		
<b>Net Cash Flow Provided by Operations</b>	<b>\$ 1,017,524</b>	<b>\$ 1,296,902</b>		

#### Investment cash flow

Investment income				
Interest Revenue	\$ 192,092	\$ 254,000	75.63%	\$ (61,908)
<b>Total investment income</b>	<b>\$ 192,092</b>	<b>\$ 254,000</b>		
<b>Investment expenses</b>				
Capital Improvement Program	\$ (194,845)	\$ (3,920,510)	4.97%	\$ (3,725,665)
Capital Improvement Program - Non Project	\$ -	\$ (150,000)	0.00%	\$ (150,000)
<b>Total investment expenses</b>	<b>\$ (194,845)</b>	<b>\$ (4,070,510)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$ (2,753)</b>	<b>\$ (3,816,510)</b>		

#### Financing cash flow

Financing income				
Connection Fees	\$ 1,759,775	\$ 415,000	424.04%	\$ (1,344,775)
<b>Total financing income</b>	<b>\$ 1,759,775</b>	<b>\$ 415,000</b>		
<b>Financing expenses</b>				
Loan Interest Expense	\$ (2,729)	\$ (18,832)	14.49%	\$ (16,103)
Loan Principal Payment	\$ (61,120)	\$ (122,239)	50.00%	\$ (61,120)
<b>Total financing expenses</b>	<b>\$ (63,849)</b>	<b>\$ (141,071)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$ 1,695,927</b>	<b>\$ 273,929</b>		
<b>Total Cash Flow Provided by All Activities</b>	<b>\$ 2,710,698</b>	<b>\$ (2,245,679)</b>		

**MWSD — Fiscal Year 2025-26 mid-year budget review**  
**Two Year comparative - Statement of activities**  
**12/31/2025 vs. 12/31/2024**  
**Sewer Fund**

	<b>Current Period</b>	<b>Prior Period</b>		
	July 1, 2025 - December 31, 2025	July 1, 2024 - December 31, 2024	Increase/(Decrease)	%age Change
<b>Revenue</b>				
Sewer Service Charges	2,254,796	2,051,277	203,519	9.92%
Cell Tower Lease	48,343	42,417	5,926	13.97%
Permits, Fees & Other	312,614	15,418	297,196	1927.59%
Property Tax	301,406	282,070	19,336	6.86%
Waste Collection Revenues	15,106	15,584	(478)	-3.07%
Total Revenue	\$ 2,932,265	\$ 2,406,766	\$ 525,499	21.83%
<b>Expenses</b>				
Personnel	267,150	246,713	20,437	8.28%
Professional Services	240,335	143,313	97,022	67.70%
Facilities & Administration	34,263	52,201	(17,938)	-34.36%
Engineering	44,899	36,919	7,980	21.61%
Pumping	26,490	25,774	716	2.78%
Sewer Authority Mid-Coastside	1,262,948	1,150,874	112,074	9.74%
All other Accounts	38,656	41,277	(2,621)	-6.35%
Total Expenses	\$ 1,914,741	\$ 1,697,071	\$ 217,670	12.83%
Net Operating Income	\$ 1,017,524	\$ 709,695	\$ 307,829	43.37%
<b>Non-Operating</b>				
Connection Fees	1,759,775	93,251	1,666,524	1787.14%
Interest Revenue	192,092	235,604	(43,512)	-18.47%
Interest Expense	(2,729)	(3,960)	(1,231)	31.09%
Capital Program	(194,845)	(645,490)	(450,645)	69.81%
Total Other Income	\$ 1,754,293	\$ (320,595)	\$ 2,074,888	-647.20%
Net Income	\$ 2,771,817	\$ 389,100	\$ 2,382,717	612.37%



## MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Sewer Enterprise

<b>Operating Revenue</b>	<b>GL Codes</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>Income/Expenditures as</b>			<b>Projected as</b>	
						<b>of December 31, 2025</b>	<b>% To date</b>	<b>Projected</b>	<b>% of Budget</b>	
Cell Tower Lease:	4220	79,672	80,367	105,334	<b>94,000</b>	48,343	51.43%	96,686	102.86%	
Administrative Fees (New Construction):	4410	3,554	1,244	4,591	<b>6,000</b>	37,131	618.85%	74,262	1237.70%	
Administrative Fees (Remodel):	4420	0		529	<b>100</b>	654	654.00%	1,308	1308.00%	
Inspection Fees (New Construction):	4430	3,363	1,178	4,350	<b>6,000</b>	619	10.32%	1,238	20.63%	
Inspection Fees (Remodel):	4440			684	<b>1,100</b>	619	56.27%	1,238	112.55%	
Remodel Fees:	4460	7,133	7,471	8,335	<b>10,000</b>	2,602	26.02%	5,204	52.04%	
Other Fees:	4470		160			118	100.00%	236	100.00%	
Grants:	4510	136	1,167,710	458,467		218,979	100.00%	437,958	100.00%	
Property Tax Receipts:	4610	526,690	559,643	571,793	<b>400,000</b>	301,406	75.35%	602,812	150.70%	
Sewer Service Charges:	4710	3,806,420	3,916,218	4,160,429	<b>4,512,531</b>	2,271,266	50.33%	<b>4,512,531</b>	100.00%	
Sewer Service Refunds, Customer:	4720	(4,665)	(29,064)	(32,337)	<b>(35,000)</b>	(16,470)	47.06%	(32,940)	94.11%	
Waste Collection Revenues:	4760	29,253	29,878	31,344	<b>32,000</b>	15,106	47.21%	30,212	94.41%	
Other Revenue:	4990	2,443	254	1,212		51,892	100.00%	103,784	100.00%	
<b>Total Operating Revenue:</b>		<b>4,453,999</b>	<b>5,735,059</b>	<b>5,314,731</b>	<b>5,026,731</b>	<b>2,932,265</b>		<b>5,834,529</b>		
<b>Operating Expenses</b>										
Bank Fees:	5190	5,715	6,028	6,149	<b>6,000</b>	3,493	58.22%	6,986	116.43%	
Board Meetings:	5210	5,535	5,314	3,411	<b>4,000</b>	2,783	69.58%	5,566	139.15%	
Director Fees:	5220	6,450	8,630	5,663	<b>10,000</b>	2,400	24.00%	4,800	48.00%	
Election Expenses:	5230	7,500	7,500		<b>0</b>		0.00%	0	0.00%	
Conference Attendance:	5250	2,271	3,045	1,688	<b>10,000</b>	960	9.60%	1,920	19.20%	
Information Systems:	5270	6,299	5,516	15,040	<b>10,000</b>	7,332	73.32%	14,664	146.64%	
Fidelity Bond:	5310		438		<b>500</b>		0.00%	0	0.00%	
Property & Liability Insurance:	5320	8,510	12,110	13,172	<b>14,325</b>	14,488	101.14%	<b>14,488</b>	101.14%	
LAFCO Assessment:	5350	2,887	3,764	3,537	<b>4,200</b>		0.00%	0	0.00%	
General Legal:	5430	79,381	93,164	93,560	<b>200,000</b>	16,744	8.37%	33,488	16.74%	
Litigation:	5440	113,942	77,338	144,593		123,605	100.00%	247,210	100.00%	
Maintenance, Office:	5510	14,267	2,928	3,277	<b>10,000</b>	913	9.13%	1,826	18.26%	
Memberships:	5530	4,435	4,500	4,669	<b>5,000</b>	4,833	96.66%	<b>4,833</b>	96.66%	
Office Supplies:	5540	8,410	6,422	7,595	<b>8,500</b>	2,057	24.20%	4,114	48.40%	
Postage:	5550	1,284	2,193	3,191	<b>3,000</b>	1,648	54.93%	3,296	109.87%	
Printing & Publishing:	5560	4,294	5,060	3,972	<b>4,500</b>	2,064	45.87%	4,128	91.73%	
Accounting:	5610	42,908	41,168	50,693	<b>60,000</b>	41,098	68.50%	82,196	136.99%	
Audit:	5620	16,500	8,700	14,500	<b>15,388</b>	14,988	97.40%	<b>14,988</b>	97.40%	
Consulting:	5630	54,999	45,560	72,358	<b>65,000</b>	31,080	47.82%	62,160	95.63%	
Data Services:	5640	9,853	11,612	9,508	<b>11,000</b>	10,850	98.64%	<b>10,850</b>	98.64%	
Labor & HR Support:	5650	2,572	2,591	2,576	<b>3,000</b>	1,281	42.70%	2,562	85.40%	
Payroll Services:	5660	1,192	1,292	1,292	<b>1,300</b>	689	53.00%	1,378	106.00%	
San Mateo County Tax Roll Charges:	5710	119	119	119	<b>150</b>	119	79.33%	238	158.67%	
Telephone & Internet:	5720	46,869	29,483	29,998	<b>35,000</b>	19,377	55.36%	38,754	110.73%	
Mileage Reimbursement:	5730	173	328	3,972	<b>2,000</b>	75	3.75%	150	7.50%	
Reference Materials:	5740		0		<b>200</b>	50	25.00%	100	50.00%	
Other Administrative:	5790	2,560	(3,385)	25,304		5,064	100.00%	10,128	100.00%	
CalPERS 457 Deferred Plan:	5810	20,579	25,248	27,277	<b>24,643</b>	16,059	65.17%	32,118	130.34%	

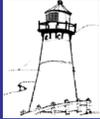
## MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Sewer Enterprise

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>Income/Expenditures as of December 31, 2025</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>
Employee Benefits:	5820	70,965	52,530	83,986	<b>77,151</b>	30,513	39.55%	61,026	79.10%
Disability Insurance:	5830	1,733	1,858	1,755	<b>2,315</b>	1,129	48.77%	2,258	97.53%
Payroll Taxes:	5840	18,494	22,436	22,925	<b>27,416</b>	10,463	38.16%	20,926	76.33%
PARS:	5850	20,840	32,118	18,477	<b>28,472</b>	9,889	34.73%	19,778	69.47%
Management:	5910	114,976	147,559	138,494	<b>136,948</b>	78,484	57.31%	156,968	114.62%
Staff :	5920	173,071	196,726	206,993	<b>198,159</b>	111,057	56.04%	222,114	112.09%
Staff Certification:	5930	2,100	2,100	2,100	<b>21,600</b>	6,150	28.47%	12,300	56.94%
Staff Overtime:	5940	6,259	5,993	7,754	<b>1,539</b>	2,198	142.83%	4,396	285.67%
Staff Standby:	5950	43	1,515	1,066	<b>128</b>		0.00%	0	0.00%
Worker's Compensation Insurance:	5960	4,221	2,944	2,865	<b>6,127</b>	1,208	19.72%	2,416	39.43%
Claims, Property Damage:	6170		2,107	140	<b>10,000</b>	305	3.05%	610	6.10%
Education & Training:	6195	42	2,500	2,331	<b>5,000</b>		0.00%	0	0.00%
General Engineering:	6220	64,020	42,775	72,654	<b>65,000</b>	44,899	69.08%	89,798	138.15%
Equipment & Tools, Expensed:	6320	14					0.00%	0	0.00%
Alarm Services:	6335	6,004	7,523	6,205	<b>6,500</b>	3,140	48.31%	6,280	96.62%
Landscaping:	6337	4,800	9,000	2,825	<b>6,000</b>		0.00%	0	0.00%
Pumping Fuel & Electricity:	6410	48,048	53,551	61,418	<b>63,000</b>	21,552	34.21%	43,104	68.42%
Pumping Maintenance, Generators:	6420	4,644	4,515	3,146	<b>10,000</b>	4,938	49.38%	9,876	98.76%
Maintenance, Collection System:	6660		0		<b>10,000</b>		0.00%	0	0.00%
Meters :	6665		153,415	15,254	<b>5,000</b>	285	5.70%		0.00%
Uniforms:	6770				<b>200</b>		0.00%	0	0.00%
Fuel:	6810	3,641	3,401	2,912	<b>3,500</b>	1,302	37.20%	2,604	74.40%
Truck Equipment, Expensed:	6820	134	386	435	<b>500</b>	155	31.00%	310	62.00%
Truck Repairs:	6830	1,167	881	1,670	<b>1,500</b>	76	5.07%	152	10.13%
SAM Collections:	6910	284,186	294,862	237,175	<b>261,155</b>	130,578	50.00%	261,156	100.00%
SAM Operations:	6920	1,694,036	1,570,179	1,868,383	<b>2,079,915</b>	1,039,958	50.00%	2,079,916	100.00%
SAM Other:	6930		1,144,515	387,448		29,872	100.00%	59,744	100.00%
SAM Maintenance, Collection System:	6940				<b>45,000</b>	8,705	19.34%	17,410	38.69%
SAM Maintenance, Pumping:	6950				<b>130,000</b>	44,911	34.55%	89,822	69.09%
SAM NDWSCP:	6960	5,147	6,800	15,442	<b>20,000</b>	8,924	44.62%	17,848	89.24%
<b>Total Operations Expense:</b>		<b>2,998,089</b>	<b>4,168,856</b>	<b>3,710,967</b>	<b>3,729,829</b>	<b>1,914,741</b>		<b>3,783,753</b>	
<b>Net Change in position from Operations:</b>		<b>1,455,910</b>	<b>1,566,203</b>	<b>1,603,764</b>	<b>1,296,902</b>	<b>1,017,524</b>		<b>2,050,776</b>	



## MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Sewer Enterprise

<b>Non Operating Revenue</b>	<b>GL Codes</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>Income/Expenditures as</b>			<b>Projected as</b>	
						<b>of December 31, 2025</b>	<b>% To date</b>	<b>Projected</b>	<b>% of Budget</b>	
Connection Fees, Residential New Const:	7110	184,288	133,194	99,983	<b>210,000</b>	1,680,072	800.03%	3,360,144	1600.07%	
Connection Fees, Residential Remodel:	7120	41,559	39,051	79,990	<b>60,000</b>	15,340	25.57%	30,680	51.13%	
Conn. Fees, PFP (New Construction):	7130		5,349				0.00%		0.00%	
Connection Fee Refunds:	7152	(26,922)			<b>(20,000)</b>		0.00%	0	0.00%	
Additional Fixture Units New Const:	7153	17,165	97,287		<b>50,000</b>	32,923	65.85%	65,846	131.69%	
Additional Fixture Units Remodel:	7155	73,359	151,701	120,632	<b>115,000</b>	27,921	24.28%	55,842	48.56%	
Fixture Fee Refunds:	7157		(32,543)	(7,169)		(1,481)	100.00%	(2,962)	100.00%	
PFP Pass Thru:	7160		(2,858)				0.00%	0	0.00%	
Meter Pass Thru Costs:	7165	(7,963)	(268)				0.00%	0	0.00%	
Mainline Extension Pass Thru:	7170	(6,952)				5,000	100.00%	10,000	100.00%	
CAMP, Interest:	7205			353,869	<b>4,000</b>	1,971	49.28%	3,942	98.55%	
LAIF, Interest:	7210	85,304	191,249	79,011	<b>250,000</b>	190,121	76.05%	380,242	152.10%	
Other Interest:	7200			6,416			0.00%		0.00%	
<b>Total Non Operating Revenue:</b>		<b>359,838</b>	<b>582,162</b>	<b>732,732</b>	<b>669,000</b>	<b>1,951,867</b>		<b>3,903,734</b>		
<b>Non Operating Expense</b>										
PNC Equipment Lease:	9125	9,350	7,077	4,658	<b>2,253</b>	1,302	57.80%	<b>2,253</b>	100.01%	
I-Bank Loan:	9200	19,299	18,273	17,214	<b>16,579</b>	1,427	8.61%	<b>16,579</b>	100.00%	
<b>Total Non Operating Expense:</b>		<b>28,649</b>	<b>25,350</b>	<b>21,872</b>	<b>18,832</b>	<b>2,729</b>		<b>18,832</b>		
<b>Net Change in position from Non Operating activities:</b>		<b>331,189</b>	<b>556,812</b>	<b>710,860</b>	<b>650,168</b>	<b>1,949,138</b>		<b>3,884,902</b>		



# Montara Water & Sanitary

## Budgeted Cash Flow - Water

### Fiscal year 2025-2026

#### Cash flow summary

#### Operating cash flow

Operating income		<u>Actual</u>		<u>Budget</u>	<u>Variance (%)</u>	<u>Variance (\$)</u>
Water Sales	\$	1,109,212	\$	2,084,000	53.23%	\$ (974,788)
Permits, Fees & Other	\$	1,527	\$	15,600	9.79%	\$ (14,073)
Property Tax	\$	301,406	\$	400,000	75.35%	\$ (98,594)
Backflow Testing & Other	\$	26,707	\$	22,500	118.70%	\$ 4,207
<b>Total operating income</b>	<b>\$</b>	<b>1,438,852</b>	<b>\$</b>	<b>2,522,100</b>		
<b>Operating expenses</b>						
Personnel	\$	(621,131)	\$	(1,278,310)	48.59%	\$ (657,179)
Professional Services	\$	(117,688)	\$	(232,838)	50.55%	\$ (115,150)
Facilities & Administration	\$	(62,739)	\$	(115,500)	54.32%	\$ (52,761)
Engineering	\$	(198,633)	\$	(210,000)	94.59%	\$ (11,367)
Pumping	\$	(50,281)	\$	(161,500)	31.13%	\$ (111,219)
Supply	\$	(24,266)	\$	(41,000)	59.19%	\$ (16,734)
Collection/Transmission	\$	(17,177)	\$	(136,000)	12.63%	\$ (118,823)
Treatment	\$	(34,418)	\$	(120,000)	28.68%	\$ (85,582)
All Other Accounts	\$	(95,476)	\$	(219,950)	43.41%	\$ (124,474)
<b>Total operating expenses</b>	<b>\$</b>	<b>(1,221,809)</b>	<b>\$</b>	<b>(2,515,098)</b>		
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>217,043</b>	<b>\$</b>	<b>7,002</b>		

#### Investment cash flow

Investment income						
GO Bonds, Assessment Receipts	\$	454,354	\$	983,546	46.20%	\$ (529,192)
Water System Reliability Charge	\$	646,658	\$	1,284,181	50.36%	\$ (637,523)
Interest Revenue	\$	135,709	\$	250,000	54.28%	\$ (114,291)
<b>Total investment income</b>	<b>\$</b>	<b>1,236,721</b>	<b>\$</b>	<b>2,517,727</b>		
<b>Investment expenses</b>						
Capital Improvement Program	\$	(501,204)	\$	(2,942,000)	17.04%	\$ (2,440,796)
Capital Improvement Program - Non Project	\$		\$	(150,000)	0.00%	\$ (150,000)
<b>Total investment expenses</b>	<b>\$</b>	<b>(501,204)</b>	<b>\$</b>	<b>(3,092,000)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>735,517</b>	<b>\$</b>	<b>(574,273)</b>		

#### Financing cash flow

Financing income						
Connection Fees	\$	871,980	\$	415,000	210.12%	\$ 456,980
<b>Total financing income</b>	<b>\$</b>	<b>871,980</b>	<b>\$</b>	<b>415,000</b>		
<b>Financing expenses</b>						
Long Term Debt - Interest Expense	\$	(28,986)	\$	(85,800)	33.78%	\$ (56,814)
Long Term Debt - Principal Payment	\$	(613,753)	\$	(1,227,506)	50.00%	\$ (613,753)
<b>Total financing expenses</b>	<b>\$</b>	<b>(642,739)</b>	<b>\$</b>	<b>(1,313,306)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>229,241</b>	<b>\$</b>	<b>(898,306)</b>		
<b>Total Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>1,181,801</b>	<b>\$</b>	<b>(1,465,577)</b>		

**MWSD — Fiscal Year 2025-26 mid-year budget review**  
**Two Year comparative - Statement of activities**  
**12/31/2025 vs. 12/31/2024**  
**Water Fund**

	<b>Current Period</b> July 1, 2025 - December 31, 2025	<b>Prior Period</b> July 1, 2024 - December 31, 2024	Increase/(Decrease)	%age Change
<b>Revenue</b>				
Water Sales	1,109,212	1,034,534	74,678	7.22%
Fees	1,527	6,589	(5,062)	-76.83%
Property Tax	301,406	282,070	19,336	6.86%
Backflow Testing & Other	26,707	28,470	(1,763)	-6.19%
Total Revenue	<u>\$ 1,438,852</u>	<u>\$ 1,351,663</u>	<u>\$ 87,189</u>	6.45%
<b>Expenses</b>				
Personnel	621,131	618,870	2,261	0.37%
Professional Services	117,688	91,463	26,225	28.67%
Facilities & Administration	62,739	58,567	4,172	7.12%
Engineering	198,633	84,330	114,303	135.54%
Pumping	50,281	47,815	2,466	5.16%
Supply	24,266	20,420	3,846	18.83%
Collection/Transmission	17,177	67,418	(50,241)	-74.52%
Treatment	34,418	56,134	(21,716)	-38.69%
All other Accounts	95,476	94,209	1,267	1.34%
Total Expenses	<u>\$ 1,221,809</u>	<u>\$ 1,139,226</u>	<u>\$ 82,583</u>	7.25%
Net Operating Income	<u>\$ 217,043</u>	<u>\$ 212,437</u>	<u>\$ 4,606</u>	2.17%
<b>Non-Operating</b>				
Connection Fees	871,980	82,577	789,403	955.96%
GO Bond Assessment	454,354	447,531	6,823	1.52%
Interest Revenue	135,709	142,200	(6,491)	
Interest Expense	(28,986)	(33,175)	(4,189)	12.63%
Water System Reliability	646,658	601,963	44,695	7.42%
Capital Program	(501,204)	(281,483)	219,721	-78.06%
Total Other Income	<u>\$ 1,578,511</u>	<u>\$ 959,613</u>	<u>\$ 618,898</u>	64.49%
Net Income	<u>\$ 1,795,554</u>	<u>\$ 1,172,050</u>	<u>\$ 623,504</u>	53.20%



## MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Water Enterprise

Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25		Income/Expenditures as		Projected as %	
				Actual	2025-26 Budget	of December 31, 2025	% To date	Projected	of Budget
Administrative Fees (New Construction):	4410	4,151	1,244	5,881	7,500	654	8.72%	1,308	17.44%
Administrative Fees (Remodel):	4420			1,290	600		0.00%	0	0.00%
Inspection Fees (New Construction):	4430	3,928	1,178	5,572	7,500	619	8.25%	1,238	16.51%
Inspection Fees (Remodel):	4440			1,222			0.00%	0	0.00%
Mainline Extension Fees:	4450			79,900			0.00%	0	0.00%
Other Fees	4470		160			118	100.00%	236	100.00%
Grants:	4510	136		160		136	100.00%	272	100.00%
Property Tax Receipts:	4610	526,690	559,643	571,793	400,000	301,406	75.35%	602,812	150.70%
Testing, Backflow:	4740	24,366	25,085	30,989	22,500	24,277	107.90%	48,554	215.80%
Water Sales:	4810	1,776,601	1,891,787	2,008,017	2,100,000	1,119,226	53.30%	2,238,452	106.59%
Water Sales Refunds, Customer:	4850	(5,840)	(1,996)	(10,773)	(16,000)	(10,014)	62.59%	(20,028)	125.18%
Other Revenue:	4990	13,380	1,261,574	6,327		2,430	100.00%	4,860	100.00%
<b>Total Operating Revenue:</b>		<b>2,343,412</b>	<b>3,738,675</b>	<b>2,700,378</b>	<b>2,522,100</b>	<b>1,438,852</b>		<b>2,877,704</b>	
<b>Operating Expenses</b>									
Bank Fees:	5190	5,715	5,397	5,945	6,000	3,493	58.22%	6,986	116.43%
Board Meetings:	5210	5,535	5,314	3,411	4,000	2,783	69.58%	5,566	139.15%
Director Fees:	5220	6,450	8,630	5,663	10,000	2,400	24.00%	4,800	48.00%
Election Expenses:	5230	7,500	7,500		0		0.00%	0	0.00%
CDPH Fees:	5240	17,526	18,669	20,674	23,000	20,764	90.28%	41,528	180.56%
Conference Attendance:	5250	2,271	5,941	4,337	15,000	4,185	27.90%	8,370	55.80%
Information Systems:	5270	6,299	5,516	15,040	10,000	7,330	73.30%	14,660	146.60%
Fidelity Bond:	5310		438		500		0.00%	0	0.00%
Property & Liability Insurance:	5320	8,510	13,816	15,032	16,350	12,622	77.20%	25,244	154.40%
LAFCO Assessment:	5350	3,293	3,957	3,503	5,500		0.00%	0	0.00%
General Legal:	5430	84,542	93,144	96,766	75,000	27,233	36.31%	54,466	72.62%
Litigation:	5440	1,224	3,440	1,913			0.00%	0	0.00%
Maintenance, Office:	5510	14,267	4,730	15,333	10,000	5,191	51.91%	10,382	103.82%
Memberships:	5530	22,662	22,790	25,744	28,500	26,678	93.61%	26,678	93.61%
Office Supplies:	5540	8,471	6,421	7,441	8,500	2,091	24.60%	4,182	49.20%
Postage:	5550	17,948	20,193	25,996	25,000	12,576	50.30%	25,152	100.61%
Printing & Publishing:	5560	4,344	9,120	6,325	7,000	3,946	56.37%	7,892	112.74%
Accounting:	5610	42,908	41,168	50,692	60,000	41,098	68.50%	82,196	136.99%
Audit:	5620	16,500	8,700	14,500	15,388	14,988	97.40%	14,988	97.40%
Consulting:	5630	61,910	45,560	72,358	65,000	31,080	47.82%	62,160	95.63%
Data Services:	5640	11,190	13,104	11,135	13,000	1,200	9.23%	13,000	100.00%
Labor & HR Support:	5650	2,572	2,591	2,576	3,000	1,281	42.70%	2,562	85.40%
Payroll Services:	5660	1,192	1,292	1,292	1,300	689	53.00%	1,378	106.00%
San Mateo County Tax Roll Charges:	5710	1,625	119	119	150	119	79.33%	238	158.67%
Telephone & Internet:	5720	57,345	39,425	42,518	43,000	25,454	59.20%	50,908	118.39%
Mileage Reimbursement:	5730	571	1,018	5,457	3,500	549	15.69%	1,098	31.37%
Reference Materials:	5740				500	50	10.00%	100	20.00%
Other Administrative:	5790	2,965	(203)	196		2,508	100.00%	5,016	100.00%



## MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Water Enterprise

Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25		Income/Expenditures as			Projected as %	
				Actual	2025-26 Budget	of December 31, 2025	% To date	Projected	of Budget	
CalPERS 457 Deferred Plan:	5810	48,132	53,236	57,683	<b>93,350</b>	31,525	33.77%	63,050	67.54%	
Employee Benefits:	5820	158,066	161,929	228,551	<b>189,574</b>	91,056	48.03%	182,112	96.06%	
Disability Insurance:	5830	3,806	4,098	3,744	<b>5,436</b>	2,413	44.39%	4,826	88.78%	
Payroll Taxes:	5840	50,421	57,947	60,342	<b>64,375</b>	28,830	44.78%	57,660	89.57%	
PARS:	5850	43,908	71,320	43,455	<b>57,197</b>	22,849	39.95%	45,698	79.90%	
Management:	5910	114,976	147,559	138,494	<b>136,948</b>	78,484	57.31%	156,968	114.62%	
Staff :	5920	502,837	570,008	610,792	<b>569,968</b>	293,054	51.42%	586,108	102.83%	
Staff Certification:	5930	11,550	10,350	10,925	<b>55,200</b>	20,853	37.78%	41,706	75.55%	
Staff Overtime:	5940	57,005	57,910	62,815	<b>59,138</b>	26,695	45.14%	53,390	90.28%	
Staff Standby:	5950	27,421	32,259	22,485	<b>20,253</b>	18,998	93.80%	37,996	187.60%	
Worker's Compensation Insurance:	5960	12,794	16,043	15,635	<b>26,871</b>	6,374	23.72%	12,748	47.44%	
Backflow Prevention:	6160	1,030	1,228	1,128	<b>1,100</b>	38	3.46%	76	6.91%	
Claims, Property Damage:	6170	141	393		<b>10,000</b>	3,382	33.82%	6,764	67.64%	
SCADA Maintenance:	6185	8,102	10,674	14,897	<b>25,000</b>		0.00%	0	0.00%	
Education & Training:	6195	1,060	3,519	14,033	<b>16,000</b>	804	5.03%	1,608	10.05%	
General Engineering:	6220	5,118	3,615	(248)	<b>10,000</b>	272	2.72%	544	5.44%	
Water Quality Engineering:	6230	128,505	210,463	305,141	<b>200,000</b>	198,361	99.18%	396,722	198.36%	
Equipment & Tools, Expensed:	6320	7,642	12,154	12,654	<b>11,000</b>	3,960	36.00%	7,920	72.00%	
Alarm Services:	6335	876	2,362	1,056	<b>2,000</b>	559	27.95%	1,118	55.90%	
Landscaping:	6337	16,453	21,392	18,002	<b>20,000</b>	10,414	52.07%	20,828	104.14%	
Lab Supplies & Equipment:	6370	4,051	13,659	3,553	<b>10,000</b>	974	9.74%	1,948	19.48%	
Meter Reading:	6380	357			<b>500</b>		0.00%	0	0.00%	
Pumping Fuel & Electricity:	6410	91,999	102,575	84,952	<b>105,000</b>	36,029	34.31%	72,058	68.63%	
Pumping Maintenance, Generators:	6420	19,015	16,138	33,249	<b>50,000</b>	11,964	23.93%	23,928	47.86%	
Pumping Maintenance, General:	6430	308	53	3,679	<b>6,000</b>	811	13.52%	1,622	27.03%	
Pumping Equipment, Expensed:	6440		125	493	<b>500</b>	1,477	295.40%	2,954	590.80%	
Maintenance, Raw Water Mains:	6510	45	2,162	12,231	<b>1,000</b>	9,346	934.60%	18,692	1869.20%	
Maintenance, Wells:	6520	17,361	15,401	14,306	<b>10,000</b>	8,779	87.79%	17,558	175.58%	
Water Purchases:	6530	26,482	25,383	26,043	<b>30,000</b>	6,141	20.47%	12,282	40.94%	
Hydrants:	6610		0	119	<b>10,000</b>	2,100	21.00%	4,200	42.00%	
Maintenance, Water Mains:	6620	116,280	73,953	99,167	<b>75,000</b>	3,300	4.40%	6,600	8.80%	
Maintenance, Water Service Lines:	6630	29,642	31,216	23,744	<b>15,000</b>	7,850	52.33%	15,700	104.67%	
Maintenance, Tanks:	6640	2,671	8,970	16,301	<b>10,000</b>	273	2.73%	546	5.46%	
Maintenance, Distribution General:	6650	23,364	12,475	13,355	<b>20,000</b>	99	0.50%	198	0.99%	
Maintenance, Collection System:	6660			363	<b>1,000</b>	3,270	327.00%	6,540	654.00%	
Meters:	6670	198,547	35,685	15,773	<b>5,000</b>	285	5.70%	570	11.40%	
Chemicals & Filtering:	6710	18,126	41,279	12,184	<b>40,000</b>	11,081	27.70%	22,162	55.41%	
Maintenance, Treatment Equipment:	6720	8,126	10,816	47,359	<b>35,000</b>	9,689	27.68%	19,378	55.37%	
Treatment Analysis:	6730	30,212	43,038	40,939	<b>45,000</b>	13,648	30.33%	27,296	60.66%	
Uniforms:	6770	3,080	2,673	3,298	<b>3,500</b>	863	24.66%	1,726	49.31%	
Fuel:	6810	11,601	10,204	9,241	<b>12,000</b>	3,907	32.56%	7,814	65.12%	
Truck Equipment, Expensed:	6820	415	1,159	2,369	<b>2,000</b>	466	23.30%	932	46.60%	
Truck Repairs:	6830	3,637	666	5,010	<b>6,000</b>	228	3.80%	456	7.60%	
<b>Total Operations Expense:</b>		<b>2,220,497</b>	<b>2,283,881</b>	<b>2,543,278</b>	<b>2,515,098</b>	<b>1,221,809</b>		<b>2,412,552</b>	g	



# MWSD — Fiscal Year 2025-26 budget review as of December 31, 2025 - Water Enterprise

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget</u>	<u>Income/Expenditures as of December 31, 2025</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>
<b>Net Change in position from Operations:</b>		<b>122,915</b>	<b>1,454,794</b>	<b>157,100</b>	<b>7,002</b>	<b>217,043</b>		<b>465,152</b>	



## MWSD — Fiscal Year 2025-2026 budget review as of December 31, 2025 - Water enterprise

Non Operating Revenue	GL Codes	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	Income/Expenditures as		Projected as	
						of December 31, 2025	% To date	Projected	% of Budget
Connection Fees, Residential New Const:	7110	168,218	130,669	69,410	<b>220,000</b>	113,315	51.51%	226,630	103.01%
Connection Fees, Residential Remodel:	7120		65,086	45,722	<b>55,000</b>	23,074	41.95%	46,148	83.91%
Connection Fees, Residential Fire:	7130	128,281	118,483	131,308	<b>190,000</b>	694,991	365.79%	1,389,982	731.57%
Connection Fee refunds:	7152	(24,892)		(20,815)			0.00%	0	0.00%
Additional fixture units Remodel:	7155	16,092	6,768	30,338			0.00%	0	0.00%
Fixture Fee Refunds:	7157		(28,094)	(18,922)	<b>(50,000)</b>	(1,481)	2.96%	(2,962)	5.92%
PFM Pass Thru:	7160	13,355	2,173	(7,591)			0.00%	0	0.00%
Meter Pass Thru Costs:	7165	1,791	11,021	13,029		42,081	100.00%	84,162	100.00%
Mainline Extension Pass Thru:	7170	(76,039)					0.00%	0	0.00%
CAMP interest income:	7250	113,063	224,231	282,490	<b>250,000</b>	135,709	54.28%	271,418	108.57%
General Obligation Bonds, Assessment Receipts:	7600	1,012,555	993,355	994,209	<b>983,546</b>	454,354	46.20%	<b>983,546</b>	100.00%
Water System Reliability:	7650	1,026,086	1,123,343	1,203,558	<b>1,284,181</b>	646,658	50.36%	<b>1,284,181</b>	100.00%
<b>Total Non Operating Revenue:</b>		<b>2,378,510</b>	<b>2,647,035</b>	<b>2,722,736</b>	<b>2,932,727</b>	<b>2,108,701</b>		<b>4,283,105</b>	
<b>Non Operating Expense</b>									
PFM Connection Expenses:	9075	4,000							
General Obligation Bonds:	9100	63,099	52,576	41,933	<b>35,670</b>	3,197	8.96%	<b>35,670</b>	100.00%
PNC Equipment Lease:	9125	9,350	7,077	4,658	<b>2,253</b>	1,302	57.80%	<b>2,253</b>	100.01%
State Revolving Fund Loan:	9150	60,602	56,457	52,216	<b>47,878</b>	24,487	51.15%	<b>47,878</b>	100.00%
Water Rebates :	9210	200	300	200	<b>3,000</b>	200	6.67%	400	13.33%
<b>Total Non Operating Expense:</b>		<b>137,251</b>	<b>116,410</b>	<b>99,007</b>	<b>88,800</b>	<b>29,186</b>		<b>86,201</b>	
<b>Net Change in position from Non Operating activities:</b>		<b>2,241,259</b>	<b>2,530,625</b>	<b>2,623,729</b>	<b>2,843,927</b>	<b>2,079,515</b>		<b>4,196,904</b>	

## **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