



# MONTARA WATER & SANITARY DISTRICT

Serving the Communities of Montara and Moss Beach

P.O. Box 370131

8888 Cabrillo Highway

Montara, CA 94037-0131

Visit Our Web Site: <http://www.mwsd.montara.com>

Tel: (650) 728-3545

Fax: (650) 728-8556

E-mail: [mwsd@montara.com](mailto:mwsd@montara.com)

## AGENDA

Regular Meeting

### District Board of Directors

8888 Cabrillo Highway  
Montara, California 94037

**April 18, 2013 at 7:30 p.m.**  
(Regular Meeting)

#### CALL TO ORDER

#### ROLL CALL

#### PRESIDENT'S STATEMENT

#### ORAL COMMENTS (Items other than those on the agenda)

#### PUBLIC HEARING

#### CONSENT AGENDA

#### OLD BUSINESS

1. Review and Possible Action Concerning Revisions to Accounting System and Monthly Financial Statements.

#### NEW BUSINESS

1. Review and Possible Action Concerning Sewer Authority Mid-Coastside Annual Budget.
2. Review and Possible Action Concerning Cost Sharing Agreement with San Mateo County for Sewer Manhole Adjustment.

#### REPORTS

1. Sewer Authority Mid-Coastside Meetings (Harvey)
2. MidCoast Community Council Meeting (Slater-Carter)
3. ACWA Board of Directors Report (Ptacek)
4. CSDA Report (Slater-Carter)
5. Integrated Regional Water Management Plan (Ptacek)

6. Attorney's Report (Schricker)
7. Directors' Reports
8. General Manager's Report (Heldmaier)

## **FUTURE AGENDAS CONVENE IN CLOSED SESSION**

### **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

(Gov't. C. §54956.9(a))

Names of cases:

- (i) Montara Water and Sanitary District v. County of San Mateo, Santa Clara Cnty. Super. Ct. No. 1-07-CV-088793 (inactive); U.S. Dist. Ct., N.D., San Jose Div. No. CV 08 2814 JF (closed); USCA, 9<sup>th</sup> Cir. No. 09-15822

## **ADJOURNMENT**

The District has a curfew of 11:00 p.m. for all meetings. The meeting may be extended for one hour by vote of the Board.

NOTE: In accordance with the Government Code, members of the public may address the Board on specific agenda items when that matter is discussed by the Board. Any other items of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. Upon request, this agenda will be made available in appropriate alternative formats to persons with a disability. Request for a disability-related modification or an accommodation in order to participate in the public meeting should be made at (650) 728-3545. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available in the District Clerk's office during normal business hours. Such documents may also be available on the District's web site ([www.mwsd.montara.org](http://www.mwsd.montara.org)) subject to staff's ability to post the documents before the meeting.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 18, 2013**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Revisions to Accounting System and Monthly Financial Statements.**

---

---

In late January 2013 the District engaged with Maze & Associates for accounting services. The Maze team started working with management on a revision of the accounting system to streamline and to correct known errors. The declared goal was to present an updated Chart of Account, Profit and Loss Statement, Balance Sheet, and Financial Statements for October through March in the format previously used by the District to the full Board.

At this time maze submitted the following draft reports for the Board's review and comment:

- Balance Sheet as of June 30 2012 for comparison purposes,
- Balance Sheet as of March 31, 2013
- P&L Statement for the past FY for comparison purposes
- P&L Statement through March 2013
- P&L Budget vs. Actual through March 2013
- Monthly P&L though March 2013.

## RECOMMENDATION:

This is for Board discussion and information only.

Attachment

**MONTARA WATER & SEWER DISTRICT**  
**Achievements made to the Water & Sewer Funds as of March 31, 2013**

1. Obtained an understanding of all District accounts.
2. Documented the accounting system work-flow and made initial recommendations to improve internal controls of the District.
3. Ensured the integrity of the general ledger, including evaluating and analyzing transactions, implementing accounting procedures, and preparing accurate and timely financial analyses and reports for all months through March 31, 2013.
4. Made recommendations to improve the efficiency and effectiveness of operations within payroll, accounts payable, the general ledger and fixed assets for all months through March 31, 2013.
5. Assisted in bringing closure to the audit of the District's financial statements for the year ended June 30, 2012 including, but not limited to the drafting of the Districts MD&A.
6. Calculated depreciation expense on all capital assets through March 31, 2013.
7. Experienced a number of network challenges which required the assistance and skills of the District's IT Consultant.
8. Experienced a pair of viruses from the laptop which we brought to the District that were quickly resolved by the District's IT Consultant in conjunction with our IT Department.
9. Designed approved budgeted Chart of Accounts in Excel.
10. Submitted final version of the chart of accounts for approval by Clemens.
11. Implemented new accounts into QuickBooks to mirror the accounts approved by the Board.
12. Inactivated all old accounts in QuickBooks so they would not be available for use in the future.
13. Performed a detailed review of all payroll liability accounts and cleaned up as needed.
14. Reclassified all employee benefit and payroll tax payments to the correct payroll liability accounts.
15. Removed account numbers in order to simplify the new chart of accounts.
16. Performed an ongoing maintenance of the current chart of accounts, adding and removing any accounts as needed throughout the cleanup process.
17. Reclassified all expenses and allocated all transactions to the new accounts.
18. Reviewed and re-linked payroll items to the correct payroll expenses and payroll liability accounts.
19. Reviewed and adjusted the following accounts: PNC Equipment Loan, I-Bank Loan, and Employee Loan.
20. Reviewed and reconciled the Due to/Due from accounts in the Water and Sewer funds.
21. Adjusted Accounts Receivable for July thru December 2012 and January thru March 2013.

22. Reviewed Accounts Payable accruals at 6/30/12 and corrected all transactions posted in July 2012 that were classified as a current year expense. Changes were made to these accounts to offset the accrual.
23. Reconciled all bank accounts for the months of January, February, and March 2013 as well as entered all missing transactions and deposits.
24. Posted interest income for the LAIF Investment Fund and moved all LAIF Investment Fund activity from the Water fund to Sewer fund. Sewer now holds 100% of the balance and interest.
25. Created entries to split certain accounts that are required to have a 50/50 share between Water and Sewer.
26. Restructured the revenue item list to reflect the linking to the correct revenue accounts.
27. Reconciled GO Bonds account and reallocated the interest expense to the correct account.
28. Double-checked to make sure that the 6/30/12 Balance Sheet was reflective to the audit.
29. Reclassified all CIP expenses to the new budgeted accounts.
30. Moved 50% of the PNC Equipment Loan from the Sewer fund to the Water fund, as well as creating an entry to split it 50/50 between S/T and L/T.
31. Merged multiple AP accounts that were set up by prior accountant into one account on the Balance Sheet.
32. Merged multiple AR accounts that were set up by prior accountant into one account on the Balance Sheet.
33. Created journal entries provided by Tim Krisch.
34. Reviewed all current fiscal year transactions to ensure that they are classified in the correct accounts.
35. Handled old payroll issues regarding the payroll taxes that were paid by Water on behalf of Sewer for the following payrolls: 7/28/11, 8/11/11, 8/30/11, 9/14/11, 9/29/11, and 10/13/11. This issue is complicated and still remains unresolved.
36. Designed a spreadsheet and reconciled ACWA Benefits paid for Sewer and Water from July 2012 thru February 2013. An adjusting journal entry was booked to bring the account in balance to what was reported on the Employee paychecks. Payroll was updated with the new benefit amounts for each employee.
37. Booked adjusting journal entries provided by the auditor at 6/30/12.
38. Made changes requested by Clemens.
39. Meetings with Clemens.

Draft
**MWSD - Water  
Balance Sheet  
As of June 30, 2012**

Jun 30, 12

<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Wells Fargo Checking	469,735.46
LAIF Investment Fund	612,333.10
<b>Restricted Cash</b>	
Acq & Improv Fund	1,499,816.06
Bond Savings & Checking	-3.59
Cost of Issuance	122.94
GO Bonds Fund	1,047,055.91
<b>Total Restricted Cash</b>	2,546,991.32
<b>Total Checking/Savings</b>	3,629,059.88
<b>Accounts Receivable</b>	
Accounts Rec. - Backflow	14,408.43
<b>Total Accounts Receivable</b>	14,408.43
<b>Other Current Assets</b>	
1155.50 W Accounts Receivable	399,366.56
Maint/Parts Inventory	40,156.36
<b>Total Other Current Assets</b>	439,522.92
<b>Total Current Assets</b>	4,082,991.23
<b>Fixed Assets</b>	
Land & Easements	734,500.00
Surface Water Rights	300,000.00
Water Meters	1,058,985.00
General Plant	20,033,564.40
Fixed Assets - Other	48,171.78
Accumulated Depreciation	-5,632,384.00
<b>Total Fixed Assets</b>	16,542,837.18
<b>Other Assets</b>	
Invest in Airport Project	315,786.99
Bond Issue Cost	82,255.25
Bond Acq Cost OID	77,180.40
<b>Total Other Assets</b>	475,222.64
<b>TOTAL ASSETS</b>	<b>21,101,051.05</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
Accounts Payable	203,190.32
<b>Total Accounts Payable</b>	203,190.32
<b>Credit Cards</b>	
Wells Fargo Credit Card	2,755.63
<b>Total Credit Cards</b>	2,755.63
<b>Other Current Liabilities</b>	
Accrued Interest	78,175.00
GO Bonds - S/T	465,773.04
PFP Water Deposits	44,754.18
PNC Equipment Loan - S/T	45,129.96
<b>Total Other Current Liabilities</b>	633,832.18
<b>Total Current Liabilities</b>	839,778.13

*Draft* MWSD - Water  
**Balance Sheet**  
As of June 30, 2012

	Jun 30, 12
<b>Long Term Liabilities</b>	
Accrued Vacations	16,566.20
Deferred on Refunding	-298,844.00
Due To Sewer Fund	1,326,594.00
GO Bonds - L/T	15,169,226.96
PNC Equipment Loan - L/T	1,609,310.26
<b>Total Long Term Liabilities</b>	<b>17,822,853.42</b>
<b>Total Liabilities</b>	<b>18,662,631.55</b>
<b>Equity</b>	
Capital Assets - Net	383,727.00
Restricted - Debt Service	1,192,614.00
Unrestricted	350,216.00
Net Income	511,862.50
<b>Total Equity</b>	<b>2,438,419.50</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>21,101,051.05</u></b>

*Draft*  
**MWSD - Water**  
**Balance Sheet**  
 As of March 31, 2013

Mar 31, 13

ASSETS	
Current Assets	
Checking/Savings	
Wells Fargo Checking	771,219.98
Restricted Cash	
Acq & Improv Fund	1,468,866.59
Cost of Issuance	122.94
GO Bonds Fund	1,736,483.12
Total Restricted Cash	3,205,472.65
Total Checking/Savings	3,976,692.63
Accounts Receivable	
Accounts Rec. - Backflow	4,878.51
Accounts Rec. - Water Residents	64,694.23
Total Accounts Receivable	69,572.74
Other Current Assets	
Maint/Parts Inventory	40,156.36
Total Other Current Assets	40,156.36
Total Current Assets	4,086,421.73
Fixed Assets	
Land & Easements	734,500.00
Surface Water Rights	300,000.00
Water Meters	1,058,985.00
General Plant	20,033,564.40
Fixed Assets - Other	48,171.78
Accumulated Depreciation	-6,203,632.00
Total Fixed Assets	15,971,589.18
Other Assets	
Invest in Airport Project	315,786.99
Bond Issue Cost	82,255.25
Bond Acq Cost OID	77,180.40
Total Other Assets	475,222.64
<b>TOTAL ASSETS</b>	<b>20,533,233.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	78,175.00
PFP Water Deposits	44,716.68
PNC Equipment Loan - S/T	5,456.90
Payroll Liabilities	
Employee Benefits Payable	3,395.95
Payroll Taxes Payable	1,851.10
Total Payroll Liabilities	5,247.05
Total Other Current Liabilities	133,595.63
Total Current Liabilities	133,595.63
Long Term Liabilities	
Accrued Vacations	16,566.20
Deferred on Refunding	-298,844.00
Due To Sewer Fund	2,675,642.05
GO Bonds - L/T	14,780,084.77
PNC Equipment Loan - L/T	804,655.13
Total Long Term Liabilities	17,978,104.15
Total Liabilities	18,111,699.78

*Draft*

**MWSD - Water  
Balance Sheet  
As of March 31, 2013**

	Mar 31, 13
Equity	
Capital Assets - Net	-288,324.00
Restricted - Debt Service	2,546,106.50
Unrestricted	180,637.00
Net Income	-16,885.73
Total Equity	2,421,533.77
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>20,533,233.55</u></b>

*Draft* MWSD - Water  
**Profit & Loss**  
 July 2011 through June 2012

	Jul '11 - Jun 12
Ordinary Income/Expense	
Income	
Revenue - Operations	
Administrative Fees	
New Construction	
Administrative Fee	4,588.00
Inspection Fee	396.00
Total New Construction	4,984.00
Remodeling	
Remodel Fee	7,405.00
Total Remodeling	7,405.00
Total Administrative Fees	12,389.00
Ad Valorem for GO Bonds	1,192,581.28
Backflow Test	13,849.00
Deposit (Engineering Review)	27,420.00
Other Revenue	12,835.32
Water Sales - Resident	1,443,840.83
Total Revenue - Operations	2,702,915.43
8030.50 W Interest Income	239.12
4300.50 Property Tax re Water	328.49
8001.50 W Property Tax-Water	194,876.32
8154.50 Hyd & Main Dep-Res'dntl	265.02
8140.60 Engrg Deposits-Water	-21,486.18
8152.50 PFP Deposits	-12,215.76
4450.00 Water Sales-Resident	214,438.32
8350.00 Trash Hauler Franchise	937.92
4950.00 Other Revenue	
4950.50ERAF-AB1661 State Relief	15.48
4950.00 Other Revenue - Other	5.62
Total 4950.00 Other Revenue	21.10
8100.00 Application Fees	
8100.50 Water App/Insp Fees	-815.00
Total 8100.00 Application Fees	-815.00
4920.50 Uncategorized Inc-Water	20,000.00
4925.50 Backflow Test Fee Rec'd	-6,010.28
Total Income	3,093,494.50
Gross Profit	3,093,494.50
Expense	
Expenses - Operations	
Labor & Benefits	
CalPERS 457 Deferred Plan	29,202.03
Employee Benefits	74,960.69
Wages	
Management	69,570.36
Staff	354,420.59
Staff Certification	12,050.00
Total Wages	436,040.95
Total Labor & Benefits	540,203.67
Total Expenses - Operations	540,203.67

*Draft* **MWSD - Water  
Profit & Loss**  
July 2011 through June 2012

Jul '11 - Jun 12

<b>G &amp; A</b>	
6001.50 W Alarm Svc.- Water	0.00
6005.50 W Bank Fees-Water	8,903.28
6010.50 W BOD Meeting Exp-Water	1,066.49
6015.50 W Director Fees-Water	3,975.00
6020.50 W Education Exp-Water	5,246.66
6030.50 W Internal Operate Exp	1,701.00
6035.50 W LAFCO Assm't-Water	1,659.00
6040.50 W Landscaping-Water	4,560.00
6045.50 W Memberships-Water	16,409.00
6047.50 W Misc. Exp.- Water	2,224.89
6050.50 W Office Exp-Water	12,126.82
6055.50 W Postage Exp-Water	6,667.25
6060.50 W Printing Exp-Water	2,345.83
6062.50 Property Ins-Water	1,172.04
6065.50 W Reference Materials-W	1,343.59
6070.50 Travel & Meetings-Water	6,204.90
6075.50 Uniforms-Water	7,292.23
6080.50 Utilities-Water	15,205.35
<b>Total G &amp; A</b>	<b>98,103.33</b>
<b>66000 · Payroll Expenses</b>	
6400.50 W Payroll Exp-General	0.00
6435.50 W Disability Ins.-Water	2,030.82
6440.50 Worker Comp Ins-Water	51,672.64
6460.50 W Payroll Taxes-Water	34,130.12
6470.50 W Uncategorized Expense	0.00
66000 · Payroll Expenses - Other	16,952.56
<b>Total 66000 · Payroll Expenses</b>	<b>104,786.14</b>
<b>Operating Expense</b>	
6200.50 W Operations Expense	1,586.19
6205.50 W Backflow Prevention	1,822.00
6210.50 CDPH Fees - Water	24,203.94
6215.50 W Communications Equip	5,907.29
6220.50 W Fuel for Vehicles	4,873.94
6225.50 W Lab Supply & Equip	850.80
6230.50 W Meter Reading Expense	1,094.05
6240.50 W Misc Gen Exp-Water	778.90
6250.50 W Operating Exp.- Other	236.61
6255.50 W Power Operated Equip	513.49
6260.50 W Tools, Shop & Garage	3,867.74
6265.50 W Transport Equip-Truck	1,204.05
<b>Total Operating Expense</b>	<b>46,939.00</b>
<b>Contract Services - Water</b>	
6601.50 W Professional Services	22,571.15
6605.50 W Accounting-Water	98,814.75
6610.50 W Audit Expense-Water	14,470.00
6615.50 W Eng. Fees-Returned	12,497.32
6620.50 W Eng. Water Qual & DPH	44,118.75
6625.50 W Engineering-Water	205,318.85
6630.50 W Eng. BOD Meeting	15,753.60
6635.50 W Legal BOD Meeting	11,601.00
6640.50 W Legal Consulting	69,785.29
6645.50 W Legal Litigation	46,737.44
6650.50 W Mgmt Consulting	8,597.75
6665.50 W Prof. Svcs. - Other	3,000.00
<b>Total Contract Services - Water</b>	<b>553,265.90</b>
<b>Depreciation</b>	
62400 · 6701.50 Depreciation Exp-Water	756,182.60
<b>Total Depreciation</b>	<b>756,182.60</b>

*Draft* MWSD - Water  
**Profit & Loss**  
 July 2011 through June 2012

Jul '11 - Jun 12

<b>Maintenance &amp; Repairs - Water</b>	
6800.50 W Chemiclcs & Filtering	21,570.27
6802.50 Repairs & Maint-Water	12,309.06
6805.50 W Fuel & Electricity	42,217.74
6810.50 W Hydrants	2,290.78
6815.50 W Maint of Meters	1,503.16
6820.50 W Maint of Services	27,615.10
6825.50 W Maint of Supply Mains	4,191.49
6830.50 W Maint. of Equipment	-6,016.94
6840.50 W Meter Expense	4,198.87
6845.50 Meter Reading Expense	148.30
6855.50 W Off Repair & Maint	35.99
6860.50 W Operating Exp.- Other	1,358.69
6875.50 W Power Prod Equipment	19,755.65
6880.50 W Pumping Equip	14,198.08
6882.50 W Other Pumping Equip	-2,270.56
6884.50 W Pumping Maintenance	579.69
6885.50 W Tanks & Reservoirs	1,074.51
6900.50 W Trans & Distro Mains	14,194.13
6910.50 W Trans-Maint Other	370.47
6920.50 W Transmission Misc	620.40
6940.50 W Treatment-Maintenance	7,159.09
6945.50 W Treatment-Analysis	36,486.91
<b>Total Maintenance &amp; Repairs - Water</b>	<b>203,590.88</b>
<b>Construction in Progress</b>	
7100.50 W PFP Connection Exp.	19,578.73
7200.50 W Domestic Connect Line	1,250.00
<b>Total Construction in Progress</b>	<b>20,828.73</b>
<b>Total Expense</b>	<b>2,323,900.25</b>
<b>Net Ordinary Income</b>	<b>769,594.25</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>Capital Accounts</b>	
8032.50 W LAIF Investment Inc.	4,242.06
8300.50 W Fran.Fee Trash Hauler	4,795.33
8350.50 W Rent/Water Property	61,398.00
8400.50 W Grant Programs	5,241.48
9000.50 Asset Disposal (+ / -)	2,175.00
<b>Total Capital Accounts</b>	<b>77,851.87</b>
<b>Capital Account Revenues</b>	
<b>Domestic Water Connection Fees</b>	
Connection Domestic (New Const)	78,541.00
Inspection Fee	4,874.00
<b>Total Domestic Water Connection Fees</b>	<b>83,415.00</b>
<b>PFP</b>	
Connection Fees	73,864.00
<b>Total PFP</b>	<b>73,864.00</b>
<b>Interest Income</b>	<b>2,853.12</b>
<b>Total Capital Account Revenues</b>	<b>160,132.12</b>
<b>Total Other Income</b>	<b>237,983.99</b>

*Draft* MWSD - Water  
**Profit & Loss**  
July 2011 through June 2012

Jul '11 - Jun 12

Other Expense	
Capital Expenses - Water	
7000.50 W Capital Projects(CIP)	10,052.83
8650.50 W Interest on GO Bonds	444,878.80
8651.50 Amort. Exp on GO Bonds	3,086.00
8652.50 GO Bond Redemp Exp-2003	0.03
8655.50 PNC Equip/Chevron Int.	37,548.08
Capital Expenses - Water - Other	150.00
Total Capital Expenses - Water	495,715.74
Total Other Expense	495,715.74
Net Other Income	-257,731.75
Net Income	<u>511,862.50</u>

*Draft* **MWSD - Water  
 Profit & Loss**  
 July 2012 through March 2013

Jul '12 - Mar 13

Ordinary Income/Expense	
Income	
Revenue - Operations	
Administrative Fees	
New Construction	
Administrative Fee	1,000.00
Total New Construction	1,000.00
Remodeling	
Administrative Fee	2,158.00
Inspection Fee	407.00
Total Remodeling	2,565.00
Total Administrative Fees	3,565.00
Ad Valorem for GO Bonds	695,360.41
Backflow Test	7,850.00
General Property Tax Revenue	210,324.95
Lease Income	21,145.75
Other Revenue	547.97
Water Sales - Resident	886,571.76
Customer Refunds - P/Y Revenue	-3,945.00
Total Revenue - Operations	1,821,420.84
Total Income	1,821,420.84
Gross Profit	1,821,420.84
Expense	
Expenses - Operations	
Administrative	
Memberships	17,120.50
Meter Reading	1,421.17
Office Supplies	4,377.76
Postage	2,884.55
Printing & Publishing	164.95
Travel & Meetings	3,826.26
Total Administrative	29,795.19
Bank Fees	7,165.68
Board of Directors	
Board Meetings	283.04
Director Fees	2,437.50
Total Board of Directors	2,720.54
Depreciation Expense	571,248.00
Education & Training	1,840.02
Engineering Expenses	
Engineer Meeting Expenses	7,171.10
Engineer, Water Quality & DPH	121,514.41
Engineering - General	2,783.61
Professional Services - Other	19,079.13
Total Engineering Expenses	150,548.25
Facility Expenses	
Landscaping	2,400.00
Total Facility Expenses	2,400.00


**MWSD - Water  
Profit & Loss**  
 July 2012 through March 2013

Jul '12 - Mar 13

<b>General Operations</b>	
Backflow Prevention	2,119.81
CDPH Fees	6,604.12
Communications Equipment	14,261.91
Fuel for Vehicles	5,991.71
Lab Supplies & Equipment	23.03
Misc. Operating Expenses	1,072.53
Other Operating Expenses	3,807.42
Power Operated Equipment	18,554.25
Telephone & Internet	2,365.11
Tools, Shop & Garage	966.69
Transport Equipment - Trucks	111.73
Uniforms	4,343.19
General Operations - Other	904.61
<b>Total General Operations</b>	<b>61,126.11</b>
<b>Insurance</b>	
Property & Liability Insurance	1,425.34
<b>Total Insurance</b>	<b>1,425.34</b>
<b>Labor &amp; Benefits</b>	
CalPERS 457 Deferred Plan	21,540.07
Employee Benefits	63,426.10
Disability Insurance	1,411.53
IEDA Representation	5,250.00
Payroll Processing Fees	166.75
Payroll Taxes	22,047.44
Wages	
Management	54,856.07
Staff	248,889.58
Staff Certification	7,800.00
<b>Total Wages</b>	<b>311,545.65</b>
Worker's Comp Insurance	28,513.83
<b>Total Labor &amp; Benefits</b>	<b>453,901.37</b>
<b>LAFCO Assessment</b>	<b>1,544.00</b>
<b>Legal &amp; Professional Fees</b>	
Accounting	45,540.00
Audit	12,550.00
Consulting	39,909.57
Legal Fees	
Board	3,361.30
General	4,682.50
Litigation	14,557.75
<b>Total Legal Fees</b>	<b>22,601.55</b>
<b>Total Legal &amp; Professional Fees</b>	<b>120,601.12</b>
<b>Pumping</b>	
Fuel & Electricity	38,409.43
Pumping Equipment	26,496.90
<b>Total Pumping</b>	<b>64,906.33</b>
<b>Transmission</b>	
Maintenance of Mains	26,096.65
Maintenance of Meters	1,868.07
Maintenance of Services	11,401.58
Meters	1,280.41
Tanks & Reservoirs	6,287.72
Transmission - Other	6,139.51
<b>Total Transmission</b>	<b>53,073.94</b>

*Draft* **MWSD - Water  
 Profit & Loss**  
 July 2012 through March 2013

Jul '12 - Mar 13

Treatment		
Chemicals & Filtering	14,329.74	
Maintenance - Treatment - Other	3,063.10	
Treatment Analysis	10,302.38	
Total Treatment		27,695.22
Total Expenses - Operations		1,549,991.11
Total Expense		1,549,991.11
Net Ordinary Income		271,429.73
Other Income/Expense		
Other Income		
Capital Account Revenues		
Domestic Water Connection Fees		
Connection Domestic (New Const)	1,443.59	
Total Domestic Water Connection Fees		1,443.59
PFP		
Connection Fees	32,457.10	
Total PFP		32,457.10
State Revolving Fund Loan		360,000.00
Total Capital Account Revenues		393,900.69
Total Other Income		393,900.69
Other Expense		
Capital Account Expenses		
Domestic Connection Line	11,616.61	
Engineering Review Costs	4,715.00	
PFP Connection Expenses	14,095.00	
Total Capital Account Expenses		30,426.61
Interest Expense - GO Bonds		295,520.85
PNC Equipment Lease Interest		22,424.16
SRF Loan		1,492.50
Capital Improv Program - Water		
Existing Customers		
Alta Vista Water Tank (Partial)	179,683.46	
Central Airport Water Treat Sys	47,477.52	
CIP Development	243.75	
Pillar Ridge	1,635.00	
Schoolhouse Tank Proj Phase 1	1,930.00	
Water Conservation	1,750.00	
Water Main Replacements	2,206.51	
Total Existing Customers		234,926.24
New Customers		
Alta Vista Water Tank (Partial)	2,797.63	
CIP Development	522.35	
Phase I PWP	63,844.56	
Pillar Ridge	1,635.00	
School Boost Pump Stn Upgrade	25,917.50	
Schoolhouse Tank Proj Phase 2	2,708.75	
Total New Customers		97,425.79
Total Capital Improv Program - Water		332,352.03
Total Other Expense		682,216.15
Net Other Income		-288,315.46
Net Income		-16,885.73

*Draft* **MWSD - Water  
Profit & Loss Budget vs. Actual  
July 2012 through March 2013**

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Revenue - Operations</b>			
Administrative Fees			
New Construction			
Administrative Fee	1,000.00	9,000.00	-8,000.00
<b>Total New Construction</b>	1,000.00	9,000.00	-8,000.00
Remodeling			
Administrative Fee	2,158.00	5,000.00	-2,842.00
Inspection Fee	407.00		
<b>Total Remodeling</b>	2,565.00	5,000.00	-2,435.00
<b>Total Administrative Fees</b>	3,565.00	14,000.00	-10,435.00
Ad Valorem for GO Bonds	695,360.41		
Backflow Test	7,850.00	11,500.00	-3,650.00
General Property Tax Revenue	210,324.95	250,000.00	-39,675.05
Lease Income	21,145.75	29,375.00	-8,229.25
Other Revenue	547.97		
Water Sales - Resident	886,571.76	1,467,700.00	-581,128.24
Water Service Refunds	0.00	-2,000.00	2,000.00
Customer Refunds - P/Y Revenue	-3,945.00		
<b>Total Revenue - Operations</b>	1,821,420.84	1,770,575.00	50,845.84
<b>Total Income</b>	1,821,420.84	1,770,575.00	50,845.84
<b>Gross Profit</b>	1,821,420.84	1,770,575.00	50,845.84
<b>Expense</b>			
<b>Expenses - Operations</b>			
Administrative			
Memberships	17,120.50	16,000.00	1,120.50
Meter Reading	1,421.17	10,000.00	-8,578.83
Office Supplies	4,377.76	15,500.00	-11,122.24
Postage	2,884.55	8,000.00	-5,115.45
Printing & Publishing	164.95	7,000.00	-6,835.05
Reference Materials	0.00	1,500.00	-1,500.00
Travel & Meetings	3,826.26	8,000.00	-4,173.74
Administration - Other	0.00	1,000.00	-1,000.00
<b>Total Administrative</b>	29,795.19	67,000.00	-37,204.81
Bank Fees	7,165.68	6,500.00	665.68
Board of Directors			
Board Meetings	283.04	1,000.00	-716.96
Director Fees	2,437.50	2,500.00	-62.50
<b>Total Board of Directors</b>	2,720.54	3,500.00	-779.46
Depreciation Expense	571,248.00		
Education & Training	1,840.02	8,000.00	-6,159.98

*Draft*

**MWSD - Water  
Profit & Loss Budget vs. Actual  
July 2012 through March 2013**

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>Engineering Expenses</b>			
Engineer Meeting Expenses	7,171.10	26,000.00	-18,828.90
Engineer, Water Quality & DPH	121,514.41	30,000.00	91,514.41
Engineering - General	2,783.61	75,000.00	-72,216.39
Professional Services - Other	19,079.13	30,000.00	-10,920.87
<b>Total Engineering Expenses</b>	<b>150,548.25</b>	<b>161,000.00</b>	<b>-10,451.75</b>
<b>Facility Expenses</b>			
Alarm Services	0.00	800.00	-800.00
Landscaping	2,400.00	4,500.00	-2,100.00
Repairs & Maintenance - Office	0.00	2,000.00	-2,000.00
<b>Total Facility Expenses</b>	<b>2,400.00</b>	<b>7,300.00</b>	<b>-4,900.00</b>
<b>General Operations</b>			
Backflow Prevention	2,119.81	1,000.00	1,119.81
CDPH Fees	6,604.12	25,000.00	-18,395.88
Communications Equipment	14,261.91	10,000.00	4,261.91
Fuel for Vehicles	5,991.71	12,500.00	-6,508.29
Lab Supplies & Equipment	23.03	1,000.00	-976.97
Misc. Operating Expenses	1,072.53	1,500.00	-427.47
Other Operating Expenses	3,807.42	2,000.00	1,807.42
Power Operated Equipment	18,554.25	500.00	18,054.25
Telephone & Internet	2,365.11	15,000.00	-12,634.89
Tools, Shop & Garage	966.69	9,000.00	-8,033.31
Transport Equipment - Trucks	111.73	4,000.00	-3,888.27
Uniforms	4,343.19	7,000.00	-2,656.81
General Operations - Other	904.61	1,500.00	-595.39
<b>Total General Operations</b>	<b>61,126.11</b>	<b>90,000.00</b>	<b>-28,873.89</b>
<b>Information Systems</b>	<b>0.00</b>	<b>500.00</b>	<b>-500.00</b>
<b>Insurance</b>			
Claims	0.00	10,000.00	-10,000.00
Property & Liability Insurance	1,425.34	1,200.00	225.34
<b>Total Insurance</b>	<b>1,425.34</b>	<b>11,200.00</b>	<b>-9,774.66</b>
<b>Labor &amp; Benefits</b>			
CalPERS 457 Deferred Plan	21,540.07	30,500.00	-8,959.93
Employee Benefits	63,426.10	71,300.00	-7,873.90
Disability Insurance	1,411.53	2,300.00	-888.47
IEDA Representation	5,250.00	9,000.00	-3,750.00
Payroll Processing Fees	166.75		
Payroll Taxes	22,047.44	33,200.00	-11,152.56
<b>Wages</b>			
Management	54,856.07	68,500.00	-13,643.93
Staff	248,889.58	321,800.00	-72,910.42
Staff Certification	7,800.00	13,800.00	-6,000.00
Staff Overtime	0.00	30,300.00	-30,300.00
Staff Standby	0.00	11,500.00	-11,500.00
<b>Total Wages</b>	<b>311,545.65</b>	<b>445,900.00</b>	<b>-134,354.35</b>

Draft

**MWSD - Water**  
**Profit & Loss Budget vs. Actual**  
 July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
Worker's Comp Insurance	28,513.83	61,300.00	-32,786.17
<b>Total Labor &amp; Benefits</b>	<b>453,901.37</b>	<b>653,500.00</b>	<b>-199,598.63</b>
LAFCO Assessment	1,544.00	1,800.00	-256.00
<b>Legal &amp; Professional Fees</b>			
Accounting	45,540.00	80,000.00	-34,460.00
Audit	12,550.00	16,000.00	-3,450.00
Consulting	39,909.57	20,000.00	19,909.57
<b>Legal Fees</b>			
Board	3,361.30	12,000.00	-8,638.70
General	4,682.50	64,000.00	-59,317.50
Litigation	14,557.75	45,000.00	-30,442.25
<b>Total Legal Fees</b>	<b>22,601.55</b>	<b>121,000.00</b>	<b>-98,398.45</b>
<b>Total Legal &amp; Professional Fees</b>	<b>120,601.12</b>	<b>237,000.00</b>	<b>-116,398.88</b>
<b>Pumping</b>			
Fuel & Electricity	38,409.43	40,000.00	-1,590.57
Generators	0.00	15,000.00	-15,000.00
Pumping Equipment	26,496.90	10,000.00	16,496.90
Structure & Improvements	0.00	1,000.00	-1,000.00
<b>Total Pumping</b>	<b>64,906.33</b>	<b>66,000.00</b>	<b>-1,093.67</b>
<b>Supply</b>			
Maintenance - Supply Mains	0.00	5,000.00	-5,000.00
Maintenance - Wells	0.00	1,000.00	-1,000.00
<b>Total Supply</b>	<b>0.00</b>	<b>6,000.00</b>	<b>-6,000.00</b>
<b>Transmission</b>			
Hydrants	0.00	2,000.00	-2,000.00
Maintenance of Mains	26,096.65	50,000.00	-23,903.35
Maintenance of Meters	1,868.07	2,000.00	-131.93
Maintenance of Services	11,401.58	30,000.00	-18,598.42
Meters	1,280.41	3,000.00	-1,719.59
Tanks & Reservoirs	6,287.72	1,000.00	5,287.72
Transmission - Other	6,139.51	3,000.00	3,139.51
<b>Total Transmission</b>	<b>53,073.94</b>	<b>91,000.00</b>	<b>-37,926.06</b>
<b>Treatment</b>			
Chemicals & Filtering	14,329.74	20,000.00	-5,670.26
Maintenance - Treatment Equip.	0.00	3,500.00	-3,500.00
Maintenance - Treatment - Other	3,063.10	4,000.00	-936.90
Treatment Analysis	10,302.38	36,000.00	-25,697.62
<b>Total Treatment</b>	<b>27,695.22</b>	<b>63,500.00</b>	<b>-35,804.78</b>
<b>Total Expenses - Operations</b>	<b>1,549,991.11</b>	<b>1,473,800.00</b>	<b>76,191.11</b>
<b>Total Expense</b>	<b>1,549,991.11</b>	<b>1,473,800.00</b>	<b>76,191.11</b>
<b>Net Ordinary Income</b>	<b>271,429.73</b>	<b>296,775.00</b>	<b>-25,345.27</b>

*Draft* MWSD - Water  
Profit & Loss Budget vs. Actual  
July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
Other Income/Expense			
Other Income			
Capital Account Revenues			
Domestic Water Connection Fees			
Connection Domestic (New Const)	1,443.59	112,000.00	-110,556.41
Connection Domestic (Remodel)	0.00	1,500.00	-1,500.00
Total Domestic Water Connection Fees	1,443.59	113,500.00	-112,056.41
PFP			
Connection Fees	32,457.10	55,000.00	-22,542.90
Total PFP	32,457.10	55,000.00	-22,542.90
Interest Income	0.00	10,000.00	-10,000.00
Reserves	0.00	884,808.00	-884,808.00
State Revolving Fund Loan	360,000.00	250,000.00	110,000.00
Transfer from Operations	0.00	296,775.00	-296,775.00
Total Capital Account Revenues	393,900.69	1,610,083.00	-1,216,182.31
Total Other Income	393,900.69	1,610,083.00	-1,216,182.31
Other Expense			
Capital Account Expenses			
Domestic Connection Line	11,616.61		
Engineering Review Costs	4,715.00		
PFP Connection Expenses	14,095.00		
Total Capital Account Expenses	30,426.61		
Interest Expense - GO Bonds	295,520.85		
PNC Equipment Lease Interest	22,424.16	59,083.00	-36,658.84
SRF Loan	1,492.50		
Capital Improv Program - Water			
Existing Customers			
Alta Vista Tank Safety Repairs	0.00	10,000.00	-10,000.00
Alta Vista Water Tank (Partial)	179,683.46	75,000.00	104,683.46
Central Airport Water Treat Sys	47,477.52	250,000.00	-202,522.48
CIP Development	243.75		
Mech. Sys. Rep. & Replacements	0.00	10,000.00	-10,000.00
Pillar Ridge	1,635.00		
Replace Fire Hydrants	0.00	5,000.00	-5,000.00
Schoolhouse Pump Stn Bldg Rehab	0.00	25,000.00	-25,000.00
Schoolhouse Tank Proj Phase 1	1,930.00		
Vehicle Replacement Fund	0.00	30,000.00	-30,000.00
Water Conservation	1,750.00	6,000.00	-4,250.00
Water Lateral Services	0.00	30,000.00	-30,000.00
Water Main Replacements	2,206.51	150,000.00	-147,793.49
Well Rehabilitation	0.00	25,000.00	-25,000.00
Total Existing Customers	234,926.24	616,000.00	-381,073.76

*Draft* MWSD - Water  
**Profit & Loss Budget vs. Actual**  
 July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>New Customers</b>			
Alta Vista Water Tank (Partial)	2,797.63	225,000.00	-222,202.37
CIP Development	522.35		
Dev Add'l Supply Reliability	0.00	50,000.00	-50,000.00
Phase I PWP	63,844.56		
Pillar Ridge	1,635.00		
School Boost Pump Stn Upgrade	25,917.50		
Schoolhouse Tank Proj Phase 2	2,708.75	650,000.00	-647,291.25
Valve Installation Program	0.00	10,000.00	-10,000.00
<b>Total New Customers</b>	<b>97,425.79</b>	<b>935,000.00</b>	<b>-837,574.21</b>
<b>Total Capital Improv Program - Water</b>	<b>332,352.03</b>	<b>1,551,000.00</b>	<b>-1,218,647.97</b>
<b>Total Other Expense</b>	<b>682,216.15</b>	<b>1,610,083.00</b>	<b>-927,866.85</b>
<b>Net Other Income</b>	<b>-288,315.46</b>	<b>0.00</b>	<b>-288,315.46</b>
<b>Net Income</b>	<b>-16,885.73</b>	<b>296,775.00</b>	<b>-313,660.73</b>

2:09 PM  
04/16/13  
Accrual Basis

*Draft*  
**MWSD - Water  
Profit & Loss**  
July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Revenue - Operations</b>					
<b>Administrative Fees</b>					
<b>New Construction</b>					
Administrative Fee	0.00	0.00	0.00	0.00	1,000.00
<b>Total New Construction</b>	0.00	0.00	0.00	0.00	1,000.00
<b>Remodeling</b>					
Administrative Fee	0.00	1,850.00	0.00	0.00	308.00
inspection Fee	0.00	407.00	0.00	0.00	0.00
<b>Total Remodeling</b>	0.00	2,257.00	0.00	0.00	308.00
<b>Total Administrative Fees</b>	0.00	2,257.00	0.00	0.00	1,308.00
Ad Valorem for GO Bonds	44,723.51	0.00	0.00	0.00	13,434.99
Backflow Test	-218.00	1,728.00	1,156.00	480.00	1,536.00
General Property Tax Revenue	5,929.26	-2.00	0.00	170.62	19,949.22
Lease Income	1,125.00	6,417.00	1,125.00	3,771.00	6,417.00
Other Revenue	0.00	0.00	0.00	0.00	0.00
Water Sales - Resident	-156,765.87	155,581.33	145,540.57	145,613.47	121,447.40
Customer Refunds - P/Y Revenue	-3,945.00	0.00	0.00	0.00	0.00
<b>Total Revenue - Operations</b>	-109,151.10	165,981.33	147,821.57	150,035.09	164,092.61
<b>Total Income</b>	-109,151.10	165,981.33	147,821.57	150,035.09	164,092.61
<b>Gross Profit</b>	-109,151.10	165,981.33	147,821.57	150,035.09	164,092.61
<b>Expense</b>					
<b>Expenses - Operations</b>					
<b>Administrative</b>					
Memberships	0.00	175.50	303.00	0.00	4,576.00
Meter Reading	0.00	41.10	0.00	0.00	0.00
Office Supplies	53.52	0.00	780.94	910.40	152.70
Postage	-126.77	0.00	0.00	360.00	455.30
Printing & Publishing	-140.00	140.00	64.95	0.00	0.00
Travel & Meetings	-614.77	0.00	345.59	942.60	1,154.99
<b>Total Administrative</b>	-828.02	356.60	1,494.48	2,213.00	6,338.99
<b>Bank Fees</b>	2,241.13	1,011.59	1,000.29	385.00	486.41
<b>Board of Directors</b>					
Board Meetings	0.00	0.00	133.59	75.93	76.39
Director Fees	0.00	0.00	525.00	0.00	675.00
<b>Total Board of Directors</b>	0.00	0.00	658.59	75.93	751.39
Depreciation Expense	0.00	0.00	0.00	0.00	0.00
Education & Training	210.00	0.00	140.18	0.00	0.00
<b>Engineering Expenses</b>					
Engineer Meeting Expenses	1,619.85	777.50	670.00	1,005.00	1,256.25
Engineer, Water Quality & DPH	0.00	8,980.00	19,208.75	22,153.75	19,118.78
Engineering - General	0.00	389.96	28.60	0.00	0.00
Professional Services - Other	6,684.01	0.00	0.00	0.00	1,705.00
<b>Total Engineering Expenses</b>	8,303.86	10,147.46	19,907.35	23,158.75	22,080.03
<b>Facility Expenses</b>					
Landscaping	0.00	300.00	300.00	300.00	300.00
<b>Total Facility Expenses</b>	0.00	300.00	300.00	300.00	300.00

2:09 PM

04/16/13

Accrual Basis

*Draft*

**MWSD - Water  
Profit & Loss**  
July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>General Operations</b>					
Backflow Prevention	0.00	350.00	1,512.36	0.00	0.00
CDPH Fees	0.00	0.00	0.00	6,424.12	0.00
Communications Equipment	0.00	75.00	2,629.68	75.00	1,084.00
Fuel for Vehicles	0.00	0.00	1,289.92	793.47	789.18
Lab Supplies & Equipment	0.00	0.00	8.09	0.00	14.94
Misc. Operating Expenses	0.00	0.00	217.50	714.00	50.67
Other Operating Expenses	38.36	69.82	191.42	76.16	73.62
Power Operated Equipment	169.37	0.00	191.32	5,086.40	582.01
Telephone & Internet	259.53	263.06	274.76	177.57	272.37
Tools, Shop & Garage	-186.18	22.71	32.06	104.21	0.00
Transport Equipment - Trucks	0.00	0.00	20.00	0.00	0.00
Uniforms	95.36	519.41	915.76	0.00	759.35
General Operations - Other	822.36	0.00	0.00	0.00	0.00
<b>Total General Operations</b>	<b>1,198.80</b>	<b>1,300.00</b>	<b>7,282.87</b>	<b>13,450.93</b>	<b>3,626.14</b>
<b>Insurance</b>					
Property & Liability Insurance	1,425.34	0.00	0.00	0.00	0.00
<b>Total Insurance</b>	<b>1,425.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Labor &amp; Benefits</b>					
CalPERS 457 Deferred Plan	2,526.14	2,605.61	2,435.90	2,407.97	2,334.90
Employee Benefits	6,322.16	6,322.16	6,322.16	5,534.80	5,534.80
Disability Insurance	0.00	185.00	185.00	185.00	161.84
IEDA Representation	750.00	0.00	1,500.00	750.00	0.00
Payroll Processing Fees	20.30	18.85	18.85	18.85	17.40
Payroll Taxes	2,835.46	2,859.01	2,669.89	2,635.12	2,551.71
<b>Wages</b>					
Management	5,589.22	5,589.22	5,589.22	6,343.74	5,756.90
Staff	30,404.82	30,722.83	28,128.81	27,300.14	26,798.92
Staff Certification	1,050.00	1,050.00	1,175.00	800.00	800.00
<b>Total Wages</b>	<b>37,044.04</b>	<b>37,362.05</b>	<b>34,893.03</b>	<b>34,443.88</b>	<b>33,355.82</b>
Worker's Comp Insurance	5,105.58	3,041.49	5,105.58	5,105.58	5,077.80
<b>Total Labor &amp; Benefits</b>	<b>54,603.68</b>	<b>52,394.17</b>	<b>53,130.41</b>	<b>51,081.20</b>	<b>49,034.27</b>
<b>LAFCO Assessment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Legal &amp; Professional Fees</b>					
Accounting	0.00	8,400.00	3,150.00	8,085.00	20,317.50
Audit	0.00	0.00	0.00	0.00	0.00
Consulting	-9,206.76	6,280.25	6,259.60	6,575.00	6,622.12
<b>Legal Fees</b>					
Board	-1,619.85	749.25	450.00	533.25	870.75
General	0.00	0.00	0.00	0.00	0.00
Litigation	0.00	2,295.00	4,230.00	2,025.00	393.75
<b>Total Legal Fees</b>	<b>-1,619.85</b>	<b>3,044.25</b>	<b>4,680.00</b>	<b>2,558.25</b>	<b>1,264.50</b>
<b>Total Legal &amp; Professional Fees</b>	<b>-10,826.61</b>	<b>17,724.50</b>	<b>14,089.60</b>	<b>17,218.25</b>	<b>28,204.12</b>
<b>Pumping</b>					
Fuel & Electricity	-3,785.50	4,894.58	3,308.60	3,034.68	2,807.48
Pumping Equipment	-1,864.00	1,864.00	0.00	17,235.14	0.00
<b>Total Pumping</b>	<b>-5,649.50</b>	<b>6,758.58</b>	<b>3,308.60</b>	<b>20,269.82</b>	<b>2,807.48</b>

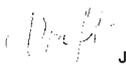
*Draft*  
**MWSD - Water  
 Profit & Loss**  
 July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>Transmission</b>					
Maintenance of Mains	-151.70	876.94	663.30	9,701.30	1,020.00
Maintenance of Meters	0.00	0.00	1,238.15	29.28	0.00
Maintenance of Services	1,187.20	760.00	24.47	0.00	0.00
Meters	0.00	421.96	0.00	817.50	0.00
Tanks & Reservoirs	0.00	0.00	82.50	229.38	223.69
Transmission - Other	0.00	59.43	0.00	4,017.57	0.00
<b>Total Transmission</b>	<b>1,035.50</b>	<b>2,118.33</b>	<b>2,008.42</b>	<b>14,795.03</b>	<b>1,243.69</b>
<b>Treatment</b>					
Chemicals & Filtering	0.00	1,945.45	1,481.45	1,333.51	2,600.09
Maintenance - Treatment - Other	-1,153.38	222.48	393.58	1,653.41	150.82
Treatment Analysis	-787.60	1,019.68	4,948.09	402.92	631.73
<b>Total Treatment</b>	<b>-1,940.98</b>	<b>3,187.61</b>	<b>6,823.12</b>	<b>3,389.84</b>	<b>3,382.64</b>
<b>Total Expenses - Operations</b>	<b>49,773.20</b>	<b>95,298.84</b>	<b>110,143.91</b>	<b>146,337.75</b>	<b>118,255.16</b>
<b>Total Expense</b>	<b>49,773.20</b>	<b>95,298.84</b>	<b>110,143.91</b>	<b>146,337.75</b>	<b>118,255.16</b>
<b>Net Ordinary Income</b>	<b>-158,924.30</b>	<b>70,682.49</b>	<b>37,677.66</b>	<b>3,697.34</b>	<b>45,837.45</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Capital Account Revenues</b>					
Domestic Water Connection Fees					
Connection Domestic (New Const)	0.00	322.00	322.00	0.00	0.00
<b>Total Domestic Water Connection Fees</b>	<b>0.00</b>	<b>322.00</b>	<b>322.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PPF</b>					
Connection Fees	18,656.10	0.00	13,801.00	0.00	0.00
<b>Total PPF</b>	<b>18,656.10</b>	<b>0.00</b>	<b>13,801.00</b>	<b>0.00</b>	<b>0.00</b>
State Revolving Fund Loan	0.00	0.00	0.00	0.00	0.00
<b>Total Capital Account Revenues</b>	<b>18,656.10</b>	<b>322.00</b>	<b>14,123.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>18,656.10</b>	<b>322.00</b>	<b>14,123.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Expense</b>					
<b>Capital Account Expenses</b>					
Domestic Connection Line	0.00	0.00	4,393.90	3,308.71	0.00
Engineering Review Costs	712.50	465.00	2,712.50	225.00	525.00
PPF Connection Expenses	0.00	5,050.00	0.00	2,650.00	0.00
<b>Total Capital Account Expenses</b>	<b>712.50</b>	<b>5,515.00</b>	<b>7,106.40</b>	<b>6,183.71</b>	<b>525.00</b>
Interest Expense - GO Bonds	0.00	109,445.00	0.00	0.00	0.00
PNC Equipment Lease Interest	-1,644.73	3,075.55	3,068.46	3,061.34	3,054.20
SRF Loan	0.00	0.00	0.00	0.00	0.00
<b>Capital Improv Program - Water</b>					
<b>Existing Customers</b>					
Alta Vista Water Tank (Partial)	7,960.00	6,016.25	6,375.00	15,242.57	32,345.00
Central Airport Water Treat Sys	0.00	55.00	0.00	880.00	4,640.00
CIP Development	243.75	0.00	0.00	0.00	0.00
Pillar Ridge	0.00	500.00	875.00	0.00	125.00
Schoolhouse Tank Proj Phase 1	-59,778.09	61,378.09	330.00	0.00	0.00
Water Conservation	150.00	50.00	200.00	150.00	450.00
Water Main Replacements	0.00	0.00	0.00	0.00	0.00
<b>Total Existing Customers</b>	<b>-51,424.34</b>	<b>67,999.34</b>	<b>7,780.00</b>	<b>16,272.57</b>	<b>37,560.00</b>

2:09 PM

04/16/13

Accrual Basis


**MWSD - Water**  
**Profit & Loss**  
 July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>New Customers</b>					
Alta Vista Water Tank (Partial)	0.00	2,797.63	0.00	0.00	0.00
CIP Development	272.35	0.00	250.00	0.00	0.00
Phase I PWP	1,128.75	2,735.00	2,556.25	5,650.00	16,960.80
Pillar Ridge	0.00	500.00	875.00	0.00	125.00
School Boost Pump Stn Upgrade	0.00	0.00	0.00	0.00	25,182.50
Schoolhouse Tank Proj Phase 2	1,333.75	0.00	1,375.00	0.00	0.00
<b>Total New Customers</b>	<b>2,734.85</b>	<b>6,032.63</b>	<b>5,056.25</b>	<b>5,650.00</b>	<b>42,268.30</b>
<b>Total Capital Improv Program - Water</b>	<b>-48,689.49</b>	<b>74,031.97</b>	<b>12,836.25</b>	<b>21,922.57</b>	<b>79,828.30</b>
<b>Total Other Expense</b>	<b>-49,621.72</b>	<b>192,067.52</b>	<b>23,011.11</b>	<b>31,167.62</b>	<b>83,407.50</b>
<b>Net Other Income</b>	<b>68,277.82</b>	<b>-191,745.52</b>	<b>-8,889.11</b>	<b>-31,167.62</b>	<b>-83,407.50</b>
<b>Net Income</b>	<b>-90,646.48</b>	<b>-121,063.03</b>	<b>28,789.55</b>	<b>-27,470.28</b>	<b>-37,570.05</b>

2:09 PM  
 04/16/13  
 Accrual Basis

**MWSD - Water  
 Profit & Loss**  
 July 2012 through March 2013

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Revenue - Operations</b>					
Administrative Fees					
New Construction					
Administrative Fee	0.00	0.00	0.00	0.00	1,000.00
<b>Total New Construction</b>	0.00	0.00	0.00	0.00	1,000.00
Remodeling					
Administrative Fee	0.00	0.00	0.00	0.00	2,158.00
Inspection Fee	0.00	0.00	0.00	0.00	407.00
<b>Total Remodeling</b>	0.00	0.00	0.00	0.00	2,565.00
<b>Total Administrative Fees</b>	0.00	0.00	0.00	0.00	3,565.00
Ad Valorem for GO Bonds	1,741,173.19	3,990.39	33,144.50	-1,141,106.17	695,360.41
Backflow Test	384.00	192.00	1,344.00	1,248.00	7,850.00
General Property Tax Revenue	184.24	893.90	135,790.27	47,409.44	210,324.95
Lease Income	1,125.00	3,771.00	-5,190.00	2,584.75	21,145.75
Other Revenue	0.00	547.97	0.00	0.00	547.97
Water Sales - Resident	139,633.14	110,200.35	116,492.04	108,829.33	886,571.76
Customer Refunds - P/Y Revenue	0.00	0.00	0.00	0.00	-3,945.00
<b>Total Revenue - Operations</b>	1,882,499.57	119,595.61	281,580.81	-981,034.65	1,821,420.84
<b>Total Income</b>	1,882,499.57	119,595.61	281,580.81	-981,034.65	1,821,420.84
<b>Gross Profit</b>	1,882,499.57	119,595.61	281,580.81	-981,034.65	1,821,420.84
<b>Expense</b>					
<b>Expenses - Operations</b>					
Administrative					
Memberships	11,056.00	620.00	75.00	315.00	17,120.50
Meter Reading	0.00	0.00	1,380.07	0.00	1,421.17
Office Supplies	229.91	1,389.16	167.74	693.39	4,377.76
Postage	1,310.14	90.69	360.00	435.19	2,884.55
Printing & Publishing	100.00	0.00	0.00	0.00	164.95
Travel & Meetings	62.44	6.91	287.50	1,641.00	3,826.26
<b>Total Administrative</b>	12,758.49	2,106.76	2,270.31	3,084.58	29,795.19
Bank Fees	445.06	455.79	564.02	576.39	7,165.68
Board of Directors					
Board Meetings	87.85	63.92	-218.84	64.20	283.04
Director Fees	0.00	375.00	487.50	375.00	2,437.50
<b>Total Board of Directors</b>	87.85	438.92	268.66	439.20	2,720.54
Depreciation Expense	0.00	0.00	0.00	571,248.00	571,248.00
Education & Training	720.00	735.00	-74.84	109.68	1,840.02
Engineering Expenses					
Engineer Meeting Expenses	837.50	0.00	0.00	1,005.00	7,171.10
Engineer, Water Quality & DPH	13,013.75	2,502.50	16,266.88	20,270.00	121,514.41
Engineering - General	0.00	39.89	22.41	2,302.75	2,783.61
Professional Services - Other	2,434.70	7,340.72	914.70	0.00	19,079.13
<b>Total Engineering Expenses</b>	16,285.95	9,883.11	17,203.99	23,577.75	150,548.25
Facility Expenses					
Landscaping	300.00	300.00	300.00	300.00	2,400.00
<b>Total Facility Expenses</b>	300.00	300.00	300.00	300.00	2,400.00

*Draft*

**MWSD - Water  
Profit & Loss**  
July 2012 through March 2013

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>General Operations</b>					
Backflow Prevention	0.00	0.00	257.45	0.00	2,119.81
CDPH Fees	180.00	0.00	0.00	0.00	6,604.12
Communications Equipment	1,561.00	3,748.67	2,549.61	2,538.95	14,261.91
Fuel for Vehicles	1,044.02	743.20	509.72	822.20	5,991.71
Lab Supplies & Equipment	0.00	0.00	0.00	0.00	23.03
Misc. Operating Expenses	0.00	0.00	90.36	0.00	1,072.53
Other Operating Expenses	225.91	3,132.13	0.00	0.00	3,807.42
Power Operated Equipment	7,373.66	1,964.11	11.61	3,155.77	18,554.25
Telephone & Internet	186.76	258.91	194.83	477.32	2,365.11
Tools, Shop & Garage	197.50	623.96	0.00	172.43	966.69
Transport Equipment - Trucks	91.73	0.00	0.00	0.00	111.73
Uniforms	449.88	457.88	619.91	525.64	4,343.19
General Operations - Other	0.00	0.00	0.00	82.25	904.61
<b>Total General Operations</b>	<b>11,310.46</b>	<b>10,948.86</b>	<b>4,233.49</b>	<b>7,774.56</b>	<b>61,126.11</b>
<b>Insurance</b>					
Property & Liability Insurance	0.00	0.00	0.00	0.00	1,425.34
<b>Total Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,425.34</b>
<b>Labor &amp; Benefits</b>					
CalPERS 457 Deferred Plan	2,495.43	2,346.12	2,183.87	2,204.13	21,540.07
Employee Benefits	5,534.80	5,534.80	16,442.78	5,877.64	63,426.10
Disability Insurance	170.41	174.25	174.25	175.78	1,411.53
IEDA Representation	750.00	750.00	750.00	0.00	5,250.00
Payroll Processing Fees	18.85	17.40	15.95	20.30	166.75
Payroll Taxes	2,731.41	716.48	2,481.64	2,566.72	22,047.44
<b>Wages</b>					
Management	8,214.03	5,924.58	5,924.58	5,924.58	54,856.07
Staff	26,690.61	26,791.24	25,557.72	26,494.49	248,889.58
Staff Certification	800.00	800.00	800.00	525.00	7,800.00
<b>Total Wages</b>	<b>35,704.64</b>	<b>33,515.82</b>	<b>32,282.30</b>	<b>32,944.07</b>	<b>311,545.65</b>
Worker's Comp Insurance	5,077.80	0.00	0.00	0.00	28,513.83
<b>Total Labor &amp; Benefits</b>	<b>52,483.34</b>	<b>43,054.87</b>	<b>54,330.79</b>	<b>43,788.64</b>	<b>453,901.37</b>
<b>LAFCO Assessment</b>	<b>1,544.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,544.00</b>
<b>Legal &amp; Professional Fees</b>					
Accounting	3,360.00	0.00	2,227.50	0.00	45,540.00
Audit	0.00	0.00	0.00	12,550.00	12,550.00
Consulting	10,029.48	6,485.40	5,529.48	1,335.00	39,909.57
<b>Legal Fees</b>					
Board	533.25	937.50	0.00	907.15	3,361.30
General	0.00	0.00	0.00	4,682.50	4,682.50
Litigation	0.00	0.00	2,525.00	3,089.00	14,557.75
<b>Total Legal Fees</b>	<b>533.25</b>	<b>937.50</b>	<b>2,525.00</b>	<b>8,678.65</b>	<b>22,601.55</b>
<b>Total Legal &amp; Professional Fees</b>	<b>13,922.73</b>	<b>7,422.90</b>	<b>10,281.98</b>	<b>22,563.65</b>	<b>120,601.12</b>
<b>Pumping</b>					
Fuel & Electricity	2,958.78	1,965.84	21,638.48	1,586.49	38,409.43
Pumping Equipment	482.76	8,779.00	0.00	0.00	26,496.90
<b>Total Pumping</b>	<b>3,441.54</b>	<b>10,744.84</b>	<b>21,638.48</b>	<b>1,586.49</b>	<b>64,906.33</b>

*Net*

MWSD - Water  
Profit & Loss  
July 2012 through March 2013

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>Transmission</b>					
Maintenance of Mains	2,781.51	4,266.32	6,665.48	273.00	26,096.65
Maintenance of Meters	0.00	0.00	0.00	600.64	1,868.07
Maintenance of Services	7,160.74	2,263.76	5.41	0.00	11,401.58
Meters	0.00	40.95	0.00	0.00	1,280.41
Tanks & Reservoirs	315.84	5,436.31	0.00	0.00	6,287.72
Transmission - Other	0.00	232.64	195.62	1,634.05	6,139.51
<b>Total Transmission</b>	<b>10,258.09</b>	<b>12,240.48</b>	<b>6,866.71</b>	<b>2,507.69</b>	<b>53,073.94</b>
<b>Treatment</b>					
Chemicals & Filtering	1,555.60	2,540.60	1,435.85	1,437.19	14,329.74
Maintenance - Treatment - Other	1,057.58	437.76	300.85	0.00	3,063.10
Treatment Analysis	380.00	295.00	625.00	2,787.56	10,302.38
<b>Total Treatment</b>	<b>2,993.18</b>	<b>3,273.36</b>	<b>2,361.70</b>	<b>4,224.75</b>	<b>27,695.22</b>
<b>Total Expenses - Operations</b>	<b>126,550.69</b>	<b>101,604.89</b>	<b>120,245.29</b>	<b>681,781.38</b>	<b>1,549,991.11</b>
<b>Total Expense</b>	<b>126,550.69</b>	<b>101,604.89</b>	<b>120,245.29</b>	<b>681,781.38</b>	<b>1,549,991.11</b>
<b>Net Ordinary Income</b>	<b>1,755,948.88</b>	<b>17,990.72</b>	<b>161,335.52</b>	<b>-1,662,816.03</b>	<b>271,429.73</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Capital Account Revenues</b>					
Domestic Water Connection Fees					
Connection Domestic (New Const)	0.00	799.59	0.00	0.00	1,443.59
<b>Total Domestic Water Connection Fees</b>	<b>0.00</b>	<b>799.59</b>	<b>0.00</b>	<b>0.00</b>	<b>1,443.59</b>
<b>PPF</b>					
Connection Fees	0.00	0.00	0.00	0.00	32,457.10
<b>Total PPF</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,457.10</b>
State Revolving Fund Loan	0.00	0.00	360,000.00	0.00	360,000.00
<b>Total Capital Account Revenues</b>	<b>0.00</b>	<b>799.59</b>	<b>360,000.00</b>	<b>0.00</b>	<b>393,900.69</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>799.59</b>	<b>360,000.00</b>	<b>0.00</b>	<b>393,900.69</b>
<b>Other Expense</b>					
<b>Capital Account Expenses</b>					
Domestic Connection Line	3,914.00	0.00	0.00	0.00	11,616.61
Engineering Review Costs	37.50	0.00	37.50	0.00	4,715.00
PPF Connection Expenses	0.00	0.00	6,395.00	0.00	14,095.00
<b>Total Capital Account Expenses</b>	<b>3,951.50</b>	<b>0.00</b>	<b>6,432.50</b>	<b>0.00</b>	<b>30,426.61</b>
Interest Expense - GO Bonds	0.00	186,075.85	0.00	0.00	295,520.85
PNC Equipment Lease Interest	3,047.03	3,039.93	2,735.46	2,987.02	22,424.16
SRF Loan	0.00	0.00	0.00	1,492.50	1,492.50
<b>Capital Improv Program - Water</b>					
Existing Customers					
Alta Vista Water Tank (Partial)	16,985.00	40,163.38	31,516.25	23,080.01	179,683.46
Central Airport Water Treat Sys	9,727.50	15,740.00	12,245.63	4,189.39	47,477.52
CIP Development	0.00	0.00	0.00	0.00	243.75
Pillar Ridge	0.00	0.00	135.00	0.00	1,635.00
Schoolhouse Tank Proj Phase 1	0.00	0.00	0.00	0.00	1,930.00
Water Conservation	150.00	300.00	300.00	0.00	1,750.00
Water Main Replacements	0.00	0.00	0.00	2,206.51	2,206.51
<b>Total Existing Customers</b>	<b>26,862.50</b>	<b>56,203.38</b>	<b>44,196.88</b>	<b>29,475.91</b>	<b>234,926.24</b>

2:09 PM  
 04/16/13  
 Accrual Basis

*Walt*

**MWSD - Water  
 Profit & Loss**  
 July 2012 through March 2013

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>New Customers</b>					
Alta Vista Water Tank (Partial)	0.00	0.00	0.00	0.00	2,797.63
CIP Development	0.00	0.00	0.00	0.00	522.35
Phase I PWP	7,391.25	3,420.00	12,031.26	11,971.25	63,844.56
Pillar Ridge	0.00	0.00	135.00	0.00	1,635.00
School Boost Pump Stn Upgrade	735.00	0.00	0.00	0.00	25,917.50
Schoolhouse Tank Proj Phase 2	0.00	0.00	0.00	0.00	2,708.75
<b>Total New Customers</b>	<b>8,126.25</b>	<b>3,420.00</b>	<b>12,166.26</b>	<b>11,971.25</b>	<b>97,425.79</b>
<b>Total Capital Improv Program - Water</b>	<b>34,988.75</b>	<b>59,623.38</b>	<b>56,363.14</b>	<b>41,447.16</b>	<b>332,352.03</b>
<b>Total Other Expense</b>	<b>41,987.28</b>	<b>248,739.06</b>	<b>65,531.10</b>	<b>45,926.68</b>	<b>682,216.15</b>
<b>Net Other Income</b>	<b>-41,987.28</b>	<b>-247,939.47</b>	<b>294,468.90</b>	<b>-45,926.68</b>	<b>-288,315.46</b>
<b>Net Income</b>	<b>1,713,961.60</b>	<b>-229,948.75</b>	<b>455,804.42</b>	<b>-1,708,742.71</b>	<b>-16,885.73</b>

*Draft*

**MWSD - Sewer  
 Balance Sheet  
 As of June 30, 2012**

Jun 30, 12

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Wells Fargo Checking	1,301,773.44
LAIF Investment Fund	2,735,082.42
Petty Cash	90.00
Total Checking/Savings	4,036,945.86
Accounts Receivable	
Accounts Receivable	74,547.44
Total Accounts Receivable	74,547.44
<b>Total Current Assets</b>	<b>4,111,493.30</b>
Fixed Assets	
General Plant	
Land	856,839.45
Land	5,000.00
Other Capital Improv.	
Sewer-Original Cost	685,599.18
Other Cap. Improv.	1,791,895.45
Total Other Capital Improv.	2,477,494.63
Seal Cove Collection System	
Sewage Collection Facility	
Collection Facility - Org. Cost	1,349,064.00
Collection Facility - Other	3,991,243.33
Total Sewage Collection Facility	5,340,307.33
Treatment Facility	244,539.84
Accumulated Depreciation	-5,530,009.00
<b>Total Fixed Assets</b>	<b>4,389,677.25</b>
Other Assets	
Due from Water Fund	1,326,593.94
Employee Loan	146,700.00
Joint Power Authority	
SAM - Orig Collection Facility	981,592.00
SAM - Expansion	1,705,955.08
Total Joint Power Authority	2,687,547.08
<b>Total Other Assets</b>	<b>4,160,841.02</b>
<b>TOTAL ASSETS</b>	<b>12,662,011.57</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	22,607.66
Total Accounts Payable	22,607.66
Other Current Liabilities	
I-Bank Loan - Current	24,252.74
Acc'ts Payable Sewer	83,074.12
Total Other Current Liabilities	107,326.86
<b>Total Current Liabilities</b>	<b>129,934.52</b>
Long Term Liabilities	
Accrued Vacations	10,639.68
I-Bank Loan	917,211.59
Total Long Term Liabilities	927,851.27
<b>Total Liabilities</b>	<b>1,057,785.79</b>

*Draft*

**MWSD - Sewer  
Balance Sheet  
As of June 30, 2012**

	Jun 30, 12
Equity	
Capital Assets Net	3,432,491.00
Fund Balance - Unrestricted	7,630,685.00
Net Income	541,049.78
Total Equity	11,604,225.78
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,662,011.57</u></b>

*Draft*

**MWSD - Sewer  
 Balance Sheet  
 As of March 31, 2013**

Mar 31, 13

<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Wells Fargo Checking	370,629.39
LAIF Investment Fund	3,053,122.11
Total Checking/Savings	3,423,751.50
Accounts Receivable	
Accounts Receivable	77,430.44
Total Accounts Receivable	77,430.44
Total Current Assets	3,501,181.94
Fixed Assets	
General Plant	856,839.45
Land	5,000.00
Other Capital Improv.	
Sewer-Original Cost	685,599.18
Other Cap. Improv.	1,791,895.45
Total Other Capital Improv.	2,477,494.63
Seal Cove Collection System	995,505.00
Sewage Collection Facility	
Collection Facility - Org. Cost	1,349,064.00
Collection Facility - Other	3,991,243.33
Total Sewage Collection Facility	5,340,307.33
Treatment Facility	244,539.84
Accumulated Depreciation	-5,839,529.00
Total Fixed Assets	4,080,157.25
Other Assets	
Due from Water Fund	2,675,642.05
Employee Loan	137,492.18
Joint Power Authority	
SAM - Orig Collection Facility	981,592.00
SAM - Expansion	1,705,955.08
Total Joint Power Authority	2,687,547.08
Total Other Assets	5,500,681.31
<b>TOTAL ASSETS</b>	<b>13,082,020.50</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	22,607.66
Total Accounts Payable	22,607.66
Other Current Liabilities	
PNC Equipment Loan - S/T	5,456.90
Payroll Liabilities	
Employee Benefits Payable	4,256.64
Payroll Taxes Payable	677.59
Total Payroll Liabilities	4,934.23
Total Other Current Liabilities	10,391.13
Total Current Liabilities	32,998.79
Long Term Liabilities	
Accrued Vacations	10,639.68
I-Bank Loan	917,211.59
PNC Equipment Loan - L/T	804,655.13
Total Long Term Liabilities	1,732,506.40
Total Liabilities	1,765,505.19

*Draft*

**MWSD - Sewer  
Balance Sheet  
As of March 31, 2013**

	Mar 31, 13
Equity	
Capital Assets Net	3,448,211.00
Fund Balance - Unrestricted	8,156,014.78
Net Income	-287,710.47
Total Equity	11,316,515.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>13,082,020.50</u></b>

*Draft*

**MWSD - Sewer  
 Profit & Loss**  
 July 2011 through June 2012

Jul '11 - Jun 12

Ordinary Income/Expense		
Income		
Revenue - Operations		
Administrative Fees		
New Construction		
Administrative Fee	1,293.00	
Inspection Fee	2,442.00	
New Construction - Other	431.00	
Total New Construction		4,166.00
Remodeling		
Remodel Fees	25,368.00	
Total Remodeling		25,368.00
Total Administrative Fees		29,534.00
PFP		2,442.00
Deposit (Engineering Review)		9,460.00
Total Revenue - Operations		41,436.00
4300.00 Gen Prop Tax Revenue		266,438.05
4380.00 Sewer Service Charges		1,795,907.25
4900.00 S Uncategorized Income		159,408.03
4950.00 Other Revenue		2.76
8114.00 Remodeling App. Fees		334.00
8350.00 Fees - Waste Collection		5,922.87
Total Income		2,269,448.96
Expense		
Expenses - Operations		
Labor & Benefits		
CalPERS 457 Deferred Plan	8,128.59	
Employee Benefits	21,420.63	
Wages		
Management	69,570.64	
Staff	46,553.24	
Total Wages		116,123.88
Total Labor & Benefits		145,673.10
Total Expenses - Operations		145,673.10
G & A		
6001.00 S Alarm Svc.- Sewer		4,022.40
6007.00 S Claims Expense-Sewer		17,431.90
6010.00 S BOD Meeting Exp-Sewer		2,222.38
6015.00 S Director Fees-Sewer		3,150.00
6017.00 S EDS Contract-Sewer		5,034.86
6020.00 S Education Exp-Sewer		69.82
6022.00 Fidelity Bond - Sewer		875.00
6035.00 S LAFCO Assm't - Sewer		1,216.00
6040.00 S Landscaping-Sewer		3,240.00
6050.00 S Office Exp-Sewer		14,938.01
6055.00 S Postage Exp.-Sewer		2,651.90
6060.00 S Printing Exp-Sewer		4,204.87
6062.00 Property Insurance		1,172.05
6065.00 S Reference Materials		74.00
6070.00 Travel & Meetings-Sewer		3,358.36
6080.00 Utilities-Sewer		36,037.76
Total G & A		99,699.31
Payroll Expense		
6400.00 S Payroll Exp-General		0.00
6435.00 Disability Ins.- Sewer		1,270.45
6440.00 Worker's Comp Ins-Sewer		2,083.79
6460.00 S Payroll Taxes-Sewer		1,890.41
Payroll Expense - Other		0.00
Total Payroll Expense		5,244.65

*Draft*

**MWSD - Sewer  
 Profit & Loss**  
 July 2011 through June 2012

Jul '11 - Jun 12

Contract Services - Sewer	
6605.00 S Accounting - Sewer	82,947.15
6610.00 S Audit Expense-Sewer	14,470.00
6630.00 S Engineering-Sewer	25,886.50
6635.00 S Legal-BOD Meeting	9,544.50
6640.00 S Legal Consulting	17,442.00
6650.00 S Mgmt Consulting	4,130.00
6680.00 S SAM Assessment	566,005.00
6682.00 S SAM Collection Ass'mt	292,303.00
6686.00 S SAM Repairs & Maint.	80,625.99
8155.00 S SAM Prior Yr Adjust	-28,381.00
Total Contract Services - Sewer	1,064,973.14
Depreciation	
6701.00 Depreciation Exp-Sewer	412,694.00
Total Depreciation	412,694.00
Constr in Progress	
7100.00 S Capital Replacement	1,336.50
Total Constr in Progress	1,336.50
Total Expense	1,729,620.70
Net Ordinary Income	539,828.26
Other Income/Expense	
Other Income	
Capital Account Revenues	
Fees	
Connection (New Construction)	53,896.00
Total Fees	53,896.00
Interest Income - LAIF	2,853.12
Total Capital Account Revenues	56,749.12
Capital Accounts	
8001.00 S Property Tax-Sewer	548.91
8032.00 S LAIF Investment Inc.	13,069.15
8100.00 S Connection Fees	
8142.00 Connection Fees-Sewer	-156.00
8112.00 Connect Fees-Remodels	527.00
Total 8100.00 S Connection Fees	371.00
Total Capital Accounts	13,989.06
Total Other Income	70,738.18
Other Expense	
Capital Expense - Sewer	
8651.00 S I-Bank Loan Int. Exp.	31,968.59
8655.00 PNC Equip/Chevron Int.	37,548.07
7055.00 S Capital Projects(CIP)	0.00
Total Capital Expense - Sewer	69,516.66
Total Other Expense	69,516.66
Net Other Income	1,221.52
Net Income	<u>541,049.78</u>

*Draft*

**MWSD - Sewer  
 Profit & Loss**  
 July 2012 through March 2013

	Jul '12 - Mar 13
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Revenue - Operations</b>	
<b>Administrative Fees</b>	
New Construction	
Inspection Fee	415.00
<b>Total New Construction</b>	415.00
<b>Remodeling</b>	
Administrative Fee	440.00
Remodel Fees	5,522.00
<b>Total Remodeling</b>	5,962.00
<b>Other Admin Fees</b>	
Waste Collection	9,016.50
<b>Total Other Admin Fees</b>	9,016.50
<b>Total Administrative Fees</b>	15,393.50
<b>PFP</b>	415.00
General Property Tax Revenue	209,895.07
Interest Income - Employee	4,966.68
Lease Income	21,145.75
Sewer Service Charges	1,109,502.22
<b>Total Revenue - Operations</b>	1,361,318.22
<b>Total Income</b>	1,361,318.22
<b>Expense</b>	
<b>Expenses - Operations</b>	
<b>Administrative</b>	
Miscellaneous	100.00
Office Supplies	5,865.30
Postage	2,211.31
Printing & Publishing	1,919.59
Telephone & Internet	8,400.37
Travel & Meetings	3,656.40
Administrative - Other	-750.00
<b>Total Administrative</b>	21,402.97
Bank Fees	2,824.39
<b>Board of Directors</b>	
Board Meetings	218.84
Director Fees	2,062.50
<b>Total Board of Directors</b>	2,281.34
Depreciation Expense	309,520.00
Education & Training	218.59
<b>Engineering Expenses</b>	
Engineering - General	20,268.31
<b>Total Engineering Expenses</b>	20,268.31
<b>Facility Expenses</b>	
Alarm Services	9,038.16
Landscaping	1,520.00
<b>Total Facility Expenses</b>	10,558.16
<b>Insurance</b>	
Property & Liability Insurance	1,425.37
<b>Total Insurance</b>	1,425.37
<b>Labor &amp; Benefits</b>	
CalPERS 457 Deferred Plan	8,310.31
Disability Insurance	596.97
Employee Benefits	26,018.10
Payroll Processing Fees	126.50
Payroll Taxes	8,032.58

*Draft*

**MWSD - Sewer  
 Profit & Loss**  
 July 2012 through March 2013

	Jul '12 - Mar 13
Wages	
Management	79,591.57
Staff	39,202.45
<b>Total Wages</b>	<b>118,794.02</b>
Worker's Comp Insurance	1,249.08
<b>Total Labor &amp; Benefits</b>	<b>163,127.56</b>
LAFCO Assessment	1,107.00
Legal & Professional Fees	
Accounting	47,850.00
Audit	12,550.00
Consulting	16,720.81
Legal Fees	
Board	4,983.50
General	625.00
<b>Total Legal Fees</b>	<b>5,608.50</b>
<b>Total Legal &amp; Professional Fees</b>	<b>82,729.31</b>
Pumping	
Fuel & Electricity	17,503.66
<b>Total Pumping</b>	<b>17,503.66</b>
Repairs & Maintenance	6,689.86
SAM Assessment	
SAM Collections	211,005.00
SAM Operations	491,832.00
SAM Prior Year Adjustment	-39,958.00
SAM Repairs & Maintenance	40,279.09
<b>Total SAM Assessment</b>	<b>703,158.09</b>
<b>Total Expenses - Operations</b>	<b>1,342,814.61</b>
Payroll Expense	0.00
<b>Total Expense</b>	<b>1,342,814.61</b>
<b>Net Ordinary Income</b>	<b>18,503.61</b>
Other Income/Expense	
Other Income	
Capital Account Revenues	
Fees	
Connection (New Construction)	22,215.00
Connection (Remodeling)	9,685.00
<b>Total Fees</b>	<b>31,900.00</b>
Interest Income - LAIF	5,706.59
<b>Total Capital Account Revenues</b>	<b>37,606.59</b>
<b>Total Other Income</b>	<b>37,606.59</b>
Other Expense	
Capital Improv Program - Sewer	
MWSD Capital Projects	
Cabrillo Hwy Trunk & Express	50,340.40
CIP Planning	3,609.00
Replace Med High Priority Mains	43,316.84
Vallemar Generator	195,785.45
<b>Total MWSD Capital Projects</b>	<b>293,051.69</b>
<b>Total Capital Improv Program - Sewer</b>	<b>293,051.69</b>

*Draft*

**MWSD - Sewer  
Profit & Loss**  
July 2012 through March 2013

	Jul '12 - Mar 13
Capital Account Expenses	
I-Bank Loan	28,344.82
PNC Equipment Lease Interest	22,424.16
Total Capital Account Expenses	50,768.98
Total Other Expense	343,820.67
Net Other Income	-306,214.08
Net Income	<u>-287,710.47</u>

Draft

**MWSD - Sewer**  
**Profit & Loss Budget vs. Actual**  
 July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Revenue - Operations</b>			
<b>Administrative Fees</b>			
<b>New Construction</b>			
Inspection Fee	415.00		
New Construction - Other	0.00	12,000.00	-12,000.00
<b>Total New Construction</b>	415.00	12,000.00	-11,585.00
<b>Remodeling</b>			
Administrative Fee	440.00		
Remodel Fees	5,522.00		
Remodeling - Other	0.00	4,000.00	-4,000.00
<b>Total Remodeling</b>	5,962.00	4,000.00	1,962.00
<b>Other Admin Fees</b>			
Waste Collection	9,016.50	11,000.00	-1,983.50
<b>Total Other Admin Fees</b>	9,016.50	11,000.00	-1,983.50
<b>Total Administrative Fees</b>	15,393.50	27,000.00	-11,606.50
<b>PFP</b>	415.00		
<b>General Property Tax Revenue</b>	209,895.07	250,000.00	-40,104.93
<b>Interest Income - Employee</b>	4,966.68	1,500.00	3,466.68
<b>Lease Income</b>	21,145.75	29,000.00	-7,854.25
<b>Sewer Service Charges</b>	1,109,502.22	1,932,000.00	-822,497.78
<b>Total Revenue - Operations</b>	1,361,318.22	2,239,500.00	-878,181.78
<b>Total Income</b>	1,361,318.22	2,239,500.00	-878,181.78
<b>Expense</b>			
<b>Expenses - Operations</b>			
<b>Adminstrative</b>			
Data Services	0.00	5,500.00	-5,500.00
Memberships	0.00	2,500.00	-2,500.00
Miscellaneous	100.00		
Office Supplies	5,865.30	10,000.00	-4,134.70
Postage	2,211.31	4,000.00	-1,788.69
Printing & Publishing	1,919.59	6,000.00	-4,080.41
Reference Materials	0.00	100.00	-100.00
San Mateo Co. Tax Roll Charges	0.00	3,000.00	-3,000.00
Telephone & Internet	8,400.37		
Travel & Meetings	3,656.40	3,000.00	656.40
Adminstrative - Other	-750.00		
<b>Total Adminstrative</b>	21,402.97	34,100.00	-12,697.03
<b>Bank Fees</b>	2,824.39	3,000.00	-175.61

Draft

**MWSD - Sewer**  
**Profit & Loss Budget vs. Actual**  
 July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>Board of Directors</b>			
Board Meetings	218.84	3,000.00	-2,781.16
Director Fees	2,062.50	3,600.00	-1,537.50
<b>Total Board of Directors</b>	2,281.34	6,600.00	-4,318.66
Depreciation Expense	309,520.00		
Education & Training	218.59	1,000.00	-781.41
<b>Engineering Expenses</b>			
Engineering - General	20,268.31	22,000.00	-1,731.69
<b>Total Engineering Expenses</b>	20,268.31	22,000.00	-1,731.69
<b>Facility Expenses</b>			
Alarm Services	9,038.16	2,500.00	6,538.16
Landscaping	1,520.00	3,000.00	-1,480.00
Repairs & Maintenance - Office	0.00	2,000.00	-2,000.00
<b>Total Facility Expenses</b>	10,558.16	7,500.00	3,058.16
Information Systems	0.00	3,000.00	-3,000.00
<b>Insurance</b>			
Claims	0.00	10,000.00	-10,000.00
Fidelity Bond	0.00	900.00	-900.00
Property & Liability Insurance	1,425.37	1,200.00	225.37
<b>Total Insurance</b>	1,425.37	12,100.00	-10,674.63
<b>Labor &amp; Benefits</b>			
CalPERS 457 Deferred Plan	8,310.31	8,100.00	210.31
Disability Insurance	596.97	700.00	-103.03
Employee Benefits	26,018.10	23,600.00	2,418.10
Payroll Processing Fees	126.50		
Payroll Taxes	8,032.58	8,500.00	-467.42
<b>Wages</b>			
Management	79,591.57	68,500.00	11,091.57
Staff	39,202.45	46,600.00	-7,397.55
<b>Total Wages</b>	118,794.02	115,100.00	3,694.02
Worker's Comp Insurance	1,249.08	2,400.00	-1,150.92
<b>Total Labor &amp; Benefits</b>	163,127.56	158,400.00	4,727.56
LAFCO Assessment	1,107.00	1,500.00	-393.00
<b>Legal &amp; Professional Fees</b>			
Accounting	47,850.00	60,000.00	-12,150.00
Audit	12,550.00	18,000.00	-5,450.00
Consulting	16,720.81	12,000.00	4,720.81
Legal Fees			
Board	4,983.50	15,300.00	-10,316.50
General	625.00	20,000.00	-19,375.00
<b>Total Legal Fees</b>	5,608.50	35,300.00	-29,691.50
<b>Total Legal &amp; Professional Fees</b>	82,729.31	125,300.00	-42,570.69

*Draft*

**MWSD - Sewer**  
**Profit & Loss Budget vs. Actual**  
 July 2012 through March 2013

	Jul '12 - Mar 13	Budget	\$ Over Budget
<b>Pumping</b>			
Fuel & Electricity	17,503.66	38,000.00	-20,496.34
<b>Total Pumping</b>	17,503.66	38,000.00	-20,496.34
<b>Repairs &amp; Maintenance</b>	6,689.86		
<b>SAM Assessment</b>			
SAM Collections	211,005.00	281,337.00	-70,332.00
SAM Operations	491,832.00	642,036.00	-150,204.00
SAM Prior Year Adjustment	-39,958.00	-10,000.00	-29,958.00
SAM Repairs & Maintenance	40,279.09	80,000.00	-39,720.91
<b>Total SAM Assessment</b>	703,158.09	993,373.00	-290,214.91
<b>Transmission</b>			
Maintenance of Mains	0.00	40,000.00	-40,000.00
<b>Total Transmission</b>	0.00	40,000.00	-40,000.00
<b>Total Expenses - Operations</b>	1,342,814.61	1,445,873.00	-103,058.39
<b>Payroll Expense</b>	0.00		
<b>Total Expense</b>	1,342,814.61	1,445,873.00	-103,058.39
<b>Net Ordinary Income</b>	18,503.61	793,627.00	-775,123.39
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Capital Account Revenues</b>			
<b>Fees</b>			
Connection (New Construction)	22,215.00	80,000.00	-57,785.00
Connection (Remodeling)	9,685.00	20,000.00	-10,315.00
<b>Total Fees</b>	31,900.00	100,000.00	-68,100.00
Interest Income - LAIF	5,706.59	10,000.00	-4,293.41
Reserves	0.00	286,314.00	-286,314.00
Transfer from Operations	0.00	793,627.00	-793,627.00
<b>Total Capital Account Revenues</b>	37,606.59	1,189,941.00	-1,152,334.41
<b>Total Other Income</b>	37,606.59	1,189,941.00	-1,152,334.41
<b>Other Expense</b>			
<b>Capital Improv Program - Sewer</b>			
<b>MWSD Capital Projects</b>			
Cabrillo Hwy Trunk & Express	50,340.40	426,000.00	-375,659.60
CIP Planning	3,609.00		
Inflow & Infiltration Test/Tele	0.00	25,000.00	-25,000.00
Mech Sys Repairs & Replacements	0.00	81,000.00	-81,000.00
Replace Distillery Pump Station	0.00	20,000.00	-20,000.00
Replace Med High Priority Mains	43,316.84	436,000.00	-392,683.16
Replace Pump Station Pumps	0.00	20,000.00	-20,000.00
Seal Cove Area Rep & Maint Proj	0.00	20,000.00	-20,000.00

*Draft*

**MWSD - Sewer  
Profit & Loss Budget vs. Actual  
July 2012 through March 2013**

	Jul '12 - Mar 13	Budget	\$ Over Budget
Spot Repairs Program	0.00	60,000.00	-60,000.00
Vallemar Generator	195,785.45		
<b>Total MWSD Capital Projects</b>	<b>293,051.69</b>	<b>1,088,000.00</b>	<b>-794,948.31</b>
<b>Total Capital Improv Program - Sewer</b>	<b>293,051.69</b>	<b>1,088,000.00</b>	<b>-794,948.31</b>
<b>Capital Account Expenses</b>			
Capital Assessment - SAM	0.00	10,000.00	-10,000.00
Citigroup Loan	0.00	36,518.00	-36,518.00
I-Bank Loan	28,344.82	55,423.00	-27,078.18
PNC Equipment Lease Interest	22,424.16		
<b>Total Capital Account Expenses</b>	<b>50,768.98</b>	<b>101,941.00</b>	<b>-51,172.02</b>
<b>Total Other Expense</b>	<b>343,820.67</b>	<b>1,189,941.00</b>	<b>-846,120.33</b>
<b>Net Other Income</b>	<b>-306,214.08</b>	<b>0.00</b>	<b>-306,214.08</b>
<b>Net Income</b>	<b>-287,710.47</b>	<b>793,627.00</b>	<b>-1,081,337.47</b>

2:22 PM

04/16/13

Accrual Basis

MWSD - Sewer  
**Profit & Loss**  
 July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Revenue - Operations					
Administrative Fees					
New Construction					
Inspection Fee	0.00	0.00	0.00	0.00	0.00
Total New Construction	0.00	0.00	0.00	0.00	0.00
Remodeling					
Administrative Fee	0.00	0.00	0.00	0.00	0.00
Remodel Fees	302.00	0.00	0.00	308.00	0.00
Total Remodeling	302.00	0.00	0.00	308.00	0.00
Other Admin Fees					
Waste Collection	491.89	1,923.60	597.45	1,231.53	575.18
Total Other Admin Fees	491.89	1,923.60	597.45	1,231.53	575.18
<b>Total Administrative Fees</b>	793.89	1,923.60	597.45	1,539.53	575.18
PPF	0.00	0.00	0.00	0.00	0.00
General Property Tax Revenue	72,139.10	0.00	0.00	169.62	19,822.05
Interest Income - Employee	237.76	237.76	618.33	-523.35	-526.28
Lease Income	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00
Sewer Service Charges	0.00	0.00	0.00	0.00	-1,488.62
<b>Total Revenue - Operations</b>	74,295.75	3,286.36	2,340.78	2,310.80	19,505.33
<b>Total Income</b>	74,295.75	3,286.36	2,340.78	2,310.80	19,505.33
<b>Expense</b>					
Expenses - Operations					
Administrative					
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Office Supplies	-420.00	309.76	1,121.47	1,473.59	227.80
Postage	0.00	100.00	270.88	631.60	0.00
Printing & Publishing	0.00	443.21	0.00	0.00	481.46
Telephone & Internet	0.00	804.75	1,156.31	1,047.39	965.62
Travel & Meetings	0.00	447.21	412.85	446.86	593.90
Administrative - Other	-750.00	0.00	0.00	0.00	0.00
<b>Total Administrative</b>	-1,170.00	2,104.93	2,961.51	3,599.44	2,268.78
Bank Fees	2,824.39	0.00	0.00	0.00	0.00
Board of Directors					
Board Meetings	0.00	0.00	0.00	0.00	0.00
Director Fees	0.00	300.00	0.00	375.00	0.00
<b>Total Board of Directors</b>	0.00	300.00	0.00	375.00	0.00
Depreciation Expense	0.00	0.00	0.00	0.00	0.00
Education & Training	0.00	0.00	0.00	0.00	0.00
Engineering Expenses					
Engineering - General	0.00	936.00	4,684.00	1,211.00	780.00
<b>Total Engineering Expenses</b>	0.00	936.00	4,684.00	1,211.00	780.00
Facility Expenses					
Alarm Services	0.00	498.90	4,855.05	260.00	758.26
Landscaping	0.00	190.00	190.00	190.00	190.00
<b>Total Facility Expenses</b>	0.00	688.90	5,045.05	450.00	948.26

2:22 PM  
 04/16/13  
 Accrual Basis

*Dr. J.*  
**MWSD - Sewer  
 Profit & Loss**  
 July 2012 through March 2013

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
<b>Insurance</b>					
Property & Liability Insurance	1,425.37	0.00	0.00	0.00	0.00
<b>Total Insurance</b>	1,425.37	0.00	0.00	0.00	0.00
<b>Labor &amp; Benefits</b>					
CalPERS 457 Deferred Plan	666.46	678.97	641.44	1,054.35	986.64
Disability Insurance	0.00	56.66	56.66	56.66	83.09
Employee Benefits	2,056.30	2,056.30	2,056.30	2,949.42	2,949.42
Payroll Processing Fees	11.80	11.80	11.80	14.70	14.70
Payroll Taxes	728.37	742.02	701.02	1,152.26	1,078.24
<b>Wages</b>					
Management	5,589.22	5,589.22	5,589.22	10,651.34	10,064.50
Staff	3,931.84	4,110.56	3,574.40	4,410.72	4,030.40
<b>Total Wages</b>	9,521.06	9,699.78	9,163.62	15,062.06	14,094.90
Worker's Comp Insurance	198.92	198.92	198.92	198.92	226.70
<b>Total Labor &amp; Benefits</b>	13,182.91	13,444.45	12,829.76	20,489.37	19,433.69
LAFCO Assessment	0.00	0.00	0.00	0.00	0.00
<b>Legal &amp; Professional Fees</b>					
Accounting	0.00	8,400.00	5,880.00	8,085.00	20,317.50
Audit	0.00	0.00	0.00	0.00	0.00
Consulting	0.00	281.25	1,792.50	2,062.50	4,916.67
<b>Legal Fees</b>					
Board	0.00	747.00	450.00	535.50	873.00
General	0.00	0.00	0.00	0.00	0.00
<b>Total Legal Fees</b>	0.00	747.00	450.00	535.50	873.00
<b>Total Legal &amp; Professional Fees</b>	0.00	9,428.25	8,122.50	10,683.00	26,107.37
<b>Pumping</b>					
Fuel & Electricity	-2,807.51	2,643.08	3,252.41	2,959.44	2,478.03
<b>Total Pumping</b>	-2,807.51	2,643.08	3,252.41	2,959.44	2,478.03
Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
<b>SAM Assessment</b>					
SAM Collections	23,445.00	23,445.00	23,445.00	23,445.00	23,445.00
SAM Operations	54,648.00	54,648.00	54,648.00	54,648.00	54,648.00
SAM Prior Year Adjustment	0.00	0.00	0.00	0.00	0.00
SAM Repairs & Maintenance	0.00	0.00	0.00	0.00	9,638.80
<b>Total SAM Assessment</b>	78,093.00	78,093.00	78,093.00	78,093.00	87,731.80
<b>Total Expenses - Operations</b>	91,548.16	107,638.61	114,988.23	117,859.25	139,747.93
Payroll Expense	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	91,548.16	107,638.61	114,988.23	117,859.25	139,747.93
<b>Net Ordinary Income</b>	-17,252.41	-104,352.25	-112,647.45	-115,548.45	-120,242.60
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Capital Account Revenues</b>					
<b>Fees</b>					
Connection (New Construction)	0.00	24,633.00	0.00	-858.00	0.00
Connection (Remodeling)	0.00	8,855.00	0.00	0.00	0.00
<b>Total Fees</b>	0.00	33,488.00	0.00	-858.00	0.00

2:22 PM

04/16/13

Accrual Basis

*Draft*

**MWSD - Sewer  
Profit & Loss  
July 2012 through March 2013**

	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12
Interest Income - LAIF	0.00	0.00	2,988.62	0.00	0.00
Total Capital Account Revenues	0.00	33,488.00	2,988.62	-858.00	0.00
Total Other Income	0.00	33,488.00	2,988.62	-858.00	0.00
Other Expense					
Capital Improv Program - Sewer					
MWSD Capital Projects					
Cabrillo Hwy Trunk & Express	0.00	0.00	0.00	5,191.60	5,791.13
CIP Planning	0.00	0.00	2,418.00	1,191.00	0.00
Replace Med High Priority Mains	0.00	0.00	0.00	3,293.50	6,852.70
Vallemar Generator	0.00	0.00	358.00	5,129.50	27,421.52
Total MWSD Capital Projects	0.00	0.00	2,776.00	14,805.60	40,065.35
Total Capital Improv Program - Sewer	0.00	0.00	2,776.00	14,805.60	40,065.35
Capital Account Expenses					
I-Bank Loan	14,357.33	0.00	0.00	0.00	0.00
PNC Equipment Lease Interest	-1,644.73	3,075.55	3,068.46	3,061.34	3,054.20
Total Capital Account Expenses	12,712.60	3,075.55	3,068.46	3,061.34	3,054.20
Total Other Expense	12,712.60	3,075.55	5,844.46	17,866.94	43,119.55
Net Other Income	-12,712.60	30,412.45	-2,855.84	-18,724.94	-43,119.55
Net Income	<u>-29,965.01</u>	<u>-73,939.80</u>	<u>-115,503.29</u>	<u>-134,273.39</u>	<u>-163,362.15</u>

2:22 PM

04/16/13

Accrual Basis

*Draft*

**MWSD - Sewer  
Profit & Loss  
July 2012 through March 2013**

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Revenue - Operations</b>					
<b>Administrative Fees</b>					
New Construction					
Inspection Fee	0.00	0.00	415.00	0.00	415.00
<b>Total New Construction</b>	0.00	0.00	415.00	0.00	415.00
Remodeling					
Administrative Fee	0.00	0.00	440.00	0.00	440.00
Remodel Fees	0.00	308.00	2,556.00	2,048.00	5,522.00
<b>Total Remodeling</b>	0.00	308.00	2,996.00	2,048.00	5,962.00
Other Admin Fees					
Waste Collection	1,444.14	470.90	1,681.24	600.57	9,016.50
<b>Total Other Admin Fees</b>	1,444.14	470.90	1,681.24	600.57	9,016.50
<b>Total Administrative Fees</b>	1,444.14	778.90	5,092.24	2,648.57	15,393.50
PFP	0.00	0.00	415.00	0.00	415.00
General Property Tax Revenue	184.23	893.91	134,112.65	-17,426.49	209,895.07
Interest Income - Employee	-533.23	-538.20	5,545.17	450.72	4,966.68
Lease Income	1,125.00	1,125.00	10,686.00	2,584.75	21,145.75
Sewer Service Charges	0.00	0.00	-1,482.85	1,112,473.69	1,109,502.22
<b>Total Revenue - Operations</b>	2,220.14	2,259.61	154,368.21	1,100,731.24	1,361,318.22
<b>Total Income</b>	2,220.14	2,259.61	154,368.21	1,100,731.24	1,361,318.22
<b>Expense</b>					
<b>Expenses - Operations</b>					
<b>Administrative</b>					
Miscellaneous	100.00	0.00	0.00	0.00	100.00
Office Supplies	671.88	718.23	689.47	1,073.10	5,865.30
Postage	378.79	254.63	443.41	132.00	2,211.31
Printing & Publishing	305.68	100.00	589.24	0.00	1,919.59
Telephone & Internet	988.85	1,298.54	952.21	1,186.70	8,400.37
Travel & Meetings	329.13	250.00	666.20	510.25	3,656.40
Administrative - Other	0.00	0.00	0.00	0.00	-750.00
<b>Total Administrative</b>	2,774.33	2,621.40	3,340.53	2,902.05	21,402.97
Bank Fees	0.00	0.00	0.00	0.00	2,824.39
<b>Board of Directors</b>					
Board Meetings	0.00	0.00	218.84	0.00	218.84
Director Fees	375.00	0.00	1,012.50	0.00	2,062.50
<b>Total Board of Directors</b>	375.00	0.00	1,231.34	0.00	2,281.34
Depreciation Expense	0.00	0.00	0.00	309,520.00	309,520.00
Education & Training	0.00	218.59	0.00	0.00	218.59
<b>Engineering Expenses</b>					
Engineering - General	1,014.00	4,917.31	4,350.00	2,376.00	20,268.31
<b>Total Engineering Expenses</b>	1,014.00	4,917.31	4,350.00	2,376.00	20,268.31
<b>Facility Expenses</b>					
Alarm Services	619.40	978.80	568.35	499.40	9,038.16
Landscaping	190.00	190.00	190.00	190.00	1,520.00
<b>Total Facility Expenses</b>	809.40	1,168.80	758.35	689.40	10,558.16

2:22 PM  
 04/16/13  
 Accrual Basis

*Draft*  
**MWSD - Sewer  
 Profit & Loss  
 July 2012 through March 2013**

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
<b>Insurance</b>					
Property & Liability Insurance	0.00	0.00	0.00	0.00	1,425.37
<b>Total Insurance</b>	0.00	0.00	0.00	0.00	1,425.37
<b>Labor &amp; Benefits</b>					
CalPERS 457 Deferred Plan	1,145.82	1,011.21	972.74	1,152.68	8,310.31
Disability Insurance	84.20	86.05	86.05	87.60	596.97
Employee Benefits	2,949.42	2,949.42	4,368.13	3,683.39	26,018.10
Payroll Processing Fees	14.70	14.70	14.70	17.60	126.50
Payroll Taxes	1,252.22	49.27	1,063.72	1,265.46	8,032.58
<b>Wages</b>					
Management	12,521.63	10,232.18	10,232.18	9,122.08	79,591.57
Staff	3,847.20	4,213.60	3,664.00	7,419.73	39,202.45
<b>Total Wages</b>	16,368.83	14,445.78	13,896.18	16,541.81	118,794.02
<b>Worker's Comp Insurance</b>	226.70	0.00	0.00	0.00	1,249.08
<b>Total Labor &amp; Benefits</b>	22,041.89	18,556.43	20,401.52	22,748.54	163,127.56
<b>LAFCO Assessment</b>	1,107.00	0.00	0.00	0.00	1,107.00
<b>Legal &amp; Professional Fees</b>					
Accounting	3,360.00	0.00	1,807.50	0.00	47,850.00
Audit	0.00	0.00	0.00	12,550.00	12,550.00
Consulting	3,313.22	1,987.50	1,556.97	810.00	16,720.81
Legal Fees					
Board	535.50	937.50	0.00	905.00	4,983.50
General	0.00	0.00	0.00	625.00	625.00
<b>Total Legal Fees</b>	535.50	937.50	0.00	1,530.00	5,608.50
<b>Total Legal &amp; Professional Fees</b>	7,208.72	2,925.00	3,364.47	14,890.00	82,729.31
<b>Pumping</b>					
Fuel & Electricity	2,065.07	2,072.24	2,745.31	2,095.59	17,503.66
<b>Total Pumping</b>	2,065.07	2,072.24	2,745.31	2,095.59	17,503.66
<b>Repairs &amp; Maintenance</b>	0.00	6,689.86	0.00	0.00	6,689.86
<b>SAM Assessment</b>					
SAM Collections	23,445.00	23,445.00	23,445.00	23,445.00	211,005.00
SAM Operations	54,648.00	54,648.00	54,648.00	54,648.00	491,832.00
SAM Prior Year Adjustment	-39,958.00	0.00	0.00	0.00	-39,958.00
SAM Repairs & Maintenance	19,263.76	0.00	11,376.53	0.00	40,279.09
<b>Total SAM Assessment</b>	57,398.76	78,093.00	89,469.53	78,093.00	703,158.09
<b>Total Expenses - Operations</b>	94,794.17	117,262.63	125,661.05	433,314.58	1,342,814.61
<b>Payroll Expense</b>	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	94,794.17	117,262.63	125,661.05	433,314.58	1,342,814.61
<b>Net Ordinary Income</b>	-92,574.03	-115,003.02	28,707.16	667,416.66	18,503.61
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>Capital Account Revenues</b>					
<b>Fees</b>					
Connection (New Construction)	-1,404.00	-156.00	0.00	0.00	22,215.00
Connection (Remodeling)	0.00	415.00	415.00	0.00	9,685.00
<b>Total Fees</b>	-1,404.00	259.00	415.00	0.00	31,900.00

2:22 PM

04/16/13

Accrual Basis

*Handwritten signature*

**MWSD - Sewer  
Profit & Loss  
July 2012 through March 2013**

	Dec 12	Jan 13	Feb 13	Mar 13	TOTAL
Interest Income - LAIF	2,717.97	0.00	0.00	0.00	5,706.59
Total Capital Account Revenues	1,313.97	259.00	415.00	0.00	37,606.59
Total Other Income	1,313.97	259.00	415.00	0.00	37,606.59
Other Expense					
Capital Improv Program - Sewer					
MWSD Capital Projects					
Cabrillo Hwy Trunk & Express	12,921.00	8,615.94	11,393.73	6,427.00	50,340.40
CIP Planning	0.00	0.00	0.00	0.00	3,609.00
Replace Med High Priority Mains	5,968.11	7,125.50	13,770.03	6,307.00	43,316.84
Vallemar Generator	152,039.76	7,290.67	2,683.50	862.50	195,785.45
Total MWSD Capital Projects	170,928.87	23,032.11	27,847.26	13,596.50	293,051.69
Total Capital Improv Program - Sewer	170,928.87	23,032.11	27,847.26	13,596.50	293,051.69
Capital Account Expenses					
I-Bank Loan	0.00	13,987.49	0.00	0.00	28,344.82
PNC Equipment Lease Interest	3,047.03	3,039.83	2,735.46	2,987.02	22,424.16
Total Capital Account Expenses	3,047.03	17,027.32	2,735.46	2,987.02	50,768.98
Total Other Expense	173,975.90	40,059.43	30,582.72	16,583.52	343,820.67
Net Other Income	-172,661.93	-39,800.43	-30,167.72	-16,583.52	-306,214.08
Net Income	-265,235.96	-154,803.45	-1,460.56	650,833.14	-287,710.47



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 18, 2013**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Sewer  
Authority Mid-Coastside Annual Budget.**

---

---

The SAM Board authorized the distribution of the Sewer Authority Mid-Coastside (SAM) Joint Powers Authority Budget and a proposed 5-Year Capital Improvement Budget to the member agencies for review and comment. At this time the Member Agency Managers will meet with SAM staff to discuss budgets and CIP with the hopes of streamlining the process of approval for all member agencies. For discussion purposes at tonight's meeting the CIP is attached. A full set of documents will be presented to this Board in May. The reserve policy originally submitted in December 2012 has been tabled for further revisions

**RECOMMENDATION:**

This is for Board discussion and information only.

Attachment

# SAM

SEWER AUTHORITY MID COASTSIDE

## SAM Member Agency Manager's Proposed 5-Year Capital Budget FISCAL YEAR 2013-14



SAM CMP

3/25/2013

Activity	Cost	Cumulative Cost	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
Repair Portola PS Safety Issues	\$0.04 M	\$0.04 M						
Evaluate WWTP Electrical Reliability Improvements	\$0.02 M	\$0.07 M						
Replace Princeton PS w/Package PS	\$0.44 M	\$0.51 M						
Replace Princeton PS ATS	\$0.05 M	\$0.56 M						
Clean Digesters	\$0.19 M	\$0.75 M						
Install Aeration Basin Diffusers and Appurtenances	\$0.24 M	\$0.99 M						
Evaluate WWTP Outfall	\$0.10 M	\$1.09 M						
Replace Portola PS Pumps, Motors, and Valves	\$0.46 M	\$1.54 M						
Rehabilitate WWTP Effluent Pump Station	\$0.05 M	\$1.59 M						
Rehabilitate Sludge Dewatering Facilities	\$0.22 M	\$1.81 M						
Replace WWTP Engine Generator	\$0.80 M	\$2.61 M						
Replace Five Bulk Chemical Storage Tanks at WWTP	\$0.19 M	\$2.80 M						
Replace 2,450 LF of 12-inch Forcemain	\$0.47 M	\$3.27 M						
Rehabilitate Portola PS Electrical	\$0.08 M	\$3.35 M						
Rehabilitate Montara PS Electrical	\$0.24 M	\$3.59 M						
Replace WWTP Aeration Valves	\$0.04 M	\$3.63 M						
Purchase RAS and WAS Spare Motors	\$0.02 M	\$3.65 M						
Evaluate PLC I/O obsolescence	\$0.01 M	\$3.66 M						
Replace Vector Truck	\$0.30 M	\$3.96 M						
FY Totals:			\$0.31 M	\$0.82 M	\$0.83 M	\$0.74 M	\$0.82 M	\$0.44 M

## SAM 5-YEAR CIP

Activity	Cost	Cum. Cost	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Repair Portola PS Safety Issues	\$ 44,800	\$ 44,800	\$ 8,400	\$ 36,400	\$ -	\$ -	\$ -	\$ -
Evaluate WWTP Electrical Reliability Improvements	\$ 23,070	\$ 67,870	\$ 23,070					
Replace Princeton PS w/Package PS	\$ 440,000	\$ 507,870	\$ 82,500	\$ 357,500	\$ -	\$ -	\$ -	\$ -
Replace Princeton PS ATS	\$ 48,000	\$ 555,870	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ -
Clean Digesters	\$ 192,000	\$ 747,870	\$ 192,000	\$ -	\$ -	\$ -	\$ -	\$ -
Install Aeration Basin Diffusers and Appurtenances	\$ 240,000	\$ 987,870	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -
Evaluate WWTP Outfall	\$ 100,000	\$ 1,087,870	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Replace Portola PS Pumps, Motors, and Valves	\$ 455,200	\$ 1,543,070	\$ -	\$ 42,675	\$ 412,525	\$ -	\$ -	\$ -
Rehabilitate WWTP Effluent Pump Station	\$ 45,600	\$ 1,588,670	\$ -	\$ -	\$ 45,600	\$ -	\$ -	\$ -
Rehabilitate Sludge Dewatering Facilities	\$ 223,200	\$ 1,811,870	\$ -	\$ -	\$ 223,200	\$ -	\$ -	\$ -
Replace WWTP Engine Generator	\$ 800,000	\$ 2,611,870	\$ -	\$ -	\$ 150,000	\$ 650,000	\$ -	\$ -
Replace Five Bulk Chemical Storage Tanks at WWTP	\$ 192,000	\$ 2,803,870	\$ -	\$ -	\$ -	\$ -	\$ 192,000	\$ -
Replace 2,450 LF of 12-inch Forcemain	\$ 470,400	\$ 3,274,270	\$ -	\$ -	\$ -	\$ 88,200	\$ 382,200	\$ -
Rehabilitate Portola PS Electrical	\$ 77,920	\$ 3,352,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,920
Rehabilitate Montara PS Electrical	\$ 242,400	\$ 3,594,590	\$ -	\$ -	\$ -	\$ -	\$ 242,400	
Replace WWTP Aeration Valves	\$ 36,000	\$ 3,630,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
Purchase RAS and WAS Spare Motors	\$ 16,000	\$ 3,646,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Evaluate PLC I/O obsolescence	\$ 10,000	\$ 3,656,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Replace Vactor Truck	\$ 300,000	\$ 3,956,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
<b>Fiscal Year (FY) Cost by Year:</b>			<b>\$ 305,970</b>	<b>\$ 824,575</b>	<b>\$ 831,325</b>	<b>\$ 738,200</b>	<b>\$ 816,600</b>	<b>\$ 439,920</b>

**Repair Portola Pump Station Safety Issues**

**Project Description**

This project is a compilation of projects that will address personnel safety related issues at the Portola Pump Station. These projects include:

- 1) Remove and replace all external pedestrian doors and frames.
- 2) Install single leaf hatch on wetwell.
- 3) Install 2 floor hatches with safety nets at mezzanine and machine shop.

**Facility Condition**

- 1) The hollow core steel doors at the pump station were installed as part of the original building construction and have exceeded their useful life. Doors and frames are heavily corroded and pose a safety concern.
- 2) The wetwell is currently covered with a piece of aluminum grating with plywood on top.
- 3) Aluminum plates are used to cover the hatches in the mezzanine floor and machine shop.

**Facility Problems**

- 1) Some doors and frames are heavily corroded and pose a safety concern for workers.
- 2) When opening the wetwell grating operators must lift grating and plywood from the opening and have no safety railing around the opening.
- 3) When the aluminum plates are lifted to access pumps using the crane the openings are unsecured and the unhinged plates pose the risk of dropping through the openings.

**Proposed Improvements**

- 1) Remove and replace all external doors and frames. Install new hot dipped galvanized hollow core metal doors and heavy duty frames. Install new stainless steel locksets, closers, and related hardware.
- 2) Install a single leaf aluminum hatch over the wetwell with spring-loaded lifting assist and stainless steel hardware.
- 3) Install heavy duty safety nets at hatch openings to prevent the plates from falling when they are being removed and reinstalled.

**Justification**

The proposed project will provide necessary improvements to the Portola Pump Station to protect workers from injury while performing routine maintenance at the facility.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Safety Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 8,400	\$ 8,400	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 28,000	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ 8,400	\$ -	\$ 8,400	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 44,800</b>	<b>\$ 8,400</b>	<b>\$ 36,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Evaluate WWTP Electrical Reliability Improvements**

**Facility Description**

The WWTP's main switchgear "MD" main bus, and when needed the emergency generator, provide power to the plant

**Facility Condition**

1) The WWTP's main switchgear "MD" is operational but outdated and beyond their useful end of life.

**Facility Problems**

- 1) During backup generator exercising, human error mistakenly connected both PG&E and the generator(two unsynchronized sources) at the WWTP's main switchgear "MD" main bus. The two unsynchronized sources acted as a short circuit on the bus causing the PG&E main fuses to blow. The generator continued to operate, maintaining power to the plant. There was no apparent damage to the main bus and no damage to the generator, although this type of event could have damaged either or both, resulting in catastrophic failure and sewage backup and flooding.
- 2) The WWTP's electrical is located at the lowpoint in the plant. Were storm-related flooding to occur, the equipment would be damaged, resulting in catastrophic failure and sewage backup, flooding at the WWTP, and flooding back up in the member collection systems.
- 3) Equipment obsolescence is a significant problem in the industry. Lack of replacement parts can result in a catastrophic failure and subsequent flooding and or not meeting permit.

**Proposed Improvements**

Based on facility condition and problems, the following is proposed:

- 1) Evaluate and compare alternatives for replacing the existing main utility service and generator feed point.

**Justification**

This evaluation will:

- 1) Help plant management plan for replacement timing to help insure that plant electrical will be functional should the above human error occur again, and if there were stormwater-related flooding.
- 2) Help plant management plan to address replacing obsolete equipment whose lack of availability could result in failure and catastrophic results.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Evaluation	\$ 23,070	\$ 23,070	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 23,070</b>	<b>\$ 23,070</b>	<b>\$ -</b>				

**Replace Princeton Pump Station w/Package PS**

<p><b>Facility Description</b></p> <p>The Princeton Pump Station, constructed in 1983, is a duplex dry-pit/wet-pit facility with a firm capacity of 1,100 gpm. Ancillary facilities include chlorination odor control, a forcemain surge tank, and electrical including an Automatic Transfer Switch (ATS).</p>
<p><b>Facility Condition</b></p> <p>1) Mechanical components are beyond useful life. Pumps on backlog maintenance schedule with re-builds every four years, based on failures experienced.                  2) Pump building external condition is good. Pump building internal condition reveals corrosion.                  3-Electrical building external and internal condition are in good condition with only minor defects.</p>
<p><b>Facility Problems</b></p> <p>1) Pump station dry pit design requires a confined space entry to access/maintain dry pit mechanical, placing staff safety at risk on a daily basis.                  2) Facility was highlighted in the EPA NPDES compliance report due to failures/overflows experience due to equipment, corrosion and grease.                  3) Current dry pit design violates current design practice.</p>
<p><b>Proposed Improvements</b></p> <p>Based on facility condition and problems, the following is proposed:                  1) Replace pump station with a new submersible package pump station with valve vault;                  2) Re-use existing Electrical Building to house new MCC;                  3) Decommission in place the Pump Building, dry-pit, and wet well.</p>
<p><b>Justification</b></p> <p>Replacement project will:                  1) Eliminate safety risk to maintenance staff;                  2) Minimize the likelihood of overflows by replacing outdated, beyond useful life, equipment;                  3) Replace equipment that is beyond it's useful life;                  4) Lower ownership cost by replacing outdated equipment with modern equipment which will significantly reducing staff maintenance time which will allow staff time to work on more pressing issues, and lower the amount of chlorine required for odor control.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 82,500	\$ 82,500	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 275,000	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ 82,500	\$ -	\$ 82,500	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 440,000</b>	<b>\$ 82,500</b>	<b>\$ 357,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Replace Princeton Pump Station ATS**

<b><u>Project Description</u></b> This project involves replacing the Automatic Transfer Switch (ATS) at the Princeton Pump Station.
<b><u>Facility Condition</u></b> The Princeton Pump Station ATS is over 20 years old.
<b><u>Facility Problems</u></b> The Princeton Pump Station ATS is old and replacements parts are hard to find. The ATS should be upgraded with modern more efficient components.
<b><u>Proposed Improvements</u></b> Replace the ATS.
<b><u>Justification</u></b> The ATS needs to be replaced to assure reliable transfer of power in the event of an emergency.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ 48,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Clean Digesters

<p><b><u>Project Description</u></b>  This project involves taking each of the digesters off line and cleaning the settled material (primarily grit) from the interior.</p>
<p><b><u>Facility Condition</u></b>  The condition of the interior of the digesters is unknown since they have never been removed from service. The amount of accumulated grit at the bottom of the digesters is unknown.</p>
<p><b><u>Facility Problems</u></b>  The digesters are operating well now, however their effective volume may be compromised by accumulation of grit at the bottom of the tanks and the efficiency of the system may also be suffering.</p>
<p><b><u>Proposed Improvements</u></b>  Remove the digesters from service one at a time, clean out the interior, inspect and rehabilitate interior components, and return to service.</p>
<p><b><u>Justification</u></b>  Should the digestion system become compromised due to lack of preventative maintenance sludge can not be processed and the proper operation of the plant will be jeopardized, and the cost of temporary sludge disposal equipment could be prohibitive.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>	<b>\$ -</b>				

**Install Aeration Basin Diffusers and Appurtenances**

**Project Description**  
 This project shall install aeration diffusers, piping, valving and other appurtenance in Aeration Basin No. 4 which is currently unequipped.

**Facility Condition**  
 1) The facility condition is unknown, given that SAM has only one fine bubble aeration basin equipped to run which runs all the time,  
 2) The basin has not been taken offline since it was installed in 1999.

**Facility Problems**  
 1) Currently no problems have been observed but the aeration system has never been inspected with the basin out of service, nor have the diffusers been cleaned.  
 2) Typical practice is to take a basin offline once per year for complete visual inspection and to clean the membranes during this timeframe.  
 3) Diffuser lifetime ranges from 10 to 20 years, depending on the maintenance schedule; given that no maintenance has been performed, there is a strong likelihood that failure may begin occurring.

**Proposed Improvements**  
 1) Install diffusers, piping, valving, and other appurtenances at Aeration Basin No. 4.

**Justification**  
 The proposed project will provide the necessary flexibility to operate and maintain the aeration basins, based on accepted industry standard practice.  
 The proposed project will mitigate the likelihood of diffuser failure due to age and lack of preventative maintenance, and corresponding fines that would result were the aeration diffuser system to fail.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Safety Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Construction Cost	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Evaluate WWTP Outfall

### Facility Description

The WWTP Outfall, constructed in 1998, consists of 2,938 LF of 18-inch to 20-inch outfall line with 35 diffuser ports.

### Facility Condition

1) The WWTP Outfall is operational but has never been inspected.

### Facility Problems

1) Were the WWTP Outfall to have a failure, the results would be catastrophic and could result in plant flooding.

### Proposed Improvements

Based on facility condition and problems, the following is proposed:

1) Evaluate the internal and external condition of the WWTP outfall.

### Justification

This evaluation will:

1) Help plant management pro-actively plan for potential improvements to mitigate the risk of a failure.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Inspection/Eng. support	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Construction Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (30%)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Replace Portola Pump Station Pumps, Motors, and Valves

### Facility Description

The Portola Pump Station, constructed in 1983, is a dry-pit/wet-pit facility with one dry weather VFD jockey pump (700 gpm@100%) and three larger pumps (1,250 gpm@100%- 2VFDs/1CS). Ancillary facilities include wood chip biofilter for odor control, a forcemain surge tank (unconnected), and electrical including an Automatic Transfer Switch (ATS).

### Facility Condition

- 1) Mechanical components (pumps and valves) beyond useful life. Pumps on backlog maintenance schedule.
- 2) Pump building external and internal condition are good. Pump wet well corroded.
- 3) Electrical condition is good with exception of ATS which is to be replaced(separate project).

### Facility Problems

- 1) Jockey pump requires de-ragging on average two times per week, placing staff safety at risk on a weekly basis.
- 2) Shafts from pump to motor floor angled to account for design error. Jockey and one large pump motor relocated from motor room floor down to the pump room floor. Potential for shaft failure a concern. Pump motors located in pump room not rated for submergence.
- 3) Facility was highlighted in the EPA NPDES compliance report due to failures/overflows experience due to equipment, corrosion and grease.
- 4) Current dry pit design violates current design practice.

### Proposed Improvements

Based on facility condition and problems, the following is proposed:

- 1) Replace pumps and motors with chopper pumps with immersible motors.
- 2) Replace original discharge and suction valves.

### Justification

Replacement project will:

- 1) Eliminate safety risk to maintenance staff;
- 2) Minimize the likelihood of overflows by replacing outdated, beyond useful life, equipment;
- 3) Replace equipment that is beyond it's useful life;
- 4) Lower ownership cost by installing modern equipment that will significantly reducing staff maintenance time which will allow staff time to work on more pressing issues.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 85,350	\$ -	\$ 42,675	\$ 42,675	\$ -	\$ -	\$ -
Construction Cost	\$ 284,500	\$ -	\$ -	\$ 284,500	\$ -	\$ -	\$ -
Contingency (30%)	\$ 85,350	\$ -	\$ -	\$ 85,350	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 455,200</b>	<b>\$ -</b>	<b>\$ 42,675</b>	<b>\$ 412,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Rehabilitate WWTP Effluent Pump Station

### Facility Description

The WWTP Effluent Pump Station, constructed pre-1983, improved in 1983 and 1999, is a building housing the effluent pump station and the NO. 3 Water system for the Plant.

### Facility Condition

- 1) Internal painting in disrepair and peeling.
- 2) No. 3 Water Pump pad breaking apart.
- 3) Pump building external condition is good.
- 4) Electrical condition is good.

### Facility Problems

- 1) Lead time for pump replacement parts approaches 20-24 weeks. Existing pumps at end of useful life.
- 2) Pump failure would be catastrophic, resulting in plant flooding and upstream flooding.
- 3) Pump station discharge check valve maintenance requires confined space entry.
- 4) No. 3 Water system pump pad is breaking apart.

### Proposed Improvements

Based on facility condition and problems, the following is proposed:

- 1) Stockpile two sets of effluent pump spare parts.
- 2) Install trench lighting and grating above effluent pump check valve trench.
- 3) Repair No. 3 Water system pump pad.
- 4) Paint building interior.

### Justification

Replacement project will:

- 1) Eliminate safety risk to maintenance staff;
- 2) Minimize the likelihood of catastrophic plant backup/ overflow by providing shelf replacement parts in the event of a failure;
- 3) Replace equipment that is beyond it's useful life; and
- 4) Protect building interior with new paint.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 8,550	\$ -	\$ -	\$ 8,550	\$ -	\$ -	\$ -
Construction Cost	\$ 28,500	\$ -	\$ -	\$ 28,500	\$ -	\$ -	\$ -
Contingency (30%)	\$ 8,550	\$ -	\$ -	\$ 8,550	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 45,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Rehabilitate Sludge Dewatering Facilities

### Project Description

This project involves several smaller projects including:

- 1) Demolish and remove decommissioned air tank from the BFP room.
- 2) Service the existing overhead crane.
- 3) Refurnish the belt filter press including temporary dewatering.
- 4) Repaint building interior.
- 5) Install a polymer scale (load cell).
- 6) Refurbish motorized rollup door including preparation and repainting.

### Facility Condition

- 1) The decommissioned air tank in the BFP room is heavily corroded and not used.
- 2) The existing overhead crane is beginning to rust and its reliability is unknown.
- 3) The belt filter press is overdue for a major maintenance servicing.
- 4) The paint on the building interior is peeling excessively, particularly on the ceiling.
- 5) There is no means to measure the amount of polymer used by the BFP.
- 6) The rollup door and motor is corroded with excessive peeling paint.

### Facility Problems

- 1) The decommissioned air tank in the BFP room is heavily corroded, is not used, and should be removed.
- 2) The overhead crane is beginning to rust and its reliability is unknown.
- 3) The belt filter press is overdue for a major maintenance servicing.
- 4) The paint on the building interior is peeling excessively, particularly on the ceiling.
- 5) There is no means to measure the amount of polymer used by the BFP
- 6) The rollup door and motor is corroded with excessive peeling paint.

### Proposed Improvements

- 1) Demolish and remove decommissioned air tank from the BFP room.
- 2) Service the existing overhead crane.
- 3) Refurbish the belt filter press including temporary dewatering.
- 4) Repaint the building interior.
- 5) Install a polymer scale (load cell).
- 6) Refurbish motorized rollup door including preparation and repainting.

### Justification

The sludge dewatering system operated constantly and is seldom taken out of service for maintenance. Should the system fail due to delayed maintenance the operation of the treatment plant would be adversely effected.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 41,850	\$ -	\$ -	\$ 41,850	\$ -	\$ -	\$ -
Construction Cost	\$ 139,500	\$ -	\$ -	\$ 139,500	\$ -	\$ -	\$ -
Contingency (30%)	\$ 41,850	\$ -	\$ -	\$ 41,850	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 223,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 223,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Replace The WWTP Engine Generator**

<p><b><u>Project Description</u></b>                  This project involves replacing the 80 Kw backup engine generator at the WWTP.</p>
<p><b><u>Facility Condition</u></b>                  The existing generator is operational, however, it show signs of wear and tear.</p>
<p><b><u>Facility Problems</u></b>                  The generator set is more than 20 years old and replacement parts are hard to obtain.</p>
<p><b><u>Proposed Improvements</u></b>                  Remove and replace the existing generator set with a new modern unit.</p>
<p><b><u>Justification</u></b>                  During a power outage the generator must be 100% reliable to pickup the essential plant power loads.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Construction Cost	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Contingency (30%)	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
<b>Total</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Replace Five Bulk Chemical Storage Tanks at the WWTP**

<b><u>Project Description</u></b> This project involves replacing one (1) bulk sodium hypochlorite, two (2) bisulfite, and two (2) ferric chloride tanks.
<b><u>Facility Condition</u></b> The insulated bulk chemical storage tanks have exceeded their useful life and will eventually fail.
<b><u>Facility Problems</u></b> The insulated bulk chemical storage tanks are old and have begun to leak. A catastrophic failure of the bulk sodium hypochlorite tank occurred in 2012.
<b><u>Proposed Improvements</u></b> Replace one (1) 4,000 gallon capacity sodium hypochlorite tank; two (2) 4,000 gallon bisulfite tanks, and two (2) 4,000 gallon ferric chloride tanks with modern insulated tanks.
<b><u>Justification</u></b> Failure of one of the bulk sodium hypochlorite, bisulfite, or ferric chloride tanks could interrupt proper operation of the WWTP or potentially injure workers.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -
Construction Cost	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Contingency (30%)	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ -
<b>Total</b>	<b>\$ 192,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 192,000</b>	<b>\$ -</b>

## Replace 2,450 LF of 12-inch Forcemain

### Facility Description

The stretch of 12-inch IPS forcemain in question runs from the Montara Pump Station to where the Vallemar Pump Station ties into the IPS. This stretch of forcemain has a significant elevation change (62-ft to 96-ft to 54-ft over stretch). Forcemain constructed in 1983.

### Facility Condition

- 1) Forcemain experienced a failure in December 2008.
- 2) Forcemain at end of useful life.
- 3) Air release valves along this stretch of forcemain experiencing problems.

### Facility Problems

- 1) Forcemain has significant changes on vertical alignment resulting in potential for corrosion and air release failure.
- 2) Forcemain experienced a failure in December 2008.

### Proposed Improvements

Based on facility condition and problems, the following is proposed:

- 1) Replace stretch of forcemain with an HDPE forcemain.
- 2) Replace air release valves along stretch.

### Justification

Replacement project will:

- 1) Minimize the likelihood of pipe failure-related overflows by replacing outdated, beyond useful life, pipe and appurtenances with modern equipment;
- 2) Replace pipeline and valves that are beyond their useful life; and
- 3) Lower ownership cost and provide long life by installing HDPE pipeline that will eliminate both corrosion-related failures and help minimize hydraulic transient-related issues.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 88,200	\$ -	\$ -	\$ -	\$ 88,200	\$ -	\$ -
Construction Cost	\$ 294,000	\$ -	\$ -	\$ -	\$ -	\$ 294,000	\$ -
Contingency (30%)	\$ 88,200	\$ -	\$ -	\$ -	\$ -	\$ 88,200	\$ -
<b>Total</b>	<b>\$ 470,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88,200</b>	<b>\$ 382,200</b>	<b>\$ -</b>

## Rehabilitate Portola Pump Station Electrical

### Project Description

This project is a compilation of 6 improvements which include:

- 1) Installing emergency power connection at the MCC.
- 2) Remove tree affecting the transformer.
- 3) Replace SCADA antenna support.
- 4) Replace generator remote radiator shroud.
- 5) Replace Portola ATS.
- 6) Install 4 local HOA switches at the pumps.

### Facility Condition

- 1) The MCC in the pump station is more than 20 years old and replacement parts are becoming hard to obtain
- 2) The transformer appears to be in good condition
- 3) The SCADA antenna is located near the pump station front door and is not pointed in the proper direction
- 4) The generator remote radiator shroud is heavily rusted
- 5) The Portola Pump Station ATS is over 20 years old
- 6) Local HOA switches are not located near the pumps

### Facility Problems

- 1) The engine generator is old and replacement parts are becoming difficult to obtain. Should the engine not function in an emergency the means to connect a portable generator is needed.
- 2) The tree growing near the transformer pad is causing it to heave and should be removed before damage occurs.
- 3) The SCADA antenna needs to be secured to a rigid support so that landing birds do not mis-direct it.
- 4) The generator radiator shroud is heavily corroded and should be replaced to protect staff from the fan blades.
- 5) The Portola Pump Station ATS is old and replacements parts are hard to find. The ATS should be upgraded with modern more efficient components.
- 6) Local HOA switches are not located near the pumps which does not allow the operator to transfer the operation of the pump locally when performing maintenance.

### Proposed Improvements

- 1) Install a portable emergency generator receptacle at the MCC and core through the masonry wall for the cables.
- 2) Remove the tree growing beside the transformer pad.
- 3) Install a new rigid mast and replace the antenna.
- 4) Replace the generator remote radiator shroud.
- 5) Replace the ATS.
- 6) Install HOA switches near the pumps.

### Justification

- 1) Currently there is no means of connecting and emergency generator to the existing MCC.
- 2) The tree growing adjacent to the generator may eventually cause damage to the buried conduits beneath the transformer.
- 3) SCADA communication between the Pump Station and the WWTP is corrupted by the mis-aligned antenna.
- 4) Deterioration of the shroud poses a worker safety issue if this fan is not securely covered.
- 5) The ATS need to be replace to assure reliable transfer of power in the event of an emergency.
- 6) The ability to switch the operational status of the pump controls at the pumps is needed to facilitate efficient maintenance.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 14,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,610
Construction Cost	\$ 48,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,700
Contingency (30%)	\$ 14,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,610
<b>Total</b>	<b>\$ 77,920</b>	<b>\$ -</b>	<b>\$ 77,920</b>				

**Rehabilitate Montara Pump Station Electrical**

**Project Description**

This project is a compilation of the following projects which include:

- 1) Install gate opening traffic loop and keypad.
- 2) Replace electrical conduits and boxes.
- 3) Replace Pump No. 1 and Pump No. 2 motors.
- 4) Replace external light fixtures.
- 5) Replace ATS.
- 6) Install 3 local HOA switches at the pumps.

**Facility Condition**

- 1) The MCC in the pump station is more than 20 years old and replacement parts are becoming hard to obtain.
- 2) Two of the three pumps are vertical non clog pumps; third pump is a dry pit submersible. Pump No. 1 does not have a motor and the Pump No. 2 motor is experiencing problems and needs to be replaced.
- 3) The transformer appears to be in good condition.
- 4) The Pump Station ATS is over 20 years old.
- 5) Local HOA switches are not located near the pumps.

**Facility Problems**

- 1) Vendors require remote control to access facility. Front keypad plus inside loop would greatly facilitate access.
- 2) External conduit are completely corroded and pose a potential system-wide failure. Light fixtures are also significantly corroded and need replacing.
- 3) The motor on Pumps No. 1 has been removed and a new motor need to be installed; the motor on Pump No. 2 has experienced problems and needs to be replaced.
- 4) The Pump Station ATS is old and has malfunctioned in the past. Replacements parts are hard to find. The ATS shall be upgraded with modern more efficient components.
- 5) Local HOA switches are not located near the pumps which does not allow the operator to transfer the operation of the pump locally when performing maintenance.

**Proposed Improvements**

- 1) Install gate opening traffic loop and keypad.
- 2) Replace electrical conduits and boxes.
- 3) Replace Pump No. 1 and Pump No. 2 motors.
- 4) Replace external light fixtures.
- 5) Replace ATS.
- 6) Install 3 local HOA switches at the pumps.

**Justification**

- 1) Keypad and inside gate loop will improve access and safety associated with entering/existing facility.
- 2) Electrical conduit improvements will help insure facility operation.
- 3) Pump motor replacement is necessary to minimize potential for flooding due to motor failure. Also, adding a motor to Pump No. 1 will both improve facility operability plus help with conveying peak flows with one pump out of service.
- 4) The ATS need to be replace to assure reliable transfer of power in the event of an emergency.
- 5) The ability to locally switch pump control operational status is needed to facilitate efficient maintenance.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 45,450	\$ -	\$ -	\$ -	\$ -	\$ 45,450	\$ -
Construction Cost	\$ 151,500	\$ -	\$ -	\$ -	\$ -	\$ 151,500	\$ -
Contingency (30%)	\$ 45,450	\$ -	\$ -	\$ -	\$ -	\$ 45,450	\$ -
<b>Total</b>	<b>\$ 242,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 242,400</b>	<b>\$ -</b>

## Replace WWTP Aeration Valves

<b><u>Project Description</u></b>
This project involves replacing three manually operated butterfly valves on the aeration distribution system.
<b><u>Facility Condition</u></b>
The aeration valves are over 20 years old and have reached the end of their service life.
<b><u>Facility Problems</u></b>
The aeration valves are old and replacements parts are hard to find. The valves should be upgraded with modern valves.
<b><u>Proposed Improvements</u></b>
Replace the three aeration valves.
<b><u>Justification</u></b>
The three aeration valves need to be replaced to assure reliable operation.

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Project Construction Start	TBD
Project Construction Completed	TBD
Board Acceptance of Improvements	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,750
Construction Cost	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500
Contingency (30%)	\$ 6,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,750
<b>Total</b>	<b>\$ 36,000</b>	<b>\$ -</b>	<b>\$ 36,000</b>				

**Purchase RAS and WAS Spare Motors**

<p><b><u>Facility Description</u></b>                  There are three RAS pumps and two WAS pumps that are part of the secondary treatment process.</p>
<p><b><u>Facility Condition</u></b>                  1) The RAS and WAS pumps and motors have been operating reliably but are at the end of their useful life.</p>
<p><b><u>Facility Problems</u></b>                  1) Lead time to procure motors for the RAS and WAS pumping facilities can be up to 24 weeks.                  2) A motor failure could harm plant operations; given the age of the facilities, multiple failures may occur which could result in catastrophic plant process failure.</p>
<p><b><u>Proposed Improvements</u></b>                  Based on facility condition and problems, the following is proposed:                  1) Purchase one spare motor for each the RAS and WAS pumping facilities</p>
<p><b><u>Justification</u></b>                  This evaluation will:                  1) Help insure continuing plant process performance, were a motor failure to occur.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Engineering Design/Permitting (30%)	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Construction Cost	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contingency (30%)	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
<b>Total</b>	<b>\$ 16,000</b>	<b>\$ -</b>	<b>\$ 16,000</b>				

**Evaluate PLC I/O Obsolescence**

<p><b><u>Facility Description</u></b>                  The WWTP PLCs and I/O control equipment which are integral to plant plant operation.</p>
<p><b><u>Facility Condition</u></b>                  1) The WWTP PLCs and I/O control equipment are operational but outdated and beyond their useful end of life.</p>
<p><b><u>Facility Problems</u></b>                  1) Control equipment obsolescence is a significant problem in the industry. Lack of replacement parts can result in a catastrophic failure and subsequent flooding and or not meeting permit.</p>
<p><b><u>Proposed Improvements</u></b>                  Based on facility condition and problems, the following is proposed:                  1) Evaluate the existing PLC and I/O equipment for parts availability and the potential need for plant-wide PLC I/O upgrade.</p>
<p><b><u>Justification</u></b>                  This evaluation will:                  1) Help plant management plan for replacment timing to help insure that plant will be maintained should there be a failure in the PLC(s) and or the I/O.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Evaluation	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000

**Replace Vector Truck**

<p><b><u>Facility Description</u></b>                  A Vector-type hydroflushing truck allows for staff to clean and maintain sewer and wastewater facilities.</p>
<p><b><u>Facility Condition</u></b>                  1) The existing truck is at the end of its useful life and needs to be replaced.</p>
<p><b><u>Facility Problems</u></b>                  1) The existing truck is at the end of its useful life.                  2) Were this capability not available, sewer overflows and plant backups could be experiencing, resulting in fines and potential exposure to raw sewage.</p>
<p><b><u>Proposed Improvements</u></b>                  Based on facility condition and problems, the following is proposed:                  1) Purchase a new truck.</p>
<p><b><u>Justification</u></b>                  This improvement will:                  1) Help plant staff maintain existing facilities to help mitigate sewer and facility overflows which could result in fines and potential human exposure to raw sewage.</p>

Schedule	Date
Board Approval	TBD
Engineering	TBD
Board Approval - Bids	TBD
Replacement Project Construction Start	TBD
Replacement Project Construction Completed	TBD
Board Acceptance of Facility	TBD

Replacement Project Cost	Total	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Equipment	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Construction Cost		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency (30%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>				



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **April 18, 2013**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager



**SUBJECT: Review and Possible Action Concerning Cost Sharing Agreement with San Mateo County for Sewer Manhole Adjustment.**

---

---

The San Mateo County (SMC) is soon starting the bidding process for a street resurfacing project that includes sections of Etheldore Street in Moss Beach. The project requires the adjustment of twelve sanitary sewer manholes to the new grade. To receive the lowest possible price for the manhole adjustment and take advantage of the County's public bidding process the General Manager asked the County to include the item in their bidding process. An agreement authorizing a maximum of \$6,200 for the work was prepared and is presented to the Board.

## RECOMMENDATION:

Authorize the General Manager to enter the AGREEMENT FOR THE ADJUSTMENT OF SANITARY SEWER MANHOLES TO GRADE IN CONJUNCTION WITH THE RESURFACING OF VARIOUS STREETS IN THE MOSS BEACH, PRINCETON BY-THE SEA, EL GRANADA, EMERALD LAKE HILLS, SEQUOIA TRACT, WEST MENLO AND NORTH FAIR OAKS AREAS OF SAN MATEO COUNTY [PROJECT NO. RT211, PROJECT FILE NO. E4904000].

Attachment



# COUNTY OF SAN MATEO

BOARD OF SUPERVISORS  
DAVE PINE  
CAROLE GROOM  
DON HORSLEY  
WARREN SLOCUM  
ADRIENNE J. TISSIER

APR 10 2013

## Department of Public Works and Parks

JAMES C. PORTER  
DIRECTOR

555 COUNTY CENTER, 5<sup>TH</sup> FLOOR • REDWOOD CITY • CALIFORNIA 94063-1885 • PHONE (650) 363-4100 • FAX (650) 361-8220

April 3, 2013

Mr. Clemens Heldmaier  
Montara Water and Sanitary District  
P.O. Box 370131  
Montara, CA 94037

Dear Mr. Heldmaier:

**Subject: Cost-Sharing Agreement for the Adjustment of Montara Water and Sanitary District-owned Sanitary Sewer Manholes as part of the Resurfacing of Various Streets in the Moss Beach, Princeton By-The Sea, El Granada, Emerald Lake Hills, Sequoia Tract, West Menlo and North Fair Oaks Areas of San Mateo County [County Project No. RT211, Project File No. E4904000]**

With respect to the above-mentioned project, we have counted a total of **twelve (12)** sanitary sewer manholes that will require adjustment to the new grade after the resurfacing of the street (Etheldore Street) has been completed.

Per your request, we are including the adjustment of your facilities in our construction contract. Transmitted herewith are three (3) original forms of Agreement, which provide for the inclusion of the above-mentioned work in our contract. We have estimated \$450 for the adjustment of each sanitary sewer manhole to grade, for a total estimated cost of the work of \$5,400.

Please review the agreement and, if it meets your approval and you wish to include the adjustment of your facilities in our road resurfacing contract, execute all three (3) copies and return them to us by **Friday, April 19, 2013**.

Should the sum of the low bidder's proposal, five percent (5%) contingency amount and ten percent (10%) incidental and overhead amount be less than or equal to the \$6,200 stated in Paragraph 5 of the Agreement, we will execute the Agreement.

Should the low bidder's proposal, five percent (5%) contingency amount and ten percent (10%) incidental and overhead amount exceed the estimate stated above, you will have the option to review the bids and determine if you still wish to leave the work in our contract. Should you choose to leave the work in our contract then, upon completion of the work, the Montara Water and Sanitary District will be billed the actual construction cost, including any necessary and approved contract change order work required, plus an additional ten percent (10%) for incidental and overhead expenses incurred by the County.

Mr. Clemens Heldmaier

**Subject: Cost-Sharing Agreement for the Adjustment of Montara Water and Sanitary District-owned Sanitary Sewer Manhole as part of the Resurfacing of Various Streets in the Moss Beach, Princeton By-The Sea, El Granada, Emerald Lake Hills, Sequoia Tract, West Menlo and North Fair Oaks Areas of San Mateo County  
[County Project No. RT211, Project File No. E4904000]**

April 3, 2013

Page 2

A fully executed copy of the Agreement will be forwarded to you for your records.

We thank you and appreciate your cooperation. If you need any additional information or have any questions, please call Anthony Seto or me at (650) 363-4100. We will keep you informed of our schedule as we progress.

Very truly yours,



Wency Ng, P.E.  
Senior Civil Engineer  
Project Development and Design

WN:GT:as

f:\users\design\ltd\4904000\utilities\montara water & sanitary district\montara water request2execute.docx

Encl. – Three (3) Original Agreements

cc: Karen Pachmayer, P.E., Principal Civil Engineer, Design and Construction  
Gilles Tourel, P.E., Senior Civil Engineer, Project Development and Design  
Anthony Seto, P.E., Associate Civil Engineer, Project Development and Design

**AGREEMENT**

**AGREEMENT FOR THE ADJUSTMENT OF SANITARY SEWER MANHOLES TO  
GRADE IN CONJUNCTION WITH THE RESURFACING OF VARIOUS STREETS IN  
THE MOSS BEACH, PRINCETON BY-THE SEA, EL GRANADA, EMERALD LAKE  
HILLS, SEQUOIA TRACT, WEST MENLO AND NORTH FAIR OAKS AREAS OF  
SAN MATEO COUNTY  
[PROJECT NO. RT211, PROJECT FILE NO. E4904000]**

---

**THIS AGREEMENT**, made and entered into this \_\_\_\_\_ day  
of \_\_\_\_\_, 2013, by and between the **COUNTY OF SAN MATEO**, a political  
subdivision of the State of California, hereinafter called “County”, and the **MONTARA  
WATER AND SANITARY DISTRICT** hereinafter called “District”.

**W I T N E S S E T H :**

**WHEREAS**, it is estimated that **twelve (12)** District-owned sanitary sewer manholes will  
require adjustment to the new grade of the improved road (Etheldore Street); and

**WHEREAS**, District has requested for the County to include, in its resurfacing contract,  
the adjustment of said District-owned sanitary sewer manholes to the new grade of the improved  
road (Etheldore Street – Exhibit A: Sheet 9 of the “Resurfacing of Various Streets in the Moss  
Beach, Princeton By-The Sea, El Granada, Emerald Lake Hills, Sequoia Tract, West Menlo and  
North Fair Oaks Areas of San Mateo County” Plans).

**NOW, THEREFORE, IT IS AGREED AS FOLLOWS:**

1. County will include in its contract, for the above-described project, a contract item for the adjustment of District-owned sanitary sewer manholes to the new grade of the improved road (Etheldore Street). The work shall be completed by the County's Contractor.
2. County will award the contract to the lowest responsible bidder for the completion of the resurfacing project including adjustment of District-owned sanitary sewer manholes to grade.
3. County agrees to notify District of the successful bidder to whom the construction contract is to be awarded.
4. District agrees to reimburse County, on demand, the total cost incurred by County for the adjustment of District-owned sanitary sewer manholes, including any Contract Change Orders and any other incidental and overhead expenses incurred by County for work on said District's facilities. Said incidental and overhead expenses shall be ten percent (10%) of the construction contract items and Change Order costs for the adjustment of District-owned sanitary sewer manholes.
5. The estimated maximum fiscal obligation for work on said District's facilities is \$6,200, unless authorized by District in writing. It is understood that the total sum to be reimbursed to County is to be determined from actual bid prices received and the actual quantities completed during construction and the estimate given is for informational purposes only.
6. County shall furnish primary construction inspection services for all phases of the project work. The Director of Public Works and Parks or his appointed representative shall be solely responsible for all phases of construction and inspection functions and liaison with the Project Contractor. In this regard, all communications and directions of District to the County's

Contractor shall be directed through the County representative. District representatives shall have access to the work on District's facilities at all times, and without restriction, for the purposes of inspection of such facilities. The County and District representatives shall cooperate and confer to facilitate the performance of inspection duties incident to expeditious completion and acceptance of work performed by County's Contractor on District's facilities.

7. District shall have the option of not including work on its facilities within the County's resurfacing contract and shall notify the County of its request not to include said work, in writing, within ten (10) working days from notification by the County of the estimated cost to the District based on bid prices of the successful bidder.

8. If District elects to exclude said work on its facilities from the County contract, the work shall be performed by District forces or its designated Contractor in a manner that shall not cause time delay or financial hardship to the County. Should District fail to complete all work on its facilities, as stipulated by the County, the County shall cause said facility grade adjustment work to be completed and all costs incurred by the County to be reimbursed.

9. District and County shall inspect work performed by the County's Contractor and, upon agreement that work has been satisfactorily completed by County's Contractor on District's behalf, as specified under this Agreement, County and District shall accept the work and the total cost incurred by County for administration and construction of District's facilities, as described herein, shall be determined and billed to District. Payment from District shall be due within thirty (30) days of the invoice date.

10. It is understood and District agrees that upon completion of the work contemplated by this Agreement, District shall continue to have all ownership and maintenance responsibilities over the District-owned sanitary sewer facilities within the project.

11. County shall only accept the work accomplished on District's facilities after

receiving written approval from District's representative. District disapproval of County work shall only be for non-conformance with the County's adopted project plans and specification for County's resurfacing contract. Said approval or disapproval, if any, by District shall be provided within five (5) days of County's request for same so as not to cause the County to sustain any claims from the Contractor for delays. It is assumed that the work described herein is approved by District if no response is received within the said five (5) days.

**12.** To the full extent permitted by law, District shall defend, indemnify and hold harmless the County, its officers, agents and employees from all claims, damages, suits, or actions of every name, kind, and description, arising out of or relating to the matters covered by this Agreement to the extent that such claims, damages, suits or actions are due to the negligence or willful misconduct of District or District's failure to perform obligations required of District under this Agreement.

Likewise, to the full extent permitted by law, County shall defend, indemnify and hold District harmless from all claims, suits or actions of every name, kind, and description, arising out of or relating to the matters covered by this Agreement to the extent such claims, suits or actions are due to the negligence or willful misconduct of the County or County's failure to perform obligations required of County under this Agreement.

The duty to defend, indemnify and hold harmless includes the obligations as set forth in California Civil Code 2778. The County shall require the Contractor to name District and the County, their officers, agents, and employees as additional insureds on all insurance documents, which Contractor is required to provide for this resurfacing project, and to include all work performed on behalf of the District in the bonds, warranties and guaranties to be furnished by Contractor according to the specifications. The benefits arising under this Section 12 shall apply to the respective directors, officers, employees and agents of the parties thereto.

**13.** Unless otherwise set forth in this Agreement or unless this paragraph is subsequently modified by written amendment to this Agreement, the term of this Agreement shall be one (1) year, beginning on the Effective Date of this Agreement, or one (1) year, beginning on the Effective Date of the construction contract for said work, which ever occurs later.

**14.** This Agreement shall be binding upon the respective successors and assigns of the parties hereto.

**IN WITNESS WHEREOF**, the parties hereto, by their duly authorized representatives,  
have affixed their hands on the day and year first above written.

**"County"**

**COUNTY OF SAN MATEO**  
A Political Subdivision of the  
State of California

**BY**

\_\_\_\_\_  
James C. Porter  
Director of Public Works and Parks

**"District"**

**MONTARA WATER AND SANITARY  
DISTRICT**

**BY**

\_\_\_\_\_  
Clemens Heldmaier  
General Manager

## Exhibit "A"

