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**BOARD FINANCE COMMITTEE MEETING**  
**WEDNESDAY, JANUARY 13, 2021 – 2:00PM**

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**DUE TO COVID-19, THIS MEETING WILL BE CONDUCTED AS A TELECONFERENCE PURSUANT TO THE PROVISIONS OF THE GOVERNOR'S EXECUTIVE ORDERS N-25-20 AND N-29-20, WHICH SUSPEND CERTAIN REQUIREMENTS OF THE RALPH M. BROWN ACT.**

**MEMBERS OF THE PUBLIC MAY NOT ATTEND THIS MEETING IN PERSON.**

Committee Directors, staff and the public may participate remotely.

Public comment may be submitted via email to the District Secretary, Candy Pina, at [candyp@midpeninsulawater.org](mailto:candyp@midpeninsulawater.org). Please indicate in your email the agenda item to which your comment applies. Comments submitted before the meeting will be provided to the committee Directors before or during the meeting. Comments submitted after the meeting is called to order will be included in correspondence that will be provided to the full Board.

**Meeting Link: <https://global.gotomeeting.com/join/874301829>**  
**Dial by Telephone (Toll Free): 1-866-899-4679 (United States)**  
**Access Code: 874-301-829**

## **AGENDA**

- 1. Call to Order**
  - A. Roll Call
- 2. Public Comment**

*If you wish to address the Committee, please follow the directions at the top of the agenda. If you have anything that you wish distributed to the Committee and included for the official record, please include it in your email. Comments that require a response may be deferred for staff reply.*
- 3. Follow-Up Regarding Proposed Rate Tiers and Breakpoints within Preliminary 2020 MPWD Water Rate Study Results**
- 4. Progress Report on Refunding MPWD 2016 Certificates of Participation and Prospects for New Debt Issuance**

## 5. DRAFT FY 2020/2021 Mid-Year Budget Review

## 6. Proposed Committee Meetings:

- Wednesday, February 10, 2021 @ 2:00PM
- Wednesday, March 10, 2021 @ 2:00PM
- Wednesday, April 14, 2021 @ 2:00PM

## 7. Adjournment

This agenda was posted at the Mid-Peninsula Water District's office, 3 Dairy Lane, in Belmont, California, and on its website at [www.midpeninsulawater.org](http://www.midpeninsulawater.org).

### ACCESSIBLE PUBLIC MEETINGS

*Upon request, the Mid-Peninsula Water District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation (including auxiliary aids or services), to enable individuals with disabilities to participate in public meetings and provide comments at/related to public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, auxiliary aid, service or alternative format requested. Requests should be sent to the District Secretary at (650) 591-8941 or [candyp@midpeninsulawater.org](mailto:candyp@midpeninsulawater.org). Requests must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.*

# Mid-Peninsula Water District

## Water Rate Cost-of-Service Study

Board Finance Committee Meeting

January 13, 2021

HF&H  
Consultants, LLC



# Presentation Outline

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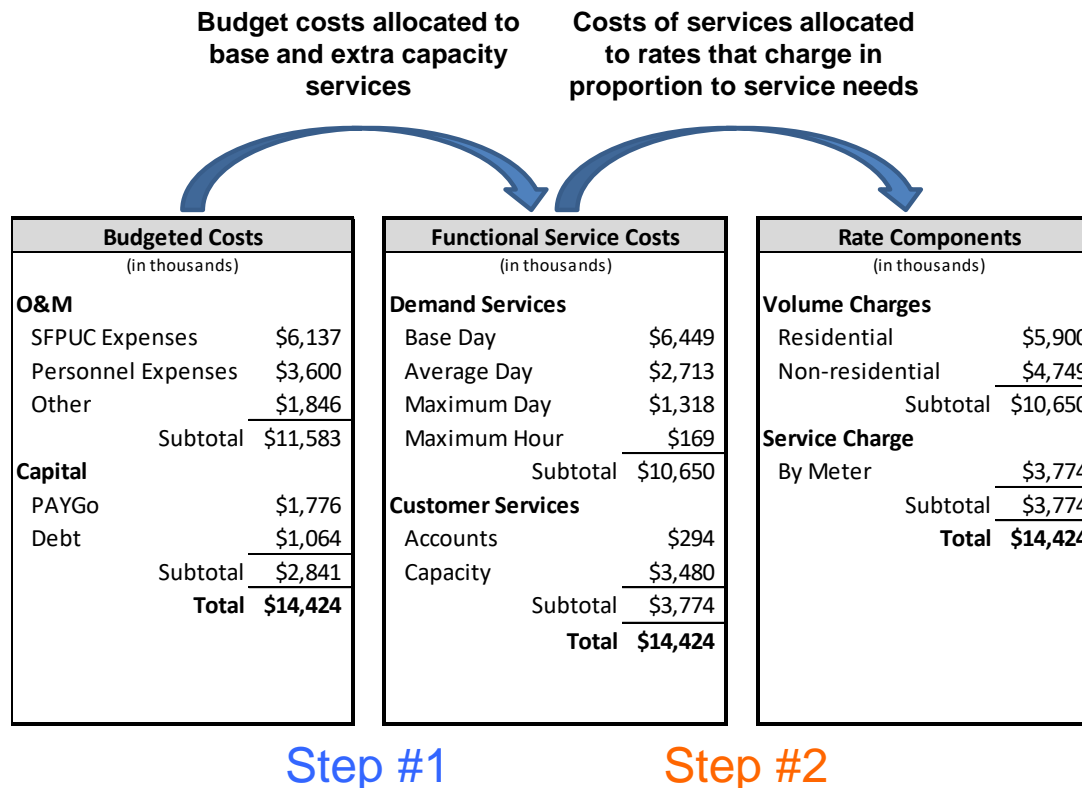
- Cost of Service Analysis
  - Allocation Steps
  - Allocations Proportionate to Customer Demands
  - Summary
- Rate Design
  - Determining Breakpoints Between Tiers
  - Determining Rates For Tiers
  - Comparison of Current With Proposed Rates



# I. COST OF SERVICE ANALYSIS



# Cost-of-Service Allocations

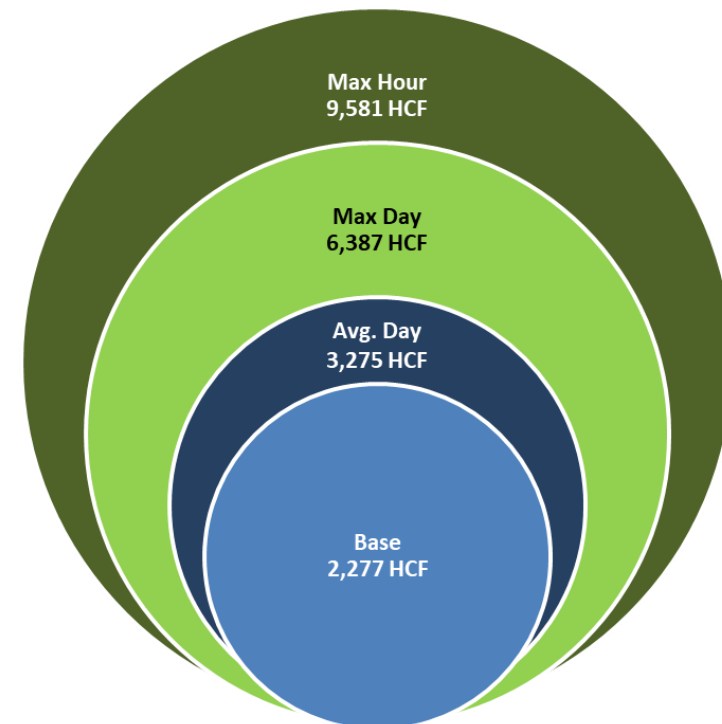


COS analysis distributes the revenue requirement to each component of the rate structure based on the functions needed to provide the service



# Levels of Service Drive The Cost of Facilities

- Base Day demand
  - Mostly inside winter demand
  - Lowest outdoor use, least peaking
- Average Day demand
  - Base demand plus average outdoor use
- Maximum Day demand
  - Average Day plus summer outdoor use
- Maximum Hour demand
  - Max Day plus peak outdoor use
  - Also enough capacity for fire flow



# Allocations Based on Demand

Customers pay incremental costs associated with incremental demand.

Allocation percentages are based on additional increments of service.

All levels of service share in the cost of higher levels of service.

	Demand Service Levels				
	Base Day	Average Day	Maximum Day	Maximum Hour	
<b>Demand (HCF)</b>					
Residential	1,259	1,813	3,572	5,358	
Non-Residential	1,018	1,463	2,815	4,223	
<b>Total Demand</b>	<b>2,277</b>	<b>3,275</b>	<b>6,387</b>	<b>9,581</b>	
<b>Allocation Percentages</b>					<b>Total HCF</b>
<b>Base Day</b>	<b>2,277</b>				<b>2,277</b>
<i>Allocation</i>	100%				100%
<b>Average Day</b>	<b>2,277</b>	<b>998</b>			3,275
<i>Allocation</i>	70%	30%			100%
<b>Maximum Day</b>	<b>2,277</b>	<b>998</b>	<b>3,112</b>		6,387
<i>Allocation</i>	36%	16%	49%		100%
<b>Maximum Hour</b>	<b>2,277</b>	<b>998</b>	<b>3,112</b>	<b>3,194</b>	9,581
<i>Allocation</i>	24%	10%	32%	33%	100%

Consumption Source: Average of FY 2018-19 and FY 2019-20 MPWD billing data





# Demand Services Allocated to Customer Classes

Consumption Charge Cost of Service	Base Day	Average Day	Maximum Day	Maximum Hour	Total
O&M (net of Non-Op Revenue)	\$6,185,498	\$2,602,631	\$251,058	\$190,551	\$9,229,738
Capital (includes D/S)	\$1,093,585	\$460,140	\$1,237,168	\$0	\$2,790,893
Transfers to Reserves	(\$830,277)	(\$349,350)	(\$169,752)	(\$21,735)	(\$1,371,115)
<b>Total Consumption Charge COS</b>	<b>\$6,448,806</b>	<b>\$2,713,421</b>	<b>\$1,318,474</b>	<b>\$168,816</b>	<b>\$10,649,516</b>
<b>Units of Service (hcf)</b>					
Residential	1,259	1,813	3,572	5,358	
Commercial	1,018	1,463	2,815	4,223	
	2,277	3,275	6,387	9,581	
<b>Proportional Allocation Factors</b>					
Residential	55.31%	55.34%	55.93%	55.93%	
Commercial	44.69%	44.66%	44.07%	44.07%	
	100.00%	100.00%	100.00%	100.00%	
<b>Total COS - Residential</b>	<b>\$3,566,883</b>	<b>\$1,501,527</b>	<b>\$737,383</b>	<b>\$94,414</b>	<b>\$5,900,206</b>
<b>Total COS - Commercial</b>	<b>\$2,881,923</b>	<b>\$1,211,893</b>	<b>\$581,091</b>	<b>\$74,402</b>	<b>\$4,749,310</b>
<b>Grand Total Consumption Charge COS</b>	<b>\$6,448,806</b>	<b>\$2,713,421</b>	<b>\$1,318,474</b>	<b>\$168,816</b>	<b>\$10,649,516</b>

Step #2:  
From Demand  
Service  
Allocations

To Volume  
Charge Rate  
Design By  
Customer  
Category



# Summary of Demand and Service Allocations

## Step #1: From Budgeted Costs

Cost Components	FY 2020-21 Net Revenue Requirement	Cost Allocation							
		Consumption Charge					Service Charge		
		Base Day	Avg. Day	Max. Day	Max. Hour	Subtotal	Accts	Capacity	Subtotal
SPUC Expenses	\$6,137,299	\$3,921,607	\$1,650,068	\$0	\$0	\$5,571,675	\$0	\$565,624	\$565,624
District O&M	\$6,178,369	\$2,511,268	\$1,056,649	\$348,056	\$195,716	\$4,111,689	\$340,971	\$1,725,709	\$2,066,680
District Capital (Debt+PAYGo)	\$4,697,775	\$1,093,585	\$460,140	\$1,237,168	\$0	\$2,790,893	\$0	\$1,906,882	\$1,906,882
Non-Operating Revenues	(\$732,683)	(\$247,377)	(\$104,087)	(\$96,998)	(\$5,165)	(\$453,626)	(\$8,998)	(\$270,058)	(\$279,056)
Transfer To/(From) Reserves	(\$1,857,040)	(\$830,277)	(\$349,350)	(\$169,752)	(\$21,735)	(\$1,371,115)	(\$37,866)	(\$448,059)	(\$485,925)
<b>Total</b>	<b>\$14,423,721</b>	<b>\$6,448,806</b>	<b>\$2,713,421</b>	<b>\$1,318,474</b>	<b>\$168,816</b>	<b>\$10,649,516</b>	<b>\$294,107</b>	<b>\$3,480,097</b>	<b>\$3,774,204</b>
		45%	19%	9%	1%	74%	2%	24%	26%

To Demand Service Allocations

To Service Charge  
Rate Design



## II. RATE DESIGN



# Determining Breakpoints

- Each level of service has an average flow that can be used as the division (“breakpoint”) between tiers
- The averages for Base Day, Average Day, and Maximum Day yield the three breakpoints that lead to four tiers

Flow per Customer (hcf per month)	Base Day	Average Day	Maximum Day	Maximum Hour
<b>Residential</b>				
hcf per day	1,259	1,813	3,572	5,358
hcf per month	37,784	54,377	107,165	
# of Accounts	7,181	7,181	7,181	
<b>Average flow per Acct (hcf/mo)</b>	<b>5.0</b>	<b>8.0</b>	<b>15.0</b>	<b>15+</b>
<b>Commercial</b>				
hcf per day	1,018	1,463	2,815	4,223
hcf per month	30,528	43,888	84,451	
# of Accounts	920	920	920	
<b>Average flow per Acct (hcf/mo)</b>	<b>33.0</b>	<b>48.0</b>	<b>92.0</b>	<b>92+</b>



# Residential Volume Charge Rates

## Four-Tier Structure

Residential COS per Unit	Base Day	Average Day	Maximum Day	Maximum Hour
<b>Residential COS - Consumption</b>	<b>\$3,566,883</b>	<b>\$1,501,527</b>	<b>\$737,383</b>	<b>\$94,414</b>
<b>Demand Per Tier</b>				
Tier 1 - 0 to 5 hcf	371,763			
Tier 2 - 5 to 8 hcf	126,923	126,923		
Tier 3 - 8 to 15 hcf	125,592	125,592	125,592	
Tier 4 - over 15 hcf	71,969	71,969	71,969	71,969
<b>Total hcf per Tier</b>	<b>696,247</b>	<b>324,484</b>	<b>197,561</b>	<b>71,969</b>
<b>Cost-of-Service per Unit (hcf)</b>	<b>\$5.12</b>	<b>\$4.63</b>	<b>\$3.73</b>	<b>\$1.31</b>

COS from Slide #7

Incremental Cost per Tier

Unit Cost Calculation	Base Day	Average Day	Maximum Day	Maximum Hour
Maximum Hour Component				\$1.31
Maximum Day Component			\$3.73	\$3.73
Average Day Component		\$4.63	\$4.63	\$4.63
Base Day Component	\$5.12	\$5.12	\$5.12	\$5.12
<b>Unit Cost per hcf (by Tier)</b>	<b>\$5.12</b>	<b>\$9.75</b>	<b>\$13.48</b>	<b>\$14.79</b>

Rates per tier

Consumption Source: Average of FY 2018-19 and FY 2019-20 MPWD billing data



# Commercial Volume Charge Rates

## Two-Tier Structure

Commercial COS per Unit	Base Day/ Average Day	Max Day Max Hour
<b>Commercial COS - Consumption</b>	<b>\$4,093,816</b>	<b>\$655,494</b>
<b>Demand Per Tier</b>		
Tier 1 - 0 to 48 hcf	211,860	
Tier 2 - over 48 hcf	343,199	343,199
<b>Total hcf per Tier</b>	<b>555,059</b>	<b>343,199</b>
<b>Cost-of-Service per Unit (hcf)</b>	<b>\$7.38</b>	<b>\$1.91</b>

Incremental  
Cost per Tier

Unit Cost Calculation	Base Day/ Average Day	Max Day Max Hour
Max Day/Max Hour Component		\$1.91
Base Day/Average Day Component	\$7.38	\$7.38
<b>Unit Cost per hcf (by Tier)</b>	<b>\$7.38</b>	<b>\$9.29</b>

Rates per tier



# Comparison of Current with Proposed Rates

Customer Category	Current		Proposed					
	Tier Size (HCF/Mo.)	Rate (\$/HCF)	Tier Size (HCF/Mo.)	Rate (\$/HCF)				
				7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025
<b>Residential</b>			<i>% Change</i>	various	5.0%	4.0%	4.0%	4.0%
	Tier 1	0 to 2 \$5.86	Tier 1	0 to 5 \$5.12	\$5.38	\$5.59	\$5.82	\$6.05
	Tier 2	3 to 8 \$8.69	Tier 2	6 to 8 \$9.75	\$10.24	\$10.65	\$11.07	\$11.52
	Tier 3	9 to 20 \$10.60	Tier 3	9 to 15 \$13.48	\$14.16	\$14.72	\$15.31	\$15.92
	Tier 4	21+ \$12.50	Tier 4	16+ \$14.79	\$15.53	\$16.16	\$16.80	\$17.47
<b>Commercial</b>	Tier 1	0 to 5 \$7.80	Tier 1	0 to 48 \$7.38	\$7.74	\$8.05	\$8.38	\$8.71
	Tier 2	6+ \$9.16	Tier 2	49+ \$9.29	\$9.75	\$10.14	\$10.55	\$10.97



**MID-PENINSULA WATER DISTRICT  
OPERATIONS BUDGET FOR FY 2020-2021  
SUMMARY**

DESCRIPTION	APPROVED FY 2020-2021 BUDGET \$	ACTUALS 7/1/2020 11/30/2020	PRELIMINARY MID-YEAR REVIEW FY 2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
<b>OPERATING REVENUE</b>					
WATER COMMODITY CHARGES	9,800,000	5,599,275	9,800,000	-	0.0%
FIXED SYSTEM CHARGES	3,000,000	1,317,129	3,000,000	-	0.0%
FIRE SERVICE CHARGES	14,000	6,918	14,000	-	0.0%
MISC CUSTOMER ACCOUNT FEES	49,750	(462)	(462)	(50,212)	-100.9%
MISCELLANEOUS OPERATING	60,000	-	60,000	-	0.0%
PROPERTY TAX REVENUE	268,000	79,755	268,000	-	0.0%
<b>TOTAL OPERATING REVENUE *</b>	<b>13,191,750</b>	<b>7,002,615</b>	<b>13,141,538</b>	<b>(50,212)</b>	<b>-0.4%</b>
WATER SYSTEM CAPACITY CHARGES	40,000	10,043	40,000	-	0.0%
WATER DEMAND OFFSET CHARGES	20,000	673	20,000	-	0.0%
SERVICE LINE & INSTALLATION CHARGES	60,000	15,799	60,000	-	0.0%
MISCELLANEOUS NON-OPERATING *	75,000	1,934,740	1,950,000	1,875,000	2500.0%
INTEREST REVENUE - LAIF *	75,000	23,924	58,000	(17,000)	-22.7%
INTEREST REVENUE - COP	150,000	1,980	5,000	(145,000)	-96.7%
LEASE OF PHYSICAL PROPERTY *	175,000	59,734	145,000	(30,000)	-17.1%
LANDSCAPE PERMIT REVENUE	10,000	9,800	10,000	-	0.0%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>605,000</b>	<b>2,056,693</b>	<b>2,288,000</b>	<b>1,683,000</b>	<b>278.2%</b>
<b>TOTAL REVENUE</b>	<b>13,796,750</b>	<b>9,059,307</b>	<b>15,429,538</b>	<b>1,632,788</b>	<b>11.8%</b>
<b>OPERATING EXPENDITURES (OP EXP)</b>					
SALARIES & WAGES	2,148,750	795,595	2,168,750	20,000	0.9%
PAYROLL TAXES & BENEFITS	1,320,352	489,630	1,773,755	453,403	34.3%
PURCHASED WATER	5,667,168	2,861,863	5,667,168	-	0.0%
OUTREACH & EDUCATION	66,000	17,876	66,000	-	0.0%
M&R - OPS SYSTEM	458,557	220,854	473,557	15,000	3.3%
M&R - FACILITIES & EQUIPMENT	141,625	55,461	141,625	-	0.0%
SYSTEM SURVEYS	85,000	49,970	85,000	-	0.0%
ADMINISTRATION & EQUIPMENT	346,500	223,234	384,500	38,000	11.0%
MEMBERSHIP & GOV FEES	261,894	92,225	266,660	4,766	1.8%
BAD DEBT & CLAIMS	56,000	5,121	56,000	-	0.0%
UTILITIES	347,600	121,724	347,600	-	0.0%
PROFESSIONAL SERVICES	886,675	262,274	986,733	100,058	11.3%
TRAINING/TRAVEL & RECRUITMENT	61,500	7,287	61,500	-	0.0%
RESTRICTED EARNINGS	225,000	25,904	225,000	-	0.0%
DEPRECIATION	1,080,000	432,091	1,080,000	-	0.0%
DEBT SERVICE	1,069,500	280,276	1,069,500	-	0.0%
<b>TOTAL OPERATING EXPENSES</b>	<b>14,222,121</b>	<b>5,941,385</b>	<b>14,853,348</b>	<b>631,227</b>	<b>4.4%</b>
<b>NET OPERATING SURPLUS/LOSS</b>	<b>(425,370)</b>	<b>3,117,922</b>	<b>576,190</b>	<b>1,001,561</b>	<b>-235.5%</b>
<b>TRANSFER FROM (TO) WORKING CAPITAL RESERVES*</b>	<b>425,370</b>	<b>(3,117,922)</b>	<b>(576,190)</b>	<b>(1,001,561)</b>	<b>-235.5%</b>
<b>NET TRANSFERS TO CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>DEBT SERVICE COVERAGE</b>	<b>1.80</b>	<b>2.46</b>	<b>1.94</b>		

\* Revenues included in Debt Service Coverage Ratio



**MID-PENINSULA WATER DISTRICT  
OPERATIONS BUDGET FOR YEAR 2020-2021  
PRELIMINARY DETAILED**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	APPROVED FY 2020-2021 BUDGET \$	ACTUAL 7/1/2020 11/30/2020	PRELIMINARY MID-YEAR REVIEW		
				FY 2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
4010	Water Commodity Charges	9,800,000	5,599,275	9,800,000	-	0.0%
4020	Fixed System Charges	3,000,000	1,317,129	3,000,000	-	0.0%
4030	Fire Service Charges	14,000	6,918	14,000	-	0.0%
4040	Credit/Debit Card Fees	15,000	(12)	(12)	(15,012)	-100.1%
4041	Late Fees	20,000	(150)	(150)	(20,150)	-100.8%
4042	48-Hour Notice Fees	12,000	(175)	(175)	(12,175)	-101.5%
4043	Shut Off Fees	1,750	(225)	(225)	(1,975)	-112.9%
4044	After Hour Fees	1,000	100	100	(900)	-90.0%
4080	Miscellaneous Operating	60,000	-	60,000	-	0.0%
<b>4000</b>	<b>TOTAL WATER CHARGES</b>	<b>12,923,750</b>	<b>6,922,860</b>	<b>12,873,538</b>	<b>(50,212)</b>	<b>-0.4%</b>
4202	Property Tax Revenue	268,000	79,755	268,000	-	0.0%
<b>4200</b>	<b>OTHER OPERATING REVENUE</b>	<b>268,000</b>	<b>79,755</b>	<b>268,000</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>13,191,750</b>	<b>7,002,615</b>	<b>13,141,538</b>	<b>(50,212)</b>	<b>-0.4%</b>
4060	Water System Capacity Charges	40,000	10,043	40,000	-	0.0%
4070	Water Demand Offset Charges	20,000	673	20,000	-	0.0%
4090	Miscellaneous - Non Operating	75,000	1,934,740	1,950,000	1,875,000	2500.0%
4050	Service Line & Installation Charges	60,000	15,799	60,000	-	0.0%
4102	Interest Revenue- LAIF	75,000	23,924	58,000	(17,000)	-22.7%
4103	Interest Revenue-COP Funds	150,000	1,980	5,000	(145,000)	-96.7%
<b>4100</b>	<b>INTEREST REVENUE</b>	<b>225,000</b>	<b>25,904</b>	<b>63,000</b>	<b>(162,000)</b>	<b>-72.0%</b>
4201	Lease of Physical Property	175,000	59,734	145,000	(30,000)	-17.1%
4208	Landscape Plan Permit Review	10,000	9,800	10,000	-	0.0%
<b>4200</b>	<b>OTHER NON-OPERATING REVENUE</b>	<b>185,000</b>	<b>69,534</b>	<b>155,000</b>	<b>(30,000)</b>	<b>-16.2%</b>
<b>4000</b>	<b>TOTAL NON-OPERATING REVENUE</b>	<b>605,000</b>	<b>2,056,693</b>	<b>2,288,000</b>	<b>1,683,000</b>	<b>278.2%</b>
	<b>TOTAL OPERATING &amp; NON-OP REVENUE</b>	<b>13,796,750</b>	<b>9,059,307</b>	<b>15,429,538</b>	<b>1,632,788</b>	<b>11.8%</b>
6011	Salaries & Wages	2,058,750	753,381	2,058,750	-	0.0%
6012	Director Compensation	10,000	2,500	10,000	-	0.0%
<b>6010</b>	<b>GROSS REGULAR WAGES</b>	<b>2,068,750</b>	<b>755,881</b>	<b>2,068,750</b>	<b>-</b>	<b>0.0%</b>
6017	<b>CAPITAL SALARY &amp; WAGES reversed</b>	<b>-</b>				
6021	Overtime Labor	40,000	21,479	55,000	15,000	37.5%
6022	Standby Labor	40,000	18,235	45,000	5,000	12.5%
<b>6020</b>	<b>SUB-TOTAL SALARY &amp; WAGES</b>	<b>2,148,750</b>	<b>795,595</b>	<b>2,168,750</b>	<b>20,000</b>	<b>0.9%</b>
6031	FICA/Medicare PR Tax	164,379	58,976	164,379	-	0.0%
6038	ACWA Health Care	432,600	147,937	432,600	-	0.0%
6039	ACWA Dental	32,445	10,661	32,445	-	0.0%

**MID-PENINSULA WATER DISTRICT  
OPERATIONS BUDGET FOR YEAR 2020-2021  
PRELIMINARY DETAILED**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	APPROVED FY 2020-2021 BUDGET \$	ACTUAL 7/1/2020 11/30/2020	PRELIMINARY MID-YEAR REVIEW		
				FY 2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
6040	ACWA Vision	4,597	2,059	5,000	403	8.8%
6041	ACWA Life/AD&D	5,744	2,378	5,744	-	0.0%
6042	Standard LDL/SDL Disability	18,926	6,228	18,926	-	0.0%
6043	Workers' Comp Insurance	56,650	21,331	56,650	-	0.0%
6044	Unemployment	1,000	-	1,000	-	0.0%
6045	CALPERS Retirement - ER 2%@55	180,000	135,145	180,000		0.0%
6045	CALPERS UAL Fresh Start 7/1/20 (A)	50,000	27,026	-	(50,000)	-100.0%
6046	Retirees' ACWA Health Care (A)	-	22,988	-	-	N/A
6047	Directors' ACWA Health Care	124,373	38,688	124,373	-	0.0%
6049	Medical Reimbursement	600	248	600	-	0.0%
6050	Employee Service Recognition	10,000	4,045	10,000	-	0.0%
6051	EE Safety Incentive/Wellness Program	15,000	3,760	15,000	-	0.0%
6052	Uniforms	27,038	8,159	27,038	-	0.0%
6053	PARS OPEB Expense	197,000	-	700,000	503,000	255.3%
<b>6030</b>	<b>TOTAL PAYROLL TAXES &amp; BENEFITS</b>	<b>1,320,352</b>	<b>489,630</b>	<b>1,773,755</b>	<b>453,403</b>	<b>34.3%</b>
<b>6000</b>	<b>PERSONNEL COSTS</b>	<b>3,469,102</b>	<b>1,285,225</b>	<b>3,942,505</b>	<b>473,403</b>	<b>13.6%</b>
<b>6101</b>	SFPUC Treated Water	5,100,000	2,625,587	5,100,000	-	0.0%
<b>6102</b>	BAWSCA (Debt Service Surcharges)	488,544	203,560	488,544	-	0.0%
<b>6103</b>	Rates Stabilization	-	-	-	-	N/A
<b>6104</b>	SFPUC Water Service Charge	78,624	32,716	78,624	-	0.0%
<b>6100</b>	<b>PURCHASED WATER</b>	<b>5,667,168</b>	<b>2,861,863</b>	<b>5,667,168</b>	<b>-</b>	<b>0.0%</b>
6301	Water Conservation Program	7,000	522	7,000	-	0.0%
6302	School Conservation Program	7,000	-	7,000	-	0.0%
6303	Public Outreach & Education	25,000	9,643	25,000	-	0.0%
					-	N/A
6305	Smart Irrigation Rebates	5,000	1,642	5,000	-	0.0%
6306	Washing Machine Rebates	-	-	-	-	N/A
6307	Lawn-Be-Gone Rebates	20,000	5,693	20,000	-	0.0%
6308	Rain Barrel Rebates	2,000	375	2,000	-	0.0%
6304	<b>TOTAL WATER CONSERVATION REBATES</b>	<b>27,000</b>	<b>7,710</b>	<b>27,000</b>	<b>-</b>	<b>0.0%</b>
<b>6300</b>	<b>OUTREACH/EDUCATION</b>	<b>66,000</b>	<b>17,876</b>	<b>66,000</b>	<b>-</b>	<b>0.0%</b>
6401	Water Quality	62,250	32,129	62,250	-	0.0%
6402	Pumping	51,875	574	51,875	-	0.0%
6403	Storage Tanks	10,375	2,285	10,375	-	0.0%
6404	Mains/Distribution	103,750	150,476	103,750	-	0.0%
6405	Meters & Service	35,000	16,667	50,000	15,000	42.9%
6406	Fire Hydrants	100,000	4,009	100,000	-	0.0%
6407	Regulator Stations	10,375	-	10,375	-	0.0%
6408	Safety	38,388	5,084	38,388	-	0.0%
6409	SCADA Maintenance	20,000	7,532	20,000	-	0.0%
6410	Generator Maintenance	26,544	2,099	26,544	-	0.0%
<b>6400</b>	<b>M&amp;R - OPS SYSTEMS</b>	<b>458,557</b>	<b>220,854</b>	<b>473,557</b>	<b>15,000</b>	<b>3.3%</b>

**MID-PENINSULA WATER DISTRICT  
OPERATIONS BUDGET FOR YEAR 2020-2021  
PRELIMINARY DETAILED**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	APPROVED FY 2020-2021 BUDGET \$	ACTUAL 7/1/2020 11/30/2020	PRELIMINARY MID-YEAR REVIEW		
				FY 2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
6501	M&R-Buildings&Grounds	86,500	35,114	86,500	-	0.0%
6502	M&R- Equipment&Tools	14,250	4,819	14,250	-	0.0%
6503	M&R- Vehicles & Large Equipment	9,750	6,616	9,750	-	0.0%
6504	M&R - Fuel	31,125	8,912	31,125	-	0.0%
<b>6500</b>	<b>M&amp;R - FACILITIES &amp; EQUIPMENT</b>	<b>141,625</b>	<b>55,461</b>	<b>141,625</b>	<b>-</b>	<b>0.0%</b>
6601	Cathodic Protection Survey	35,000	-	35,000	-	0.0%
6602	Leak Detection Survey	50,000	49,970	50,000	-	0.0%
<b>6600</b>	<b>MAJOR MAINTENANCE</b>	<b>85,000</b>	<b>49,970</b>	<b>85,000</b>	<b>-</b>	<b>0.0%</b>
6701	Office Supplies	10,000	4,029	10,000	-	0.0%
6702	Insurance- Liability/Vehicles	95,000	48,890	118,000	23,000	24.2%
6703	Postage	5,500	1,262	5,500	-	0.0%
6704	Printing/Printing Supplies	18,000	-	18,000	-	0.0%
6705	Equipment Services/Maintenance	10,000	2,323	10,000	-	0.0%
6706	Computer Supplies & Upgrades	66,000	4,476	66,000	-	0.0%
6707	Security & Safety	12,000	4,305	12,000	-	0.0%
6708	Other Fees	-	98,953	-	-	N/A
6709	Credit/Debit Card Processing Fees	82,500	-	97,500	15,000	18.2%
6710	Check Processing Fees	12,000	-	12,000	-	0.0%
6711	Bank Service Charges	35,500	58,997	35,500	-	0.0%
<b>6700</b>	<b>OFFICE SUPPLIES &amp; EQUIP</b>	<b>346,500</b>	<b>223,234</b>	<b>384,500</b>	<b>38,000</b>	<b>11.0%</b>
6801	Dues & Publications	34,186	15,191	37,000	2,814	8.2%
6802	Gov't Fees & Licenses	40,000	4,890	40,000	-	0.0%
6803	BAWSCA Membership Assessments	78,660	30,553	78,660	-	0.0%
6804	Env Health - Cross Connection Inspection	33,048	14,375	35,000	1,952	5.9%
6805	Software License	76,000	27,216	76,000	-	0.0%
<b>6800</b>	<b>MEMBERSHIP &amp; GOV FEES</b>	<b>261,894</b>	<b>92,225</b>	<b>266,660</b>	<b>4,766</b>	<b>1.8%</b>
6901	Bad Debt	50,000	1,356	50,000	-	0.0%
6902	Claims	6,000	3,765	6,000	-	0.0%
<b>6900</b>	<b>BAD DEBT &amp; CLAIMS</b>	<b>56,000</b>	<b>5,121</b>	<b>56,000</b>	<b>-</b>	<b>0.0%</b>
7001	Utilities-Internet/Cable	18,500	2,803	18,500	-	0.0%
7002	Utilities-Cellular Telephones	14,000	4,046	14,000	-	0.0%
7003	Utilities-Electric-Pumping	252,000	91,491	252,000	-	0.0%
7004	Utilities-Electric-Bldgs&Grounds	27,800	11,874	27,800	-	0.0%
7005	Utilities-Telephones	27,800	8,971	27,800	-	0.0%
7006	Utilities-Sewer - NPDES	7,500	2,539	7,500	-	0.0%
<b>7000</b>	<b>UTILITIES</b>	<b>347,600</b>	<b>121,724</b>	<b>347,600</b>	<b>-</b>	<b>0.0%</b>
7101	Prof Serv - District Counsel	90,000	32,969	90,000	-	0.0%
7102	Prof Serv - District Engineer	75,000	43,566	75,000	-	0.0%

**MID-PENINSULA WATER DISTRICT  
OPERATIONS BUDGET FOR YEAR 2020-2021  
PRELIMINARY DETAILED**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	APPROVED FY 2020-2021 BUDGET \$	ACTUAL 7/1/2020 11/30/2020	PRELIMINARY MID-YEAR REVIEW		
				FY 2020-2021 BUDGET	INCREASE (DECREASE)	% CHANGE
7103	Prof Serv - IT	57,000	8,087	57,000	-	0.0%
7104	Prof Serv- Annual Finance Audit	20,000	20,058	20,058	58	0.3%
7105	Prof Serv - Mngmt Consult	-	-	-	-	N/A
7106	Prof Serv- Accounting & Payroll	24,750	7,744	24,750	-	0.0%
7107	Prof Serv- Customer Billing	61,800	25,297	61,800	-	0.0%
7108	Recruiting	-	(19)	-	-	N/A
7109	Prof Serv - Answering Svs	4,125	1,405	4,125	-	0.0%
7110	Prof Serv - Miscellaneous	550,000	123,167	650,000	100,000	18.2%
7111	Prof Serv - District Treasurer	4,000	-	4,000	-	0.0%
<b>7100</b>	<b>PROFESSIONAL SERVICES</b>	<b>886,675</b>	<b>262,274</b>	<b>986,733</b>	<b>100,058</b>	<b>11.3%</b>
7201	Director Travel	4,000	-	4,000	-	0.0%
7202	Director Expense	1,600	-	1,600	-	0.0%
7203	Elections	24,000	-	24,000	-	0.0%
7204	Employee Travel/Training	24,400	5,483	24,400	-	0.0%
7205	Meetings Expense	7,500	1,804	7,500	-	0.0%
<b>7200</b>	<b>TRAINING &amp; TRAVEL</b>	<b>61,500</b>	<b>7,287</b>	<b>61,500</b>	<b>-</b>	<b>0.0%</b>
7302	Restricted Earnings Expense - Interest LAIF & COP '(A)	225,000	25,904	225,000	-	0.0%
<b>7300</b>	<b>RESTRICTED EARNINGS EXPENSE</b>	<b>225,000</b>	<b>25,904</b>	<b>225,000</b>	<b>-</b>	<b>0.0%</b>
8001	Working Reserves: Capital	-	-	-	-	N/A
8002	Working Reserves: Operating	-	-	-	-	N/A
<b>8000</b>	<b>RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
9010	DEPRECIATION	1,080,000	432,091	1,080,000	-	0.0%
9011	DEBT SERVICE TRUSTEE FEES & EXPENSES	1,069,500	280,276	1,069,500	-	0.0%
9012	DEBT SERVICE 2017-2018 COPs	-	-	-	-	-
<b>SUB-TOTAL - OPERATING EXPENSES</b>		<b>10,753,019</b>	<b>4,656,160</b>	<b>10,910,843</b>	<b>157,824</b>	<b>1.5%</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>14,222,121</b>	<b>5,941,385</b>	<b>14,853,348</b>	<b>631,227</b>	<b>4.4%</b>
<b>NET OPERATING SURPLUS/(LOSS)</b>						
<b>TRANSFER TO CAPITAL</b>		<b>(425,371)</b>	<b>3,117,922</b>	<b>576,190</b>	<b>1,001,561</b>	<b>-235.5%</b>

(A) Accounts to be reimbursed by PRSP and OPEB accounts at Fiscal Year End.

**MID-PENINSULA WATER DISTRICT  
CAPITAL BUDGET FOR FY 2020-2021  
CAPITAL IMPROVEMENT PROGRAM (REVENUE FUNDED)**

<b>PROJ #</b>	<b>PROJECT NAME</b>	<b>CAPITAL FY 2020-2021 BUDGET \$</b>	<b>ACTUAL 07/01/20 11/30/20</b>	<b>PRELIMINARY MID-YEAR REVIEW FY 2020-2021 BUDGET</b>	<b>INCREASE (DECREASE)</b>	<b>% CHANGE</b>
15-86	Folger Pump Station Demolition - Project #15-86	330,000	289	330,000	-	0.0%
20-05	Transmission Water Main Assessments	220,000	9,009	500,000	280,000	127.3%
20-09	Dairy Lane Operations Center Rehabilitation – Phase 1 (Planning, Architectural/Engineering Design, and Construction Support, including Contingencies)	150,000	-	150,000	-	N/A
20-01	Hastings Drive Service Connection Replacements; and	138,000	-	138,000	-	N/A
15-40	Hastings Drive Water Main Replacement (Planning, Engineering Design, and Construction Support, including Contingencies)	88,000	6,973	88,000	-	0.0%
15-88	Vine Street (Zone 5) Improvements (Planning, Engineering Design, and Construction Support, including Contingencies)	165,000	-	165,000	-	N/A
N/A	Miscellaneous Capital Outlay/Projects	50,000	102	80,000	30,000	60.0%
<b>TOTAL</b>		<b>1,141,000</b>	<b>16,373</b>	<b>1,451,000</b>	<b>310,000</b>	<b>27.2%</b>
<b>DEPRECIATION</b>		<b>1,080,000</b>	<b>432,091</b>	<b>1,080,000</b>	<b>-</b>	<b>0.0%</b>
<b>NET OPERATING SURPLUS/LOSS</b>		<b>(425,370)</b>	<b>3,117,922</b>	<b>576,190</b>	<b>1,001,560</b>	<b>-235.5%</b>
<b>TRANSFER FROM (TO) WORKING CAPITAL RESERVES</b>		<b>425,370</b>	<b>(3,117,922)</b>	<b>(576,190)</b>	<b>(1,001,560)</b>	<b>-235.5%</b>
<b>NET TRANSFERS TO CAPITAL</b>		<b>61,000</b>	<b>(415,718)</b>	<b>371,000</b>	<b>310,000</b>	<b>508.2%</b>
<b>CAPITAL OUTLAY/CAPITAL PROJECTS</b>		<b>(1,141,000)</b>	<b>(16,373)</b>	<b>(1,451,000)</b>	<b>(310,000)</b>	<b>27.2%</b>
<b>NET RESULTS OF CAPITAL</b>		<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

**MID-PENINSULA WATER DISTRICT  
CAPITAL BUDGET FOR FY 2020-2021  
CAPITAL IMPROVEMENT PROGRAM (COP FUNDS)**

<i>PROJ #</i>	<i>PROJECT NAME</i>	<i>2016 COP FUNDED BUDGET \$</i>	<i>ACTUAL THROUGH 06/30/20</i>	<i>ACTUAL 07/01/20 7/1/20-11/30/20</i>	<i>ACTUAL PROJECT TOTAL</i>	<i>BALANCE/ (OVER BUDGET)</i>
15-76	El Camino Real Water Main Replacement	3,520,000	385,328	62,549	447,877	3,072,123
15-89	Dekoven Tanks Replacement	3,850,000	160,013	139,935	299,949	3,550,051
15-72-A	SR 101 Crossing at PAMF Hospital – Phase 1 (Water Main Construction within easement on PAMF property in San Carlos from Industrial Road to PAMF property line west of SR101)	595,000	427,416	28,227	455,643	139,357
15-75A	Old County Road Improvements	4,030,000	258,548	17,480	276,028	3,753,972
	<b>PRELIMINARY MID-YEAR PREVIEW PROJECT ADDITIONS</b>					
20-07	Harbor Boulevard Water Main Replacement	346,500	-	-	-	346,500
15-29	Belmont Canyon Road Water Main Replacement	115,500	-	-	-	115,500
	<b>TOTAL</b>	<b>12,457,000</b>	<b>1,231,306</b>	<b>248,191</b>	<b>1,479,498</b>	<b>10,977,502</b>