NORTH SAN MATEO COUNTY SANITATION DISTRICT

a subsidiary of the City of Daly City

333 – 90TH STREET, DALY CITY, CALIFORNIA 94015-1895

(650) 991-8127

REGULAR MEETING – BOARD OF DIRECTORS

Monday, December 14, 2015 - 6:45 PM
City Hall Council Chambers – 2nd Floor
333 – 90th Street, Daly City, CA 94015

AGENDA

Persons with disabilities who require auxiliary aids or services in attending or participating in this meeting should call the office of the City Clerk at 991-8078. *We will need* ***FIVE (5) WORKING DAYS BEFORE ANY FUTURE MEETINGS*** *to make any necessary accommodations.*

CALL TO ORDER:

ROLL CALL:

APPROVAL OF AGENDA:

CONSENT AGENDA

All items listed on the Consent Agenda are considered to be routine and may be approved by one roll call vote of the Board of Directors. There shall be no separate discussion of the matters on the Consent Agenda unless requested by a member of the Board. If discussion is required, that item will be removed from the Consent Agenda and will be considered separately at the end of the Agenda.

Minutes:

1. Regular Meeting of October 26, 2015

Action Items:

2. Sewer Service Charge Appeals - FY 2015/16

3. Revenue and Expenditures Summary Report - August 2015

END OF CONSENT AGENDA

"AVAILABILITY OF PUBLIC RECORDS. All public records relating to an open session item on this agenda, which are not exempt from disclosure pursuant to the California Public Records Act, that are distributed to a majority of the legislative body will be available for public inspection at the City Clerk's Office, City Hall located at 333 90th Street, Daly City, CA during normal business hours, at the same time that the public records are distributed or made available to the legislative body."

REORGANIZATION OF BOARD OF DIRECTORS

4. Election of Chair

5. Election of Vice Chair

PUBLIC APPEARANCES/ORAL COMMUNICATIONS:

NOTE: Speakers are limited to two minutes, unless modified by the Chair. The District cannot take action on any matter raised under this item.

NEW BUSINESS:

6. Presentation of FY 2014/15 Annual Financial Statements

Staff:
Chiu
Recommended Action:
Motion to Accept

REPORTS:

7. Board of Directors

8. Staff

A Vista Grande Drainage Basin Community Update Meeting

Staff:
Sweetland
Recommended Action:
Information Only (Oral Report)

ADJOURNMENT:

REGULAR MEETING - BOARD OF DIRECTORS

MINUTES

October 26, 2015

The Board of Directors of the North San Mateo County Sanitation District convened in a Regular Meeting on August 10, 2015, in the City Council Chamber, City Hall, 333 - 90th Street, Daly City, California.

The meeting was called to order by Chairman Ray Buenaventura at 7:05 p.m.

ROLL CALL:

Present: Christensen, Canepa, Guingona, Torres & Buenaventura
Absent: none

Staff Present: General Manager Patricia Martel, District Counsel Rose Zimmerman, Assistant City Manager Julie Thuy Underwood, Assistant City Clerk Teresa Ricci and Plant and Equipment Maintenance Manager Joshua Cosgrove, Director of Water and Wastewater Resources Patrick Sweetland and Emelyn Ponce as Recording Secretary.

APPROVAL OF AGENDA:

Motion was made, seconded (Canepa/Torres) and unanimously approved.

CONSENT AGENDA:

1. **Minutes of Regular Meeting of September 14, 2015**
2. **Sewer Service Charge Appeals –FY 2015/16**
3. **Revenue and Expenditure Summary Report – July 2015**

Motion was made, seconded (Torres/Canepa) and unanimously carried to adopt the Consent Agenda.

NEW BUSINESS:

4. **Completion of New Hot Boiler and Rehabilitation of Existing Hot Water Boiler Design and Installation Project**

Plant and Equipment Maintenance Manager Joshua Cosgrove advised the Board that all work associated with the design and installation of the new hot water boiler and the rehabilitation of the existing hot water boiler had been completed. Thus, requesting Board Members to authorize the issuance of the Notice of Completion. The BAAQMD developed more stringent air emission regulations in 2011 that required the North San Mateo County Sanitation District (NSMCSD) to retrofit and convert the existing hot water boiler from a fuel supply of digester gas/diesel fuel to digester gas/natural gas. Bay City Boiler was awarded the project for $245, 975.00 to install a secondary unit to allow the retrofit of the existing unit to take place and also to provide redundancy for the system. Bay City Boiler ordered, delivered and completed its main work on October, 2014. The construction passed all staff inspections, except for the air emissions test for the BAAQMD permit. A third party contractor Blue Sky was hired to perform the air emissions testing which was completed on September, 2015 and accepted by BAAQMD, and issued the District’s permit. The final payment to Bay City Boiler for the completion of this project amounting to $61,443.75 from project retention can now be released since all the BAAQMD requirements have been met.

Motion was made, seconded (Canepa/Christensen) and unanimously carried to adopt the Resolution No. 15-SD-08, "Completion of New Hot Boiler and Rehabilitation of Existing Hot Water Boiler Design and Installation Project".

REPORTS:

5. **Board of Directors**

   None.

6. **Staff**

   None.

ADJOURNMENT:

Motion was made, seconded (Torres/Guingona) and unanimously carried to adjourn the Regular Meeting at 7:10 p.m.

Item # 2

Agenda Report

North San Mateo County Sanitation District

a subsidiary of the City of Daly City

Meeting Date: December 14, 2015

Subject: SEWER SERVICE CHARGE APPEALS – FISCAL YEAR 2015-16

Recommended Action

Based on staff review, I recommend that the sewer service charge be revised and based on annual water consumption or average yearly consumption excluding the base period.

Daly City Water

Richard Merlo
Parcel #006-393-100

Victor Aiello
Parcel #006-445-160

Gary Gee
Parcel #003-417-330

Yunbai Wu
Parcel #002-121-410

Zheng H. Tang
Parcel #002-392-250

Lola Vildavskaia
Parcel #002-084-340

Richard MacDougall
Parcel #002-061-040

Cynthia Yee
Parcel #091-181-050

California Water Service

Lamberto Alaba
Parcel #006-335-250

Ken Wei
Parcel #006-133-090

Tom Hazard
Parcel #006-082-180

Linda Hall
Parcel #006-323-150

Staff is available to provide any additional information desired by the Chair or Board Members.

Respectfully submitted,

Lawrence Chiu
Director of Finance and
Administrative Services

CC: District General Manager
City Attorney
Department of Water and Wastewater Resources

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	006-393-100	2015-16
CUSTOMER NAME	RICHARD MERLO	
SERVICE ADDRESS	313 2ND AVE., DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	33
		2 MONTHS PRIOR	35
2 MONTHS AFTER	29	4 MONTHS PRIOR	32
4 MONTHS AFTER	25	6 MONTHS PRIOR	27
		8 MONTHS PRIOR	23
		10 MONTHS PRIOR	25
		ACTUAL ANNUAL USAGE	**175**
		BASE PERIOD ANNUALIZED	198
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**23**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**13%**
		ANNUAL CREDIT IN DOLLARS	**$143.98**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, THE MERLOS HAD A BROKEN PIPE.
WHEN REPAIRS WERE MADE, THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD
GRANT ADJUSTMENT BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	006-445-160	2015-16
CUSTOMER NAME	VICTOR AIELLO	
SERVICE ADDRESS	4 ROYCE WAY, DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	24
		2 MONTHS PRIOR	8
2 MONTHS AFTER	12	4 MONTHS PRIOR	11
4 MONTHS AFTER	22	6 MONTHS PRIOR	9
		8 MONTHS PRIOR	2
		10 MONTHS PRIOR	5
		ACTUAL ANNUAL USAGE	**59**
		BASE PERIOD ANNUALIZED	144
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**85**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**144%**
		ANNUAL CREDIT IN DOLLARS	**$532.10**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MR. AIELLO HAD AN UNEXPECTED LOSS OF WATER. THE USAGE HAS SINCE DROPPED.

STAFF RECOMMENDATION TO BOARD
GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	002-121-410	2015-16
CUSTOMER NAME	YUNBAI WU	
SERVICE ADDRESS	53 DORCHESTER DR., DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	20
		2 MONTHS PRIOR	17
2 MONTHS AFTER	18	4 MONTHS PRIOR	12
4 MONTHS AFTER	15	6 MONTHS PRIOR	3
		8 MONTHS PRIOR	6
		10 MONTHS PRIOR	0
		ACTUAL ANNUAL USAGE	**58**
		BASE PERIOD ANNUALIZED	120
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**62**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**107%**
		ANNUAL CREDIT IN DOLLARS	**$388.12**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MRS. WU HAD A LEAKING TOILET.
IT WAS FIXED AND THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	002-392-250	2015-16
CUSTOMER NAME	ZHENG H. TANG	
SERVICE ADDRESS	268 WOODROW ST., DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	36
		2 MONTHS PRIOR	20
2 MONTHS AFTER	16	4 MONTHS PRIOR	14
4 MONTHS AFTER	11	6 MONTHS PRIOR	10
		8 MONTHS PRIOR	13
		10 MONTHS PRIOR	17
		ACTUAL ANNUAL USAGE	**110**
		BASE PERIOD ANNUALIZED	216
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**106**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**96%**
		ANNUAL CREDIT IN DOLLARS	**$663.56**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MR. TANG HAD A RUNNING TOILET. WHEN IT WAS REPAIRED, THE USAGE RETURNED TO NORMAL.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL 2015-2016
BOARD MEETING 12/14/15

PARCEL NO: 002-061-040
CUSTOMER NAME: RICHARD MACDOUGALL
SERVICE ADDRESS: 83 WESTDALE AVE., DALY CITY

CREDIT BASED ON AVERAGE ANNUAL CONSUMPTION

ACTUAL BASE PERIOD USAGE		22	AVERAGE BIMONTHLY USAGE	15
			2 MONTHS PRIOR	8
			4 MONTHS PRIOR	17
			6 MONTHS PRIOR	27
			8 MONTHS PRIOR	12
2 MONTHS AFTER	14		10 MONTHS PRIOR	11
4 MONTHS AFTER	14			
			AVERAGE ANNUAL USAGE	90
			ACTUAL BASE PERIOD ANNUALIZED	132
			ANNUAL CREDIT IN UNITS (Must be over 15 units)	42
			PERCENTAGE CHANGE (Must be over 10%)	32%
			ANNUAL CREDIT IN DOLLARS	$262.92

SANITATION CHARGE IS $ 6.26
PER UNIT

REASON FOR APPEAL

DURING THE BASE PERIOD, MR. MACDOUGALL HAD A WATER LEAK IN HIS IRRIGATION SYSTEM. IT WAS LATER REPAIRED AND THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON AVERAGE ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	091-181-050	2015-16
CUSTOMER NAME	CYNTHIA YEE	
SERVICE ADDRESS	48 CANTERBURY AVE., DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	56
		2 MONTHS PRIOR	43
2 MONTHS AFTER	27	4 MONTHS PRIOR	32
4 MONTHS AFTER	29	6 MONTHS PRIOR	32
		8 MONTHS PRIOR	39
		10 MONTHS PRIOR	27
		ACTUAL ANNUAL USAGE	**229**
		BASE PERIOD ANNUALIZED	336
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**107**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**47%**
		ANNUAL CREDIT IN DOLLARS	**$669.82**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MS. YEE HAD A TOILET LEAK.
IT WAS FIXED AND THE USAGE RETURNED TO NORMAL.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO. 003-417-330 2015-16
CUSTOMER NAME GARY GEE
SERVICE ADDRESS 419 FORD ST., DALY CITY

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	50
		2 MONTHS PRIOR	42
2 MONTHS AFTER	48	4 MONTHS PRIOR	31
4 MONTHS AFTER	36	6 MONTHS PRIOR	23
		8 MONTHS PRIOR	22
		10 MONTHS PRIOR	7
		ACTUAL ANNUAL USAGE	**175**
		BASE PERIOD ANNUALIZED	300
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**125**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**71%**
		ANNUAL CREDIT IN DOLLARS	**$782.50**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MR. GEE'S WATER HEATER AND TOILET BOTH LEAKED. WHEN REPAIRED, THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	002-084-340	2015-16
CUSTOMER NAME	LOLA VILDAVSKAIA	
SERVICE ADDRESS	36 GARDEN GROVE DR., DALY CITY	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	56
		2 MONTHS PRIOR	13
2 MONTHS AFTER	16	4 MONTHS PRIOR	8
4 MONTHS AFTER	7	6 MONTHS PRIOR	10
		8 MONTHS PRIOR	9
		10 MONTHS PRIOR	8
		ACTUAL ANNUAL USAGE	**104**
		BASE PERIOD ANNUALIZED	336
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**232**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**223%**
		ANNUAL CREDIT IN DOLLARS	**$1,452.32**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MRS. VILDAVSKAIA HAD A TOILET LEAK. IT WAS REPAIRED AND THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL 2015-2016
BOARD MEETING 12/14/15

PARCEL NO: 006-335-250
CUSTOMER NAME: LAMBERTO ALABA
SERVICE ADDRESS: 811 HEATHER RD., BROADMOOR

CREDIT BASED ON AVERAGE ANNUAL CONSUMPTION

ACTUAL BASE PERIOD USAGE		36	AVERAGE BIMONTHLY USAGE	25
			2 MONTHS PRIOR	23
			4 MONTHS PRIOR	26
			6 MONTHS PRIOR	22
			8 MONTHS PRIOR	27
2 MONTHS AFTER	31		10 MONTHS PRIOR	26
4 MONTHS AFTER	41			
6' MONTHS AFTER	30		AVERAGE ANNUAL USAGE	149
			ACTUAL BASE PERIOD ANNUALIZED	216
			ANNUAL CREDIT IN UNITS (Must be over 15 units)	67
			PERCENTAGE CHANGE (Must be over 10%)	31%
			ANNUAL CREDIT IN DOLLARS	$419.42

SANITATION CHARGE IS $ 6.26
PER UNIT

REASON FOR APPEAL

DURING THE BASE PERIOD MR. ALABA HAD A BROKEN MAIN LINE.
AFTER REPAIRS, THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON AVERAGE ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL 2015-2016
BOARD MEETING 12/14/15

PARCEL NO: 006-133-090
CUSTOMER NAME: KEN WEI
SERVICE ADDRESS: 716 LARCHMONT DR., BROADMOOR

CREDIT BASED ON AVERAGE ANNUAL CONSUMPTION

ACTUAL BASE PERIOD USAGE 14

2 MONTHS AFTER 14
4 MONTHS AFTER
6' MONTHS AFTER

AVERAGE BIMONTHLY USAGE	7
2 MONTHS PRIOR	11
4 MONTHS PRIOR	10
6 MONTHS PRIOR	6
8 MONTHS PRIOR	1
10 MONTHS PRIOR	5
AVERAGE ANNUAL USAGE	40
ACTUAL BASE PERIOD ANNUALIZED	84
ANNUAL CREDIT IN UNITS (Must be over 15 units)	44
PERCENTAGE CHANGE (Must be over 10%)	52%
ANNUAL CREDIT IN DOLLARS	$275.44

SANITATION CHARGE IS $ 6.26
PER UNIT

REASON FOR APPEAL

DURING THE BASE PERIOD MR. WEI'S TENANT HAD A LEAKY IRRIGATION SYSTEM. WHEN IT WAS REPAIRED, THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON AVERAGE ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO. 006-082-180 2015-16
CUSTOMER NAME TOM HAZARD
SERVICE ADDRESS 904 FOOTHILL DR., BROADMOOR

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	23
		2 MONTHS PRIOR	14
2 MONTHS AFTER	16	4 MONTHS PRIOR	15
		6 MONTHS PRIOR	13
		8 MONTHS PRIOR	13
		10 MONTHS PRIOR	10
		ACTUAL ANNUAL USAGE	**88**
		BASE PERIOD ANNUALIZED	138
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**50**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**57%**
		ANNUAL CREDIT IN DOLLARS	**$313.00**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MR. HAZARD HAD AN UNUSUAL LOSS OF WATER. IT WAS INVESTIGATED AND THE USAGE DROPPED.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

NORTH SAN MATEO COUNTY SANITATION DISTRICT
SEWER SERVICE CHARGE APPEAL
BOARD MEETING DATE 12/14/15

PARCEL NO.	006-323-150	2015-16
CUSTOMER NAME	LINDA HALL	
SERVICE ADDRESS	1720 SWEETWOOD DR., BROADMOOR	

CREDIT BASED ON ACTUAL ANNUAL USAGE

WATER USAGE:

		BASE PERIOD	14
		2 MONTHS PRIOR	12
2 MONTHS AFTER	13	4 MONTHS PRIOR	14
		6 MONTHS PRIOR	4
		8 MONTHS PRIOR	10
		10 MONTHS PRIOR	2
		ACTUAL ANNUAL USAGE	**56**
		BASE PERIOD ANNUALIZED	84
		ANNUAL CREDIT IN UNITS (MUST BE OVER 15 UNITS)	**28**
		PERCENTAGE CHANGE (MUST BE OVER 10%)	**50%**
		ANNUAL CREDIT IN DOLLARS	**$175.28**

(N.S.M.C.S.D. $6.26 per unit)

REASON FOR APPEAL

DURING THE BASE PERIOD, MS. HALL HAD TENANTS MOVE INTO A PREVIOUSLY UNOCCUPIED HOME.

STAFF RECOMMENDATION TO BOARD

GRANT ADJUSTMENT - BASED ON ACTUAL ANNUAL CONSUMPTION.

SANITATION DISTRICT

EXPENDITURES REPORT

FOR THE MONTH OF AUGUST 2015

		CURRENT MONTH	YEAR TO-DATE
SALARIES AND BENEFITS	$	505,974	1,081,464
SERVICES & SUPPLIES (Includes reimbursements to Sanitation Collection/ Treatment Division)		391,130	604,596
OTHER CHARGES		2,172	7,468
CAPITAL OUTLAYS LESS ASSETS TO BALANCE SHEET		152,970	163,274
TRANSFERS		91,798	187,172
TOTAL	$	1,144,044	2,043,974

AUDITED Lawrence Chan Director of Finance

APPROVED ______________________ Board Chair

APPROVED ______________________ General Manager/Secretary

DATE APPROVED ______________________

City of Daly City, California

Revenue and Expenditure Summary Report
By Fund
For the Period Ended 08/31/15

* Fund 87 SANITATION DISTRICT *

Obj Code Description	Prior Year Actual	Current Year Budget	Current Month Actual	Year-to -date Actual	Encumb- rances	Remaining Balance	Percent To-date
REVENUES:							
N/A							
6212 SNTTN FND-FND B	0.00	5,839,136.00	0.00	0.00	0.00	5,839,136	0.0
Total N/A	0.00	5,839,136.00	0.00	0.00	0.00	5,839,136	0.0
TAXES							
3110 SECRD PRPRTY TX	1,464,807.61	1,451,197.32	0.00	0.00	0.00	1,451,197	0.0
3120 UNSCRD PRPRTY T	76,155.18	81,606.03	0.00	0.00	0.00	81,606	0.0
3123 SPPLMNTL PRPRTY	47,483.83	23,462.00	2,851.76	2,851.76	0.00	20,610	12.2
3180 RPTTF DISTRIBTN	116,790.47	60,000.00	0.00	0.00	0.00	60,000	0.0
3613 HMWNRS PRPRTY T	8,657.64	9,013.46	0.00	0.00	0.00	9,013	0.0
Total TAXES	1,713,894.73	1,625,278.81	2,851.76	2,851.76	0.00	1,622,427	0.2
RENTS AND INTEREST							
3510 INVSTMNT ERNNGS	183,785.38	173,101.75	0.00	0.00	0.00	173,102	0.0
3515 UNRLZD GN(LSS)N	(4,389.35)	0.00	0.00	0.00	0.00	0	0.0
Ttl RNTS AND INTRS	179,396.03	173,101.75	0.00	0.00	0.00	173,102	0.0
CHARGES AND FEES							
3901 SSC TAX ROLL	15,638,649.84	17,146,758.00	0.00	(917.28)	0.00	17,147,675	(0.0)
3902 SSC WESTBOROUGH	1,741,261.60	1,699,387.00	0.00	0.00	0.00	1,699,387	0.0
3903 SSC COLMA	46,578.20	29,535.00	0.00	46,299.99	0.00	(16,765)	156.8
3904 SSC SF JAIL	160,560.37	128,144.00	0.00	0.00	0.00	128,144	0.0
3911 WATER SALES	339,385.31	338,379.75	57,974.19	57,974.19	0.00	280,406	17.1
3921 CONNECTIN CHRGS	490,140.00	509,119.00	115,130.00	133,632.00	0.00	375,487	26.2
Total CHRGS AND FS	18,416,575.32	19,851,322.75	173,104.19	236,988.90	0.00	19,614,334	1.2
MISCELLANEOUS REVENUES							
3810 PROPERTY DSPSLS	1,980.35	0.00	421.10	525.50	0.00	(525)	0.0
3852 WRKRS CMP - SLF	68,047.97	0.00	10,129.93	14,964.67	0.00	(14,965)	0.0
3860 MISCELLANES RVN	49,743.50	25,000.00	0.00	0.00	0.00	25,000	0.0
Total MSCLLNS RVNS	119,771.82	25,000.00	10,551.03	15,490.17	0.00	9,510	62.0
OPERATING TRANSFERS IN							
3953 IF FM 41-381-37	1,503,131.04	1,539,092.00	128,257.66	256,515.32	0.00	1,282,577	16.7
Ttl OPRTNG TRNSFRS	1,503,131.04	1,539,092.00	128,257.66	256,515.32	0.00	1,282,577	16.7
* Total Revenues	21,932,768.94	29,052,931.31	314,764.64	511,846.15	0.00	28,541,085	1.8

City of Daly City, California

Revenue and Expenditure Summary Report
By Fund
For the Period Ended 08/31/15

* Fund 87 SANITATION DISTRICT *

Obj Code Description	Prior Year Actual	Current Year Budget	Current Month Actual	Year-to -date Actual	Encumb- rances	Remaining Balance	Percent To-date
EXPENDITURES:							
SALARIES AND BENEFITS							
4101 SALARIES	3,531,652.26	4,150,409.00	281,573.69	588,158.09	0.00	3,562,251	14.2
4102 HOURLY WAGES	51,271.41	42,506.00	12,435.56	20,943.55	0.00	21,562	49.3
4103 OVERTIME	81,690.72	103,090.62	9,131.50	20,988.59	0.00	82,102	20.4
4104 PERS RETIREMENT	910,406.31	1,105,755.00	76,124.85	190,149.80	0.00	915,605	17.2
4105 GROUP INSURANCE	691,888.51	610,363.04	52,740.49	105,609.48	0.00	504,754	17.3
4106 WORKERS CMPNSTN	304,154.29	352,500.72	24,465.21	61,920.21	0.00	290,581	17.6
4107 MEDICARE	51,384.46	55,429.00	4,191.98	10,317.98	0.00	45,111	18.6
4108 UNMPLYMNT INSRN	5,056.07	0.00	0.00	0.00	0.00	0	0.0
4109 COMPNSTD ABSNCS	(28,976.51)	0.00	0.00	0.00	0.00	0	0.0
4110 TERMINATION PAY	84,955.89	0.00	15,239.45	22,927.19	0.00	(22,927)	0.0
4112 STANDBY PAY	18,200.00	18,200.00	2,100.00	3,500.00	0.00	14,700	19.2
4116 INJURY LEAVE	93,003.06	0.00	6,528.51	13,865.08	0.00	(13,865)	0.0
4118 RETIREE HEALTH	242,205.95	277,952.00	21,024.21	42,048.42	0.00	235,904	15.1
4119 SOCIAL SECURITY	754.59	2,700.90	418.54	1,035.49	0.00	1,665	38.3
4120 OTHR PST EMPLYM	165,762.00	0.00	0.00	0.00	0.00	0	0.0
4125 PENSION EXPENSE	(20,930.00)	0.00	0.00	0.00	0.00	0	0.0
Ttl SLRS AND BNFTS	6,182,479.01	6,718,906.28	505,973.99	1,081,463.88	0.00	5,637,442	16.1
SERVICES AND SUPPLIES							
4209 MLG RMB/CR ALLW	1,800.00	1,950.00	150.00	300.00	0.00	1,650	15.4
4211 ADVERTISING	64.00	19,435.61	0.00	0.00	0.00	19,436	0.0
4212 COMMUNICATIONS	36,141.73	38,911.17	1,803.68	4,996.16	0.00	33,915	12.8
4213 UTILITIES	944,976.68	1,107,841.19	92,027.06	92,027.06	0.00	1,015,814	8.3
4217 EQPMNT MNTNNC C	74,031.11	75,406.64	6,579.13	10,187.46	0.00	65,219	13.5
4219 PROFESSNL SRVCS	45,271.71	81,814.03	463.00	1,998.15	8,675.03	71,141	13.0
4220 OTHR CNTRCTL SR	4,016,302.86	4,213,959.91	62,272.88	110,281.93	279,464.27	3,824,214	9.2
4228 PUMP STATIN RPR	66,616.33	70,317.42	6,922.37	6,922.37	0.00	63,395	9.8
4230 OFFICE EXPENSE	22,782.34	15,655.61	1,430.51	4,055.77	0.00	11,600	25.9
4231 SAFETY GEAR	33,212.20	43,274.05	3,489.15	3,966.65	0.00	39,307	9.2
4234 SPECIL DPRTMNTL	9,235.53	33,017.00	0.00	0.00	12,717.00	20,300	38.5
4235 BUILDING MNTNNC	72,593.38	62,859.23	5,617.64	10,512.52	0.00	52,347	16.7
4237 CLOTHING	23,227.19	27,293.50	1,341.28	4,191.32	0.00	23,102	15.4
4241 STRTS OPRTNG SP	9,453.78	12,348.84	0.00	1,258.54	0.00	11,090	10.2
4243 OPERATING SPPLS	979,756.11	1,299,351.79	84,733.11	128,968.95	407,052.13	763,331	41.3
4244 REPARS & MNTNNC	163,986.32	174,368.99	29,675.26	37,548.65	0.00	136,820	21.5
4246 FUELS & MTR OLS	12,337.73	35,229.12	0.00	0.00	0.00	35,229	0.0
4253 LANDSCAP MNTNNC	7,593.98	20,000.00	5,655.00	5,655.00	0.00	14,345	28.3
4255 SMALL EQUIPMENT	19,937.59	19,337.61	28.07	3,840.22	0.00	15,497	19.9
4313 INVNTRY ADJSTMN	(160,685.15)	0.00	0.00	0.00	0.00	0	0.0

Revenue and Expenditure Summary Report
By Fund
For the Period Ended 08/31/15

* Fund 87 SANITATION DISTRICT *

Obj Code Description	Prior Year Actual	Current Year Budget	Current Month Actual	Year-to-date Actual	Encumb-rances	Remaining Balance	Percent To-date
Ttl SRVCS AND SPPL	6,378,635.42	7,352,371.71	302,188.14	426,710.75	707,908.43	6,217,753	15.4
OTHER CHARGES							
4215 RENTS AND LEASS	0.00	3,700.00	0.00	0.00	0.00	3,700	0.0
4302 MMBRSHPS & PBLC	38,185.03	45,174.30	69.45	717.45	0.00	44,457	1.6
4303 TRAVEL & METNGS	895.27	8,082.45	11.00	11.00	0.00	8,071	0.1
4304 EDUCATN & TRNNG	31,946.15	62,612.90	1,752.00	6,400.00	0.00	56,213	10.2
4434 MSCLLNS OTHR CH	164,144.45	212,178.44	340.00	340.00	12,509.00	199,329	6.1
Total OTHER CHARGS	235,170.90	331,748.09	2,172.45	7,468.45	12,509.00	311,771	6.0
FIXED CHARGES							
4208 TLPHN SRVC CHRG	19,579.92	19,579.84	1,631.66	3,263.32	0.00	16,317	16.7
4216 VHCL SRVC CHRGS	357,329.52	357,329.38	29,777.46	59,554.92	0.00	297,774	16.7
4223 INFRMTN SRVCS C	342,053.04	345,473.67	28,789.46	57,578.92	0.00	287,895	16.7
4226 MAL/MSSNGR SRVC	3,802.32	3,802.28	316.86	633.72	0.00	3,169	16.7
4227 COPIER SERVICES	8,270.64	8,270.59	689.22	1,378.44	0.00	6,892	16.7
4233 POSTAGE	4,421.04	4,421.06	368.42	736.84	0.00	3,684	16.7
4301 GNRL INSRNC CHR	328,432.68	328,432.75	27,369.39	54,738.78	0.00	273,694	16.7
Total FIXED CHARGS	1,063,889.16	1,067,309.57	88,942.47	177,884.94	0.00	889,425	16.7
CAPITAL OUTLAY							
4504 ENGINERNG SRVCS	822,434.80	1,297,162.86	57,554.15	57,554.15	1,272,578.71	(32,970)	102.5
4507 MAINS CONSTRCTN	130,350.29	3,389,128.15	20,100.00	20,100.00	34,477.15	3,334,551	1.6
4508 STRM DRN CNSTRC	0.00	25,000.00	0.00	0.00	0.00	25,000	0.0
4516 IN-HS SRV CHRGS	49,221.51	10,500.00	5,345.90	9,657.87	0.00	842	92.0
4518 IN-HS SRV CHG C	(252.50)	0.00	0.00	0.00	0.00	0	0.0
4520 BUILDINGS	274,715.90	511,046.11	6,028.00	6,028.00	270,653.00	234,365	54.1
4529 SNTTN TRTMNT PL	456,949.95	243,838.92	34,530.48	34,530.48	88,394.00	120,914	50.4
4530 SANITATN EQPMNT	576,405.10	1,565,044.75	25,705.53	30,722.31	360,716.75	1,173,606	25.0
4532 OTHR CNTRCTL SR	40,446.29	379,825.00	0.00	0.00	29,825.00	350,000	7.9
4550 TLS AND SHP EQP	42,417.67	37,671.25	3,705.60	4,681.08	0.00	32,990	12.4
4552 LIGHTS & GNRTRS	0.00	1,095.00	0.00	0.00	1,095.00	0	100.0
4558 VEHICULR EQPMNT	0.00	51,575.00	0.00	0.00	0.00	51,575	0.0
4563 ELECTRCL EQPMNT	0.00	350,000.00	0.00	0.00	0.00	350,000	0.0
4567 COMPUTER EQPMNT	45,026.50	77,595.65	0.00	0.00	62,595.65	15,000	80.7
4580 FURNITURE	23,600.00	(9,400.00)	0.00	0.00	0.00	(9,400)	0.0
4597 EXPNS CNTR ACCN	(539,173.98)	0.00	0.00	0.00	0.00	0	0.0
Total CAPITAL OTLY	1,922,141.53	7,930,082.69	152,969.66	163,273.89	2,120,335.26	5,646,474	28.8
OPERATING TRANSFERS OUT							
4651 IF T 01-031-031	1,101,570.00	1,101,570.00	91,797.50	183,595.00	0.00	917,975	16.7
4667 IF T 51-315-453	392,143.85	0.00	0.00	0.00	0.00	0	0.0

City of Daly City, California

Revenue and Expenditure Summary Report
By Fund
For the Period Ended 08/31/15

* Fund 87 SANITATION DISTRICT *

Obj Code Description	Prior Year Actual	Current Year Budget	Current Month Actual	Year-to -date Actual	Encumb- rances	Remaining Balance	Percent To-date
4672 IF T 55-035-458	6,118.97	3,577.41	0.00	3,577.41	0.00	0	100.0
4698 IF TO 31-131	8,580.48	0.00	0.00	0.00	0.00	0	0.0
Ttl OPRTNG TRNSFRS	1,508,413.30	1,105,147.41	91,797.50	187,172.41	0.00	917,975	16.9
DEBT SERVICE							
4378 NOTE PRINCIPAL	220,167.15	225,671.33	0.00	0.00	0.00	225,671	0.0
4379 NOTE INTEREST	65,500.23	59,916.00	0.00	0.00	0.00	59,916	0.0
4385 PRNCPL PYMNT CN	(220,167.15)	(225,671.33)	0.00	0.00	0.00	(225,671)	0.0
Total DEBT SERVICE	65,500.23	59,916.00	0.00	0.00	0.00	59,916	0.0
DEPRECIATION							
4431 DEPRECIATION	2,745,291.73	1,970,694.52	0.00	0.00	0.00	1,970,695	0.0
Total DEPRECIATION	2,745,291.73	1,970,694.52	0.00	0.00	0.00	1,970,695	0.0
* Total Expenditurs	20,101,521.28	26,536,176.27	1,144,044.21	2,043,974.32	2,840,752.69	21,651,449	18.4
Nt fr SNTTN DSTRCT F	1,831,247.66	2,516,755.04	(829,279.57)	(1,532,128.17)	(2,840,752.69)	6,889,636	

City of Daly City, California

Revenue and Expenditure Summary Report
By Fund
For the Period Ended 08/31/15

* Fund 87 SANITATION DISTRICT *

Obj Code Description	Prior Year Actual	Current Year Budget	Current Month Actual	Year-to-date Actual	Encumb-rances	Remaining Balance	Percent To-date
Total Rev - All Fnds	21,932,768.94	29,052,931.31	314,764.64	511,846.15	0.00	28,541,085	1.8
Ttl Expnd - All Fnds	20,101,521.28	26,536,176.27	1,144,044.21	2,043,974.32	2,840,752.69	21,651,449	18.4
All Funds Net	1,831,247.66	2,516,755.04	(829,279.57)	(1,532,128.17)	(2,840,752.69)	6,889,636	

Item # _____

Agenda Report

North San Mateo County Sanitation District

A subsidiary of the City of Daly City

Meeting Date: December 14, 2015

Subject: Presentation of Fiscal Year 2014-2015 Annual Financial Statements

Recommended Action

Acceptance, by motion, of the Fiscal Year 2014-2015 Annual Financial Statements of the District.

Discussion

Attached is an excerpt from the City of Daly City's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2015, showing the financial position, results of operations, and changes in cash of the District.

The District is considered a component unit of the City, and complete footnote disclosure and other information is included in the City's Comprehensive Annual Financial Report.

Staff is available to provide any additional information desired by the Chair or Board Members.

Respectfully submitted,

Lawrence Chiu

Lawrence Chiu
Director of Finance and Administrative Services

CC: District General Manager
City Attorney
Department of Water and Wastewater Resources

CITY OF DALY CITY
SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2015 AND 2014

	2015	2014
ASSETS		
Current Assets		
Cash and investments	$26,822,605	$23,882,113
Accounts receivable	994,235	904,264
Inventories	1,593,408	1,432,722
Prepaids	1,050	
Total Current Assets	29,411,298	26,219,099
Capital Assets		
Land	233,547	233,547
Buildings	739,019	676,019
Sewage facilities	58,958,084	58,639,202
Subsurface treatment lines	22,161,295	22,161,295
Equipment	7,752,183	7,218,485
Furniture and fixtures	94,257	74,999
Construction in progress	311,205	706,872
Total Capital Assets	90,249,590	89,710,419
Accumulated depreciation	(48,097,638)	(45,352,346)
Net Capital Assets	42,151,952	44,358,073
Total Assets	$71,563,250	$70,577,172
DEFERRED OUTFLOW OF RESOURCES		
Deferred pension contribution	$894,214	
LIABILITIES		
Current Liabilities		
Accounts payable	$1,142,383	$914,792
Retentions payable	850	1,377
Accrued payroll	105,520	91,357
Interest payable	36,871	40,082
Compensated absences due within one year	570,000	565,000
Loans payable due within one year	225,671	220,167
Total Current Liabilities	2,081,295	1,832,775
Noncurrent Liabilities		
Compensated absences due in more than one year	343,609	377,585
Loans payable due in more than one year	2,302,611	2,528,282
Net pension liability	11,337,245	
OPEB obligations	165,762	978,872
Total Noncurrent Liabilities	14,149,227	3,884,739
Total Liabilities	16,230,522	5,717,514
DEFERRED INFLOW OF RESOURCES		
Pension deferrals	$3,772,673	
NET POSITION		
Net investment in capital assets	39,623,670	41,609,624
Unrestricted	12,830,599	23,250,034
Total Net Position	$52,454,269	$64,859,658

CITY OF DALY CITY
SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
OPERATING REVENUES		
Sewer service charges	$17,587,050	$16,189,256
Water sales	339,385	333,284
Connection charges	490,140	153,940
Other revenues	119,772	49,660
Total Operating Revenues	18,536,347	16,726,140
OPERATING EXPENSES		
Salaries and benefits	6,182,479	5,961,572
Services and supplies	6,113,393	6,121,236
Utilities	1,000,699	1,033,571
Insurance	328,433	309,066
Depreciation	2,745,292	2,103,532
Other charges	2,157,315	2,835,029
Total Operating Expenses	18,527,611	18,364,006
Operating Income (Loss)	8,736	(1,637,866)
NONOPERATING REVENUES (EXPENSES)		
Property tax	1,713,895	1,558,773
Gain on disposal of capital assets		5,065
Interest income	179,396	342,042
Interest expense	(65,500)	(70,949)
Net Nonoperating Revenues	1,827,791	1,834,931
Income (Loss) Before Operating Transfers	1,836,527	197,065
OPERATING TRANSFERS		
Operating transfers in	1,503,131	1,469,737
Operating transfers out	(1,508,413)	(1,400,630)
Change in Net Position	1,831,245	266,172
Beginning Net Position	64,859,658	64,593,486
Restatement of beginning net position due to GASB 68 and 71	(14,236,634)	
ENDING NET POSITION	$52,454,269	$64,859,658

CITY OF DALY CITY
SANITATION DISTRICT ENTERPRISE FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	$8,736	($1,637,866)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:		
Depreciation	2,745,292	2,103,532
Net effect of changes in:		
Receivables	(89,971)	60,733
Inventories	(160,686)	(66,195)
Prepaids	(1,050)	
Accounts payable and other payables	227,064	(80,196)
Accrued payroll and compensated absences	(14,813)	45,225
Due to retirement system	(20,930)	
OPEB obligations	(813,110)	146,883
Cash Flows from (Used for) Operating Activities	1,880,532	572,116
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	179,396	342,042
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property tax	1,713,895	1,558,773
Operating transfers in	1,503,131	1,469,737
Operating transfers out	(1,508,413)	(1,400,630)
Cash Flows from Noncapital Financing Activities	1,708,613	1,627,880
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal paid on debt	(220,167)	(214,797)
Interest paid on debt	(68,711)	(74,081)
Proceeds from sale of capital assets		5,065
Acquisition and construction of capital assets	(539,171)	(1,656,138)
Cash Flows from (Used for) Capital and and Related Financing Activities	(828,049)	(1,939,951)
NET CASH FLOWS	2,940,492	602,087
Cash and investments at beginning of year	23,882,113	23,280,026
CASH AND INVESTMENTS AT END OF YEAR	$26,822,605	$23,882,113