

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST					REQUEST NO. ATR25-B0708
DEPARTMENT: PUBLIC WORKS					DATE: 06/18/2025
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:					
	CODES			AMOUNT	DESCRIPTION
	FUND or ORG	ACCOUNT	JL ORG CODE Measure K only		
FROM	Various	0813		2,154,089.00	Fund Balance Available
TO	Various	6812		211,371.00	Depreciation - Equipment
		6815		822,409.00	Depreciation – Structures & Improvements
		6817		1,079,971.00	Depreciation – Infrastructures Water/Sewer
Justification (Attach Memo if Necessary):					
To provide appropriation for FY 2024-2025 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, and Lighting Districts.					
DEPARTMENT HEAD <i>Ana Stillman</i> 6695DB3BF5144BB...				DATE 6/16/2025	
2. ☐ Board Action Required ☒ Four-Fifths Vote Required ☐ Board Action Not Required					
Remarks:					
DocuSigned by:					
COUNTY CONTROLLER <i>Ngoc Nguyen</i> 311A76FBA8404C2...				DATE 6/17/2025	
3. ☒ Approve as Requested ☐ Approve as Revised ☐ Disapproved					
Remarks:					
DocuSigned by:					
COUNTY EXECUTIVE <i>Roberto Manchia</i> 5178A926843D471...				DATE 6/18/2025	
DO NOT WRITE BELOW THIS LINE – FOR BOARD OF SUPERVISORS USE ONLY					

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION TRANSFERRING FUNDS
RESOLUTION NO. _____

RESOLVED, by the Board of Supervisors of the County of San Mateo, that

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Executive has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Executive be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____ 20 ____

AYES and in favor of said resolution: NOES and against said resolution:

Supervisors: _____

Supervisors: _____

Absent
Supervisors: _____

ATTEST: _____
Clerk of Said Board

PRESIDENT, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO

COUNTY OF SAN MATEO APPROPRIATION TRANSFER REQUEST				REQUEST NO.
DEPARTMENT: PUBLIC WORKS				DATE 06/18/2025
1. REQUEST TRANSFER OF APPROPRIATION AS LISTED BELOW:				
	CODES			
	FUND OR ORG	ACCOUNT	AMOUNT	DESCRIPTION
FROM	Various	0813	2,154,089.00	Fund Balance Available
TO	Various	6812	211,371.00	Depreciation - Equipment
	Various	6815	822,409.00	Depreciation – Structures & Improvements
	Various	6817	1,079,971.00	Depreciation – Infrastructures Water/Sewer
	Various	6819	40,338.00	Depreciation – Infrastructures Lighting
Justification (Attach Memo if Necessary) To provide appropriation for FY 2024-2025 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, and Lighting Districts.				
DEPARTMENT HEAD Ann M. Stillman				DATE
2. ☐ Board Action Required ☐ Four-Fifths Vote Required ☐ Board Action Not Required				
Remarks:				
COUNTY CONTROLLER				DATE
3. ☐ Approve as Requested ☐ Approve as Revised ☐ Disapproved				
Remarks:				
COUNTY MANAGER				DATE
DO NOT WRITE BELOW THIS LINE – FOR BOARD OS SUPERVISORS USE ONLY				

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA
RESOLUTION TRANSFERRING FUNDS

RESOLUTION NO. _____

RESOLVED, by the Board of Supervisors of the County of San Mateo, that

WHEREAS, the Department hereinabove named in the Request for Appropriation, Allotment or Transfer of Funds has requested the transfer of certain funds as described in said Request; and

WHEREAS, the County Controller has approved said Request as to accounting and available balances, and the County Manager has recommended the transfer of funds as set forth hereinabove:

NOW, THEREFORE, IT IS HEREBY ORDERED AND DETERMINED that the recommendations of the County Manager be approved and that the transfer of funds as set forth in said Request be effected.

Regularly passed and adopted this _____ day of _____ . 20____

Ayes an in favor of said resolution:
Supervisors: _____

Noes and against said resolution:
Supervisors: _____

Absent
Supervisors: _____

PRESIDENT, BOARD OF SUPERVISORS
COUNTY OF SAN MATEO

ATTEST: _____
Clerk of Said Board

DEPARTMENT OF PUBLIC WORKS
 APPROPRIATION TRANSFER REQUEST
 JUNE 30, 2025

REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:					
	C O D E S		AMOUNT	DESCRIPTION	
	FUND / ORG	ACCOUNT		FUND/ORG	ACCOUNT
FROM	00501	0813	156,098.00	Airport Fund (HMB)	Fund Balance Available
	00501	0813	666,311.00	Airport Fund (SC)	Fund Balance Available
	00501	0813	21,618.00	Airport Fund (SC)	Fund Balance Available
	00501	0813	31,792.00	Airport Fund (HMB)	Fund Balance Available
	00135	0813	71,994.00	CSA 11	Fund Balance Available
	00151	0813	102,787.00	Burlingame Hills Sewer	Fund Balance Available
	00152	0813	288,162.00	Emerald Lake Hts Swr	Fund Balance Available
	00153	0813	157,961.00	Fair Oaks Sewer	Fund Balance Available
	00153	0813	405,957.00	Fair Oaks Sewer	Fund Balance Available
	00154	0813	6,698.00	Harbor Industrial Sewer	Fund Balance Available
	00156	0813	253.00	Oak Knoll Sewer	Fund Balance Available
	00157	0813	186,487.00	Crystal Springs Sewer	Fund Balance Available
	00157	0813	0.00	Crystal Springs Sewer	Fund Balance Available
	00158	0813	6,022.00	Devonshire Sanitary	Fund Balance Available
	00159	0813	727.00	Scenic Heights Sanitary	Fund Balance Available
	00155	0813	10,884.00	Kensington Square	Fund Balance Available
	00228	0813	12,349.00	Colma Lighting Dist	Fund Balance Available
	00233	0813	27,989.00	Menlo Park Lighting Dist	Fund Balance Available
	00234	0813	0.00	Montara Lighting Distr	Fund Balance Available
	TOTAL		2,154,089.00		

DEPARTMENT OF PUBLIC WORKS
APPROPRIATION TRANSFER REQUEST
JUNE 30, 2025

REQUEST TRANSFER OF APPROPRIATIONS AS LISTED BELOW:					
	C O D E S		AMOUNT	DESCRIPTION	
	FUND / ORG	ACCOUNT		FUND/ORG	ACCOUNT
TO	48520	6815	666,311.00	Airport Fund	Depreciation-Struct & Improv
	48550	6815	156,098.00	Airport Fund	Depreciation-Struct & Improv
	48520	6812	21,618.00	Airport Fund	Depreciation-Equipment
	48550	6812	31,792.00	Airport Fund	Depreciation-Equipment
	48468	6817	71,994.00	CSA 11	Depreciation-Infras Wtr & Swr
	48425	6817	102,787.00	Burlingame Hills Sewer	Depreciation-Infras Wtr & Swr
	48426	6817	288,162.00	Emerald Lake Hts Swr	Depreciation-Infras Wtr & Swr
	48427	6812	157,961.00	Fair Oaks Sewer	Depreciation-Equipment
	48427	6817	405,957.00	Fair Oaks Sewer	Depreciation-Infras Wtr & Swr
	48428	6817	6,698.00	Harbor Industrial Sewer	Depreciation-Infras Wtr & Swr
	45430	6817	253.00	Oak Knoll Sewer	Depreciation-Infras Wtr & Swr
	45431	6817	186,487.00	Crystal Springs Sewer	Depreciation-Infras Wtr & Swr
	45431	6817	0.00	Crystal Springs Sewer	Depreciation-Infras Wtr & Swr
	45432	6817	6,022.00	Devonshire Sanitary	Depreciation-Infras Wtr & Swr
	45433	6817	727.00	Scenic Heights Sanitary	Depreciation-Infras Wtr & Swr
	48429	6817	10,884.00	Kensington Square	Depreciation-Infras Wtr & Swr
	48447	6819	12,349.00	Colma Lighting Dist	Depreciation-Infras Lighting
	45452	6819	27,989.00	Menlo Park Lighting Dist	Depreciation-Infras Lighting
	45453	6812	0.00	Montara Lighting Dist	Depreciation-Equipment
	TOTAL		2,154,089.00		
JUSTIFICATION:					
To provide appropriation for FY 2024-2025 depreciation expense for Airports, County Service Areas, Sewer & Sanitation Districts, Flood Control Districts, and Lighting Districts.					

Use in Word ATR doc lines		
6812	211,371.00	Depreciation - Equipment
6815	822,409.00	Depreciation - Structures & Improvements
6817	1,079,971.00	Depreciation - Infrastructure Water & Sewer
6818	0.00	Depreciation - Infrastructure Flood Control
6819	40,338.00	Depreciation - Infrastructure Lighting
	2,154,089.00	



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

Department of Public Works

DATE: Jun 18,2025

BOARD MEETING DATE: Jun 24,2025

TO: Robert Manchia, County Budget Director

FROM: Ann M. Stillman, Director of Public Works

SUBJECT: **Countywide Year-End Appropriation Transfer Request:
Appropriation for Depreciation Expense in Airports (4850B) and County
Service Areas, Sewer and Sanitation Districts, and Lighting Districts within
the Utilities Division Budget Unit (4840B)**

Recommendation

Approve an ATR in the total amount of \$2,154,089.00 providing appropriation for Depreciation Expense in Airports (4850B), and County Service Areas, Sewer and Sanitation Districts, and Lighting Districts within the Utilities Division (4840B).

Background/Discussion

The depreciation expense represents the annual allocation of the cost of capital assets over the estimated number of years benefited by such capital assets. The expense does not involve a cash outlay and is recorded for bookkeeping purposes only.

Fiscal Impact

The Depreciation Expense is recorded for bookkeeping purposes only. There is no impact to the General Fund.

SORT ORDER: JEID

JE ID.	Date	Description	Second Reference	2ndDt/PEID	Batch/ContNo	Prep/ACG	Hit/Tp	CkNo/Views
=====	=====	=====	=====	=====	=====	=====	=====	=====
G R A N D	T O T A L							

JOB COST ACCOUNT	JOB ORG	Title	JOB OBJ	Description	Debit	Credit	Misc	Last	Rec.	Off.	Note
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
			G R A N D:	Primary	1,391,556.04	1,391,556.04					

Final Budget Check

WARN: Control 4850B-6000 (SUBU/SUBA) over 25 Working Budget by -313,609.42 (330,
Reference:1 1,2 1,6 1,7 1

SORT ORDER: JEID

Rec	OF CODING STRUCTURE			Description	Trns. Desc.	Debit	Credit
=====	==	=====	=====	=====	=====	=====	=====
1	1	NY 48550-6815		Half Moon Bay Op	Depr.-Struct. & FY23-24 Depr -	156,125.47	0.00
2	1	NY 48520-6815		San Carlos Opera	Depr.-Struct. & FY23-24 Depr -	495,613.30	0.00
3	1	NY 00501-0571		Airports Fund	Acc. Depr.-Struc FY23-24 Depr -	0.00	651,738.77
4	1	NY 00501-0870		Airports Fund	Investment in Fi FY23-24 Depr -	695,778.02	0.00
5	1	NY 00501-0813		Airports Fund	Fund Balance Ava FY23-24 Depr -	0.00	695,778.02
6	1	NY 48550-6812		Half Moon Bay Op	Depr. Equipment FY23-24 Depr -	27,106.67	0.00
7	1	NY 48520-6812		San Carlos Opera	Depr. Equipment FY23-24 Depr -	16,932.58	0.00
8	1	NY 00501-0570		Airports Fund	Acc. Depr. - Equ FY23-24 Depr -	0.00	44,039.25
Primary Entries						1,391,556.04	1,391,556.04
JE JE558858 TOTAL						1,391,556.04	1,391,556.04
GRAND TOTAL						1,391,556.04	1,391,556.04

AIRPORTS FUND # 00501

As of 6/30/25

SCHEDULE OF FIXED ASSETS (EQUIPMENT) & ACCUM DEPRECIATION

AS OF JUNE 30, 2025

Particulars	Prop No	Date Acqrd	Estm Life	Cost 6/30/2024	FY 2024-2025		Cost 6/30/2025	Annual Depn	Accum Depn 6/30/2024	FY 2024-2025		Accum Depn 6/30/2025	Net Book Val 6/30/2025
					Additions	Disposals				Provision	Adjustment		
Half Moon Bay Airport													
4-Wheel Drive Tractor	68808	2/83	10	11,703.00	0.00	0.00	11,703.00	0.00	11,703.00	0.00	0.00	11,703.00	0.00
HMB - Restroom Trailer	97398	5/2/17	10	38,612.81	0.00	0.00	38,612.81	3,861.28	27,672.52	3,861.28	0.00	31,533.80	7,079.01
Tractor Mower	98842	10/27/21	10	184,733.39	0.00	0.00	184,733.39	18,473.34	49,262.24	18,473.34	0.00	67,735.58	116,997.81
Storage Trailer-EZ Load Hauler	99503	6/8/22	10	13,421.84	0.00	0.00	13,421.84	1,342.18	2,796.22	1,342.18	0.00	4,138.40	9,283.44
HAF Executive Restroom Trailer	99611	10/4/22	15	51,448.00	0.00	0.00	51,448.00	3,429.87	6,002.27	3,429.87	0.00	9,432.13	42,015.87
Electric Vehicle		1/1/25	7	0.00	65,591.94	0.00	65,591.94	4,685.14	0.00	4,685.14	0.00	4,685.14	60,906.80
Total HMB Airport				299,919.04	65,591.94	0.00	365,510.98	31,791.81	97,436.24	31,791.81	0.00	129,228.05	236,282.93
San Carlos Airport													
Tractor Mower	66407	12/80	10	10,022.00	0.00	0.00	10,022.00	0.00	10,022.00	0.00	0.00	10,022.00	0.00
Mobile Sweeper	80071	8/91	10	31,328.80	0.00	0.00	31,328.80	0.00	31,328.80	0.00	0.00	31,328.80	0.00
Genie Scissor Lift	87167	06/30/03	10	12,297.20	0.00	0.00	12,297.20	0.00	12,297.20	0.00	0.00	12,297.20	0.00
Triple L trailer	87167	06/30/03	10	7,561.26	0.00	0.00	7,561.26	0.00	7,561.26	0.00	0.00	7,561.26	0.00
Vector Airport Departure Track	97282	02/28/17	10	16,645.82	0.00	0.00	16,645.82	1,664.58	12,206.93	1,664.58	0.00	13,871.52	2,774.30
Vector Airport Departure Track	97400	02/28/17	10	16,645.83	0.00	0.00	16,645.83	1,664.58	12,206.94	1,664.58	0.00	13,871.53	2,774.31
Vector Airport Departure Track	97401	02/28/17	10	16,645.83	0.00	0.00	16,645.83	1,664.58	12,206.94	1,664.58	0.00	13,871.53	2,774.31
Vector Airport Departure Track	97402	02/28/17	10	16,645.84	0.00	0.00	16,645.84	1,664.58	12,206.95	1,664.58	0.00	13,871.53	2,774.31
Vector Airport Departure Track	97403	02/28/17	10	16,645.84	0.00	0.00	16,645.84	1,664.58	12,206.95	1,664.58	0.00	13,871.53	2,774.31
Vector Airport Departure Track	97404	02/28/17	10	16,645.84	0.00	0.00	16,645.84	1,664.58	12,206.95	1,664.58	0.00	13,871.53	2,774.31
Boom Lift	97658	06/01/18	10	56,351.90	0.00	0.00	56,351.90	5,635.19	34,280.74	5,635.19	0.00	39,915.93	16,435.97
Parking Multipay Paystation	98959	01/21/20	10	13,098.87	0.00	0.00	13,098.87	1,309.89	5,294.13	1,309.89	0.00	6,604.01	6,494.86
Electric Vehicle		01/01/25	7	0.00	65,591.94	0.00	65,591.94	4,685.14	0.00	4,685.14	0.00	4,685.14	60,906.80
Total San Carlos Airport				230,535.03	65,591.94	0.00	296,126.97	21,617.72	174,025.79	21,617.72	0.00	195,643.51	100,483.46
Total Airports Fund				530,454.07	131,183.88	0.00	661,637.95	53,409.52	271,462.03	53,409.52	0.00	324,871.56	336,766.39

AIRPORTS FUND # 00501

As of 6/30/25

SCHEDULE OF DEPRECIABLE IMPROVEMENTS & ACCUM DEPRECIATION

AS OF JUNE 30, 2025

Particulars	Ref No	Date Compl	Cost 6/30/2024	FY 2024-2025		Cost 6/30/2025	Annual Depn 2%/Year	Accum Depn 6/30/2024	FY 2024-2025		Accum Depn 6/30/2025	Net Book Val 6/30/2025
				Additions	Deductions				Provision	Write-Off		
Half Moon Bay Airport												
APN 37-292-03		06/30/67	3,352,700.00	0.00	0.00	3,352,700.00	0.00	3,352,700.00	0.00	0.00	3,352,700.00	0.00
APN 37-292-03		06/30/68	27,299.88	0.00	0.00	27,299.88	0.00	27,299.88	0.00	0.00	27,299.88	0.00
APN 37-292-03		06/30/69	7,401.23	0.00	0.00	7,401.23	0.00	7,401.23	0.00	0.00	7,401.23	0.00
APN 37-292-03		06/30/70	1,328.40	0.00	0.00	1,328.40	0.00	1,328.40	0.00	0.00	1,328.40	0.00
APN 37-292-03		06/30/73	28,870.12	0.00	0.00	28,870.12	0.00	28,870.12	0.00	0.00	28,870.12	0.00
APN 37-292-03		06/30/74	12,087.62	0.00	0.00	12,087.62	0.00	12,087.62	0.00	0.00	12,087.62	0.00
APN 37-292-03		06/30/75	1,395.07	0.00	0.00	1,395.07	0.00	1,395.07	0.00	0.00	1,395.07	0.00
APN 37-292-03		06/30/76	17,319.91	0.00	0.00	17,319.91	346.34	16,973.57	346.34	0.00	17,319.91	0.00
APN 37-292-03		06/30/77	22,554.73	0.00	0.00	22,554.73	451.09	21,652.39	451.09	0.00	22,103.49	451.24
APN 37-292-03		06/30/78	7,121.40	0.00	0.00	7,121.40	142.43	6,694.18	142.43	0.00	6,836.60	284.80
APN 37-292-03		06/30/79	128,245.43	0.00	0.00	128,245.43	2,564.91	117,985.84	2,564.91	0.00	120,550.75	7,694.68
APN 37-292-03		06/30/80	2,391.05	0.00	0.00	2,391.05	47.82	2,151.92	47.82	0.00	2,199.74	191.31
APN 37-292-03		06/30/81	21,666.45	0.00	0.00	21,666.45	433.33	19,066.51	433.33	0.00	19,499.84	2,166.61
APN 37-292-03		06/30/82	22,679.29	0.00	0.00	22,679.29	453.59	19,504.33	453.59	0.00	19,957.92	2,721.37
APN 37-292-03		06/30/83	124,385.88	0.00	0.00	124,385.88	2,487.72	104,484.22	2,487.72	0.00	106,971.94	17,413.94
APN 37-292-03		06/30/84	53,190.91	0.00	0.00	53,190.91	1,063.82	43,616.61	1,063.82	0.00	44,680.43	8,510.48
APN 37-292-03		06/30/85	3,512.66	0.00	0.00	3,512.66	70.25	2,739.77	70.25	0.00	2,810.03	702.63
Total APN 37-292-03			3,834,150.03	0.00	0.00	3,834,150.03	8,061.30	3,785,951.66	8,061.30	0.00	3,794,012.95	40,137.08
Tiedown Area Improve	1B751	06/30/88	238,773.81	0.00	0.00	238,773.81	4,775.48	171,917.25	4,775.48	0.00	176,692.73	62,081.08
Contruction -Hangars	1A751	06/30/89	621,509.77	0.00	0.00	621,509.77	12,430.20	435,056.97	12,430.20	0.00	447,487.16	174,022.61
Replace Fuel Tanks	1C751	06/30/92	18,771.91	0.00	0.00	18,771.91	375.44	12,014.07	375.44	0.00	12,389.51	6,382.40
HMB Imprv Proj 1A751 &	1E751	06/30/95	270,619.97	0.00	0.00	270,619.97	5,412.40	156,959.60	5,412.40	0.00	162,372.00	108,247.97
HMB Storage Sheds	1F751	06/30/94	28,200.00	0.00	0.00	28,200.00	564.00	16,920.00	564.00	0.00	17,484.00	10,716.00
FAA 3-06-0097-04	AH401	06/30/00	630,331.94	0.00	0.00	630,331.94	12,606.64	302,559.35	12,606.64	0.00	315,165.99	315,165.95
FAA 3-06-0097-06	AH700	01/07/05	1,101,297.42	0.00	0.00	1,101,297.42	22,025.95	429,809.35	22,025.95	0.00	451,835.30	649,462.12
Upgrades in HMB Terminal Bldg	AH201	07/31/07	11,144.00	0.00	0.00	11,144.00	222.88	3,770.39	222.88	0.00	3,993.27	7,150.73
FAA 3-06-0097-08/09	AH900	10/10/06	707,861.82	0.00	0.00	707,861.82	14,157.24	251,119.55	14,157.24	0.00	265,276.79	442,585.03
FAA 3-06-0097-10 Constr So Access Rd & Transient Apron	AHA01	06/22/10	219,366.02	0.00	0.00	219,366.02	4,387.32	61,788.09	4,387.32	0.00	66,175.41	153,190.61
South Hangar Slurry Seal Project (Not FAA Grant)	AH015	04/01/11	31,963.28	0.00	0.00	31,963.28	639.27	8,470.28	639.27	0.00	9,109.54	22,853.74
Fuel Tank Replacement	AH016	07/01/12	219,108.09	0.00	0.00	219,108.09	4,382.16	52,585.93	4,382.16	0.00	56,968.09	162,140.00
Half Moon Bay Airport-Terminal Bldg HVAC	AH017	05/01/12	23,905.96	0.00	0.00	23,905.96	478.12	5,811.28	478.12	0.00	6,289.40	17,616.56
FAA 3-06-0097-11 Construct south access rd & transient prkng apron	AHB01	10/01/10	1,863,159.28	0.00	0.00	1,863,159.28	37,263.19	512,368.82	37,263.19	0.00	549,632.00	1,313,527.28
Assessment - Phase 1; For parallel taxiway, pavemt rehab,	AHC01	07/01/12	472,628.03	0.00	0.00	472,628.03	9,452.56	113,430.72	9,452.56	0.00	122,883.28	349,744.75

AIRPORTS FUND # 00501

As of 6/30/25

SCHEDULE OF DEPRECIABLE IMPROVEMENTS & ACCUM DEPRECIATION
AS OF JUNE 30, 2025

Particulars	Ref No	Date Compl	Cost 6/30/2024	FY 2024-2025		Cost 6/30/2025	Annual Depn 2%/Year	Accum Depn 6/30/2024	FY 2024-2025		Accum Depn 6/30/2025	Net Book Val 6/30/2025
				Additions	Deductions				Provision	Write-Off		
HMB - Hangar Slurry Seal	AH020	10/31/17	78,197.17	0.00	0.00	78,197.17	1,563.94	10,426.29	1,563.94	0.00	11,990.23	66,206.94
HMB Parallel Taxiway Project (Split)	AHG01	06/06/18	864,969.60	0.00	0.00	864,969.60	17,299.39	104,831.19	17,299.39	0.00	122,130.58	742,839.02
Total HMB Airport			11,235,958.10	0.00	0.00	11,235,958.10	156,097.46	6,435,790.80	156,097.46	0.00	6,591,888.26	4,644,069.84

San Carlos Airport												
APN 46-081-53		06/30/68	70.00	0.00	0.00	70.00	0.00	70.00	0.00	0.00	70.00	0.00
APN 46-081-58		06/30/71	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00	0.00
APN 46-081-58		06/30/67	466,200.00	0.00	0.00	466,200.00	0.00	466,200.00	0.00	0.00	466,200.00	0.00
APN 46-081-58		06/30/68	181,978.55	0.00	0.00	181,978.55	0.00	181,978.55	0.00	0.00	181,978.55	0.00
APN 46-081-58		06/30/69	128,107.76	0.00	0.00	128,107.76	0.00	128,107.76	0.00	0.00	128,107.76	0.00
APN 46-081-58		06/30/70	224,532.83	0.00	0.00	224,532.83	0.00	224,532.83	0.00	0.00	224,532.83	0.00
APN 46-081-58		06/30/71	65,252.75	0.00	0.00	65,252.75	0.00	65,252.75	0.00	0.00	65,252.75	0.00
APN 46-081-58		06/30/72	109,699.17	0.00	0.00	109,699.17	0.00	109,699.17	0.00	0.00	109,699.17	0.00
APN 46-081-58		06/30/73	58,673.24	0.00	0.00	58,673.24	0.00	58,673.24	0.00	0.00	58,673.24	0.00
APN 46-081-58		06/30/74	102,170.47	0.00	0.00	102,170.47	0.00	102,170.47	0.00	0.00	102,170.47	0.00
APN 46-081-58		06/30/75	45,441.51	0.00	0.00	45,441.51	0.00	45,441.51	0.00	0.00	45,441.51	0.00
APN 46-081-58		06/30/76	14,684.90	0.00	0.00	14,684.90	293.63	14,391.27	293.63	0.00	14,684.90	0.00
APN 46-081-58		06/30/77	61,985.73	0.00	0.00	61,985.73	1,239.71	59,506.15	1,239.71	0.00	60,745.87	1,239.86
APN 46-081-58		06/30/78	10,542.52	0.00	0.00	10,542.52	210.85	9,909.95	210.85	0.00	10,120.80	421.72
APN 46-081-58		06/30/80	74,392.02	0.00	0.00	74,392.02	1,487.84	66,952.80	1,487.84	0.00	68,440.64	5,951.38
APN 46-081-58		06/30/81	41,418.07	0.00	0.00	41,418.07	828.36	36,447.86	828.36	0.00	37,276.22	4,141.85
APN 46-081-58		06/30/82	297,443.03	0.00	0.00	297,443.03	5,948.86	255,800.98	5,948.86	0.00	261,749.84	35,693.19
APN 46-081-58		06/30/83	86,664.95	0.00	0.00	86,664.95	1,733.30	72,798.59	1,733.30	0.00	74,531.89	12,133.06
APN 46-081-58		06/30/84	285,029.69	0.00	0.00	285,029.69	5,700.59	233,724.22	5,700.59	0.00	239,424.81	45,604.88
APN 46-081-58		06/30/85	28,578.74	0.00	0.00	28,578.74	571.57	22,862.83	571.57	0.00	23,434.41	5,144.33
APN 46-081-58		06/30/85	457,033.22	0.00	0.00	457,033.22	9,140.66	365,626.43	9,140.66	0.00	374,767.10	82,266.12
APN 46-081-58		06/30/85	15,866.65	0.00	0.00	15,866.65	317.33	12,375.89	317.33	0.00	12,693.22	3,173.43
Total APN 46-081-58			2,767,695.80	0.00	0.00	2,767,695.80	27,472.72	2,544,453.26	27,472.72	0.00	2,571,925.98	195,769.82
Taxiway Lighting	1J753 1R753	06/30/90	114,659.90	0.00	0.00	114,659.90	2,293.20	77,968.79	2,293.20	0.00	80,261.98	34,397.92
Emergen Gen WA	1H753 1S753	06/30/90	73,336.65	0.00	0.00	73,336.65	1,466.73	49,868.84	1,466.73	0.00	51,335.57	22,001.08
SCA Various Imprv	1C753											
SCA Grant # 1	1K753	06/30/95	1,350,045.03	0.00	0.00	1,350,045.03	27,000.90	783,026.10	27,000.90	0.00	810,027.00	540,018.03
FAA 3-06-210-06	AS401	06/30/00	1,616,375.21	0.00	0.00	1,616,375.21	32,327.50	775,860.03	32,327.50	0.00	808,187.53	808,187.68

AIRPORTS FUND # 00501

As of 6/30/25

SCHEDULE OF DEPRECIABLE IMPROVEMENTS & ACCUM DEPRECIATION

AS OF JUNE 30, 2025

Particulars	Ref No	Date Compl	Cost 6/30/2024	FY 2024-2025		Cost 6/30/2025	Annual Depn 2%/Year	Accum Depn 6/30/2024	FY 2024-2025		Accum Depn 6/30/2025	Net Book Val 6/30/2025
				Additions	Deductions				Provision	Write-Off		
ADA Compliance Proj	AS102	06/30/04	62,000.00	0.00	0.00	62,000.00	1,240.00	24,800.00	1,240.00	0.00	26,040.00	35,960.00
FAA 3-06-0210-08/09 Construction of SC Airport Aircraft Hangar & T-Shades	AS600	05/09/08	2,991,034.21	0.00	0.00	2,991,034.21	59,820.68	967,101.12	59,820.68	0.00	1,026,921.80	1,964,112.41
Skyway Roof Rehabilitation	AS013	11/01/10	165,721.10	0.00	0.00	165,721.10	3,314.42	45,297.09	3,314.42	0.00	48,611.52	117,109.58
SCA 795 Skyway ADA Restroom Remodel	AS010	05/31/12	244,684.63	0.00	0.00	244,684.63	4,893.69	59,127.45	4,893.69	0.00	64,021.14	180,663.49
San Carlos Airport-Airport Office Remodel	AS016	05/01/12	100,809.53	0.00	0.00	100,809.53	2,016.19	23,196.55	2,016.19	0.00	25,212.74	75,596.79
SCA - Air Conditioning Installation	AS018	12/01/13	39,411.86	0.00	0.00	39,411.86	788.24	8,276.50	788.24	0.00	9,064.74	30,347.12
SCA - Installation of Rollup Door	AS021	12/01/13	6,252.06	0.00	0.00	6,252.06	125.04	1,312.93	125.04	0.00	1,437.97	4,814.09
FAA 3-06-0210-10 Rehabilitate Access Rd & Parking Apron	AS800	06/01/09	283,130.70	0.00	0.00	283,130.70	5,662.61	85,411.09	5,662.61	0.00	91,073.70	192,057.00
FAA 3-06-0210-12 Levee and Airport Upgrades/Taxiway & Drainage Improvements	ASD01	05/01/12	498,934.69	0.00	0.00	498,934.69	9,978.69	121,104.30	9,978.69	0.00	131,082.99	367,851.70
San Carlos FAA/AIP 3-06-0210-15. Runway safety area study	ASH01	05/01/12	164,776.02	0.00	0.00	164,776.02	3,295.52	39,812.02	3,295.52	0.00	43,107.54	121,668.48
San Carlos FAA/AIP 3-06-0210-13 & 14: Rehab of east access road, perimeter	ASE01 ASF01	04/01/11	1,530,710.62	0.00	0.00	1,530,710.62	30,614.21	405,638.31	30,614.21	0.00	436,252.52	1,094,458.10
Security Camera & Alarm System with Card Key Access for the Sheriff's Hangar at San Carlos Airport		05/29/15	37,096.05	0.00	0.00	37,096.05	741.92	6,739.12	741.92	0.00	7,481.04	29,615.01
SC - Airport Terminal Roof	AS032	12/31/17	195,114.25	0.00	0.00	195,114.25	3,902.29	25,364.85	3,902.29	0.00	29,267.14	165,847.11
FAA/AIP 3-06-0210-16 Fuel Facility & Pump Station Improvements	ASI01	07/01/17	3,394,728.96	0.00	0.00	3,394,728.96	67,894.58	475,262.05	67,894.58	0.00	543,156.63	2,851,572.33
SC - Golf Hangar Row Replacement	AS022	02/02/21	2,042,959.85	0.00	0.00	2,042,959.85	40,859.20	139,602.26	40,859.20	0.00	180,461.45	1,862,498.40
San Carlos Airport Runway Stabilization	ASL03	04/30/24	10,245,282.87	0.00	0.00	10,245,282.87	204,905.66	34,150.94	204,905.66	0.00	239,056.60	10,006,226.27

AIRPORTS FUND # 00501

As of 6/30/25

SCHEDULE OF DEPRECIABLE IMPROVEMENTS & ACCUM DEPRECIATION

AS OF JUNE 30, 2025

Particulars	Ref No	Date Compl	Cost 6/30/2024	FY 2024-2025		Cost 6/30/2025	Annual Depn 2%/Year	Accum Depn 6/30/2024	FY 2024-2025		Accum Depn 6/30/2025	Net Book Val 6/30/2025
				Additions	Deductions				Provision	Write-Off		
San Carlos Monument Sign-Construction	AS053	04/01/25	0.00	170,342.30	0.00	170,342.30	851.71	0.00	851.71	0.00	851.71	169,490.59
Total San Carlos Airport			34,667,085.14	170,342.30	0.00	34,837,427.44	666,310.82	8,603,749.21	666,310.82	0.00	9,270,060.03	25,567,367.41
Total Airport Fund			45,903,043.24	170,342.30	0.00	46,073,385.54	822,408.28	15,039,540.01	822,408.28	0.00	15,861,948.29	30,211,437.25

COUNTY OF SAN MATEO PROOF [Journal Entry Set Proof] J00719F4.DATA.JOB Page 1
 FRI, JUL 19, 2024, 3:21 PM --req: POONC-----leg: GL JL--loc: PUBWORKS--job:17205570 J1997---prog: GL450 <2.94>--report id: GLJEBPRF

SORT ORDER: JEID

JE ID.	Date	Description	Second Reference	2ndDt/PEID	Batch/ContNo	Prep/ACG	Hit/Tp	CkNo/Views	
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
JE558792	06/30/2024 FY23-24	Depr - Sewer			J00719F4	POONC	N		
								YNN	
CODING STRUCTURE	SUB UNIT Title	SUB ACCT Description /							TACG
JOB COST ACCOUNT	JOB ORG Title	JOB OBJ Description	Debit	Credit	Misc	Last	Rec.	Off.	Note
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
48425-6817	Burlingame Hills Sewer Dist	Depr.-Infras-Wtr & Swr	102,786.03	0.00		NO	1 1	NY	
00151-0573	Burlingame Hills Sewer Fund	Acc. Depr.-Infras-Wtr & S	0.00	102,786.03		NO	2 1	NY	
00151-0870	Burlingame Hills Sewer Fund	Investment in Fixed Asset	102,786.03	0.00		NO	3 1	NY	
00151-0813	Burlingame Hills Sewer Fund	Fund Balance Available	0.00	102,786.03		NO	4 1	NY	
48426-6817	Emerald Lake Heights Sewer	Depr.-Infras-Wtr & Swr	288,161.12	0.00		NO	5 1	NY	
00152-0573	Emerald Lake Heights Sewer	Acc. Depr.-Infras-Wtr & S	0.00	288,161.12		NO	6 1	NY	
00152-0870	Emerald Lake Heights Sewer	Investment in Fixed Asset	288,161.12	0.00		NO	7 1	NY	
00152-0813	Emerald Lake Heights Sewer	Fund Balance Available	0.00	288,161.12		NO	8 1	NY	
48427-6812	Fair Oaks Sewer District	Depr. Equipment	158,526.03 157,960.81	0.00		NO	9 1	NY	
00153-0570	Fair Oak Sewer Maintenance	Acc. Depr. - Equip	0.00	158,526.03 157,960.81		NO	10 1	NY	
48427-6817	Fair Oaks Sewer District	Depr.-Infras-Wtr & Swr	304,895.57 405,956.69	0.00		NO	11 1	NY	
00153-0573	Fair Oak Sewer Maintenance	Acc. Depr.-Infras-Wtr & S	0.00	304,895.57 405,956.69		NO	12 1	NY	
00153-0870	Fair Oak Sewer Maintenance	Investment in Fixed Asset	463,422.50 563,917.50	0.00		NO	13 1	NY	
00153-0813	Fair Oak Sewer Maintenance	Fund Balance Available	0.00	463,422.50 563,917.50		NO	14 1	NY	
48428-6817	Harbor Industrial Sewer Dis	Depr.-Infras-Wtr & Swr	6,697.54	0.00		NO	15 1	NY	
00154-0573	Harbor Ind Sewer Maintnace	Acc. Depr.-Infras-Wtr & S	0.00	6,697.54		NO	16 1	NY	
00154-0870	Harbor Ind Sewer Maintnace	Investment in Fixed Asset	6,697.54	0.00		NO	17 1	NY	
00154-0813	Harbor Ind Sewer Maintnace	Fund Balance Available	0.00	6,697.54		NO	18 1	NY	
45431-6817	Crystal Springs Sanitary Di	Depr.-Infras-Wtr & Swr	186,486.49	0.00		NO	19 1	NY	
00157-0573	Crystal Springs Sani Dist F	Acc. Depr.-Infras-Wtr & S	0.00	186,486.49		NO	20 1	NY	
00157-0870	Crystal Springs Sani Dist F	Investment in Fixed Asset	186,486.49	0.00		NO	21 1	NY	
00157-0813	Crystal Springs Sani Dist F	Fund Balance Available	0.00	186,486.49		NO	22 1	NY	
45432-6817	Devonshire Sanitary Distric	Depr.-Infras-Wtr & Swr	6,021.44	0.00		NO	23 1	NY	
00158-0573	Devonshire Co Sani Dist Fun	Acc. Depr.-Infras-Wtr & S	0.00	6,021.44		NO	24 1	NY	

same

same

SORT ORDER: JEID

JE ID.	Date	Description	Second Reference	2ndDt/PEID	Batch/ContNo	Prep/ACG	Hit/Tp	CkNo/Views
=====	=====	=====	=====	=====	=====	=====	=====	=====
JE558792	06/30/2024	FY23-24 Depr - Sewer			J00719F4	POONC	N	

CODING STRUCTURE		SUB UNIT Title	SUB ACCT Description /					YNNN		TACG
JOB COST ACCOUNT	JOB ORG Title	JOB OBJ Description	Debit	Credit	Misc	Last	Rec.	Off.	Note	
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
00158-0870	Devonshire Co Sani Dist Fun	Investment in Fixed Asset	6,021.44	0.00	NO	25	1	NY		
00158-0813	Devonshire Co Sani Dist Fun	Fund Balance Available	0.00	6,021.44	NO	26	1	NY		
45433-6817	Scenic Heights Sanitary Dis	Depr.-Infras-Wtr & Swr	726.02	0.00	NO	27	1	NY		
00159-0573	Scenic Heights Co Sani Dist Acc.	Depr.-Infras-Wtr & S	0.00	726.02	NO	28	1	NY		
00159-0870	Scenic Heights Co Sani Dist	Investment in Fixed Asset	726.02	0.00	NO	29	1	NY		
00159-0813	Scenic Heights Co Sani Dist	Fund Balance Available	0.00	726.02	NO	30	1	NY		
45430-6817	Oak Knoll Sewer Dist	Depr.-Infras-Wtr & Swr	252.48	0.00	NO	31	1	NY		
00156-0573	Oak Knoll Manor Sewer Fund Acc.	Depr.-Infras-Wtr & S	0.00	252.48	NO	32	1	NY		
00156-0870	Oak Knoll Manor Sewer Fund	Investment in Fixed Asset	252.48	0.00	NO	33	1	NY		
00156-0813	Oak Knoll Manor Sewer Fund	Fund Balance Available	0.00	252.48	NO	34	1	NY		
48429-6817	Kensington Square Sewer Dis	Depr.-Infras-Wtr & Swr	10,883.48	0.00	NO	35	1	NY		
00155-0573	Kensington Square Sewer Fun Acc.	Depr.-Infras-Wtr & S	0.00	10,883.48	NO	36	1	NY		
00155-0870	Kensington Square Sewer Fun	Investment in Fixed Asset	10,883.48	0.00	NO	37	1	NY		
00155-0813	Kensington Square Sewer Fun	Fund Balance Available	0.00	10,883.48	NO	38	1	NY		

TEXT RECORD: JE558792

00 To take up depreciation expense for FY 2023-2024 in Sewer Districts.

JE TOTAL: Primary

2,130,874.20 2,130,874.20

No Budget Errors

COUNTY OF SAN MATEO PROOF [Journal Entry Set Proof] J00719F4.DATA.JOB Page 4
 FRI, JUL 19, 2024, 3:21 PM --req: POONC-----leg: GL JL--loc: PUBWORKS--job:17205570 J1997---prog: GL450 <2.94>--report id: GLJEBPOF

SORT ORDER: JEID

Rec	OF	CODING	STRUCTURE	Description	Trns.	Desc.	Debit	Credit
=====	==	=====	=====	=====	=====	=====	=====	=====
1	1	NY	48425-6817	Burlingame Hills	Depr.-Infras-Wtr	FY23-24 Depr -	102,786.03	0.00
2	1	NY	00151-0573	Burlingame Hills	Acc. Depr.-Infra	FY23-24 Depr -	0.00	102,786.03
3	1	NY	00151-0870	Burlingame Hills	Investment in Fi	FY23-24 Depr -	102,786.03	0.00
4	1	NY	00151-0813	Burlingame Hills	Fund Balance Ava	FY23-24 Depr -	0.00	102,786.03
5	1	NY	48426-6817	Emerald Lake Hei	Depr.-Infras-Wtr	FY23-24 Depr -	288,161.12	0.00
6	1	NY	00152-0573	Emerald Lake Hei	Acc. Depr.-Infra	FY23-24 Depr -	0.00	288,161.12
7	1	NY	00152-0870	Emerald Lake Hei	Investment in Fi	FY23-24 Depr -	288,161.12	0.00
8	1	NY	00152-0813	Emerald Lake Hei	Fund Balance Ava	FY23-24 Depr -	0.00	288,161.12
9	1	NY	48427-6812	Fair Oaks Sewer	Depr. Equipment	FY23-24 Depr -	158,526.93	0.00
10	1	NY	00153-0570	Fair Oak Sewer M	Acc. Depr. - Equ	FY23-24 Depr -	0.00	158,526.93
11	1	NY	48427-6817	Fair Oaks Sewer	Depr.-Infras-Wtr	FY23-24 Depr -	304,895.57	0.00
12	1	NY	00153-0573	Fair Oak Sewer M	Acc. Depr.-Infra	FY23-24 Depr -	0.00	304,895.57
13	1	NY	00153-0870	Fair Oak Sewer M	Investment in Fi	FY23-24 Depr -	463,422.50	0.00
14	1	NY	00153-0813	Fair Oak Sewer M	Fund Balance Ava	FY23-24 Depr -	0.00	463,422.50
15	1	NY	48428-6817	Harbor Industria	Depr.-Infras-Wtr	FY23-24 Depr -	6,697.54	0.00
16	1	NY	00154-0573	Harbor Ind Sewer	Acc. Depr.-Infra	FY23-24 Depr -	0.00	6,697.54
17	1	NY	00154-0870	Harbor Ind Sewer	Investment in Fi	FY23-24 Depr -	6,697.54	0.00
18	1	NY	00154-0813	Harbor Ind Sewer	Fund Balance Ava	FY23-24 Depr -	0.00	6,697.54
19	1	NY	45431-6817	Crystal Springs	Depr.-Infras-Wtr	FY23-24 Depr -	186,486.49	0.00
20	1	NY	00157-0573	Crystal Springs	Acc. Depr.-Infra	FY23-24 Depr -	0.00	186,486.49
21	1	NY	00157-0870	Crystal Springs	Investment in Fi	FY23-24 Depr -	186,486.49	0.00
22	1	NY	00157-0813	Crystal Springs	Fund Balance Ava	FY23-24 Depr -	0.00	186,486.49
23	1	NY	45432-6817	Devonshire Sanit	Depr.-Infras-Wtr	FY23-24 Depr -	6,021.44	0.00
24	1	NY	00158-0573	Devonshire Co Sa	Acc. Depr.-Infra	FY23-24 Depr -	0.00	6,021.44
25	1	NY	00158-0870	Devonshire Co Sa	Investment in Fi	FY23-24 Depr -	6,021.44	0.00
26	1	NY	00158-0813	Devonshire Co Sa	Fund Balance Ava	FY23-24 Depr -	0.00	6,021.44
27	1	NY	45433-6817	Scenic Heights S	Depr.-Infras-Wtr	FY23-24 Depr -	726.02	0.00
28	1	NY	00159-0573	Scenic Heights C	Acc. Depr.-Infra	FY23-24 Depr -	0.00	726.02
29	1	NY	00159-0870	Scenic Heights C	Investment in Fi	FY23-24 Depr -	726.02	0.00
30	1	NY	00159-0813	Scenic Heights C	Fund Balance Ava	FY23-24 Depr -	0.00	726.02
31	1	NY	45430-6817	Oak Knoll Sewer	Depr.-Infras-Wtr	FY23-24 Depr -	252.48	0.00
32	1	NY	00156-0573	Oak Knoll Manor	Acc. Depr.-Infra	FY23-24 Depr -	0.00	252.48
33	1	NY	00156-0870	Oak Knoll Manor	Investment in Fi	FY23-24 Depr -	252.48	0.00
34	1	NY	00156-0813	Oak Knoll Manor	Fund Balance Ava	FY23-24 Depr -	0.00	252.48
35	1	NY	48429-6817	Kensington Squar	Depr.-Infras-Wtr	FY23-24 Depr -	10,883.48	0.00
36	1	NY	00155-0573	Kensington Squar	Acc. Depr.-Infra	FY23-24 Depr -	0.00	10,883.48
37	1	NY	00155-0870	Kensington Squar	Investment in Fi	FY23-24 Depr -	10,883.48	0.00
38	1	NY	00155-0813	Kensington Squar	Fund Balance Ava	FY23-24 Depr -	0.00	10,883.48
Primary Entries							2,130,874.20	2,130,874.20
JE JE558792 TOTAL							2,130,874.20	2,130,874.20
GRAND TOTAL							2,130,874.20	2,130,874.20

SEWER AND SANITATION DISTRICTS
 SCHEDULE OF FIXED ASSETS AND ACCUMULATED DEPRECIATION
 AS OF JUNE 30, 2025

As of 06/30/25

Ref Code	Particulars	Ref.#	Deprec/ Amortzd	Date Completed	Estimated Life	Cost 6/30/2024	FY 2024-25 Additions	Adjust/Disp	Cost 6/30/2025	Annual Depn	Accum Depn 6/30/2024	FY 2024-25 Provision	Adjustment	Accum Depn 6/30/2025	Net Book Val 6/30/2025
Burlingame Hills (00151)		48425													
0515	Property Rights					5,226.00	0.00	0.00	5,226.00	0.00	0.00	0.00	0.00	0.00	5,226.00
0540						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total 0540					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	Adeline Dr & Canyon Rd Capacity Improvemt Proj	SB004	Deprec	5/31/2017	50 yrs	2,393,203.51	0.00	0.00	2,393,203.51	47,864.07	338,576.54	47,864.07	0.00	386,440.61	2,006,762.90
0557	Hillside/Adeline Area Sanitary Sewer Collection System Rehab	SB005	Deprec	11/16/2021	50 yrs	2,631,187.52	0.00	0.00	2,631,187.52	52,623.75	138,137.34	52,623.75	0.00	190,761.10	2,440,426.42
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	114,910.33	0.00	0.00	114,910.33	2,298.21	7,469.17	2,298.21	0.00	9,767.38	105,142.95
0557	Sewage Coll Facil I		Deprec			85,737.95	0.00	0.00	85,737.95	0.00	85,737.95	0.00	0.00	85,737.95	0.00
0557	Sewage Coll Facil II		Deprec		50 yrs	47,205.94	0.00	0.00	47,205.94	0.00	47,205.94	0.00	0.00	47,205.94	0.00
0557	Sewage Treat Rights		Amort		40 yrs	28,231.27	0.00	0.00	28,231.27	0.00	28,231.27	0.00	0.00	28,231.27	0.00
	Total 0557					5,300,476.52	0.00	0.00	5,300,476.52	102,786.03	645,358.22	102,786.03	0.00	748,144.24	4,552,332.28
	Total 00151						0.00							719,912.97	4,557,558.28
Emerald Lake Hts (00152)		48426													
0515	Property Rights					10,300.00	0.00	0.00	10,300.00	0.00	0.00	0.00	0.00	0.00	10,300.00
0515	Right of Way					558,163.89	0.00	0.00	558,163.89	0.00	0.00	0.00	0.00	0.00	558,163.89
	Total 0515					568,463.89	0.00	0.00	568,463.89	0.00	0.00	0.00	0.00	0.00	568,463.89
0540						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	Sewage Coll Facil		Deprec		50 yrs	218,186.00	0.00	0.00	218,186.00	0.00	218,186.00	0.00	0.00	218,186.00	0.00
0557	Sewer Construction		Deprec		50 yrs	12,776,999.49	0.00	0.00	12,776,999.49	255,539.99	9,795,699.77	255,539.99	0.00	10,051,239.76	2,725,759.73
0557	Sewer Line Relocation	SE005	Deprec	6/30/2018	50 yrs	277,188.55	0.00	0.00	277,188.55	5,543.77	33,262.63	5,543.77	0.00	38,806.40	238,382.15
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	976,643.34	0.00	0.00	976,643.34	19,532.87	63,481.82	19,532.87	0.00	83,014.68	893,628.66
0557	Park & Sprindale Sewer Line	SE201	Deprec	1/2010	50 yrs	331,512.98	0.00	0.00	331,512.98	6,630.26	96,138.77	6,630.26	0.00	102,769.03	228,743.95
0557	Woodhue Court Sewer Line	SE301	Deprec	1/2010	50 yrs	45,711.75	0.00	0.00	45,711.75	914.24	13,256.43	914.24	0.00	14,170.66	31,541.09
	Total 0557					14,626,242.11	0.00	0.00	14,626,242.11	288,161.12	10,220,025.40	288,161.12	0.00	10,508,186.53	4,118,055.58
	Total 00152														4,686,519.47
Fair Oaks Sewer (00153)		48427													
0510	Land					17,014.00	0.00	0.00	17,014.00	0.00	0.00	0.00	0.00	0.00	17,014.00

SEWER AND SANITATION DISTRICTS
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							Additions	Adjust/Disp				Provision	Adjustment		
0515	Property Rights					85,500.00	0.00	0.00	85,500.00	0.00	0.00	0.00	0.00	0.00	85,500.00
Equipment (0530):															
69536	Magnetic Flowmeter		Deprec	09-83	50 yrs	12,449.67	0.00	0.00	12,449.67	248.99	10,126.26	248.99	0.00	10,375.25	2,074.42
80069	Vaporooter Applic Sys		Deprec	08-91	10 yrs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80078	Pipe In Line TV Inspec		Deprec	10-91	10 yrs	12,595.00	0.00	0.00	12,595.00	0.00	12,595.00	0.00	0.00	12,595.00	0.00
80061	1992 Van Chevrolet		Deprec	01-92	8 yrs	47,745.00	0.00	0.00	47,745.00	0.00	47,745.00	0.00	0.00	47,745.00	0.00
80082	Omniye Camera/Storage		Deprec	01-92	10 yrs	19,046.00	0.00	0.00	19,046.00	0.00	19,046.00	0.00	0.00	19,046.00	0.00
80085	Inspec Vehic/Monitor		Deprec	01-92	10 yrs	8,025.00	0.00	0.00	8,025.00	0.00	8,025.00	0.00	0.00	8,025.00	0.00
80162	Continuous Rodder		Deprec	06-95	10 yrs	91,543.00	0.00	0.00	91,543.00	0.00	91,543.00	0.00	0.00	91,543.00	0.00
80191	Continuous Rodder		Deprec	06-97	10 yrs	100,736.00	0.00	0.00	100,736.00	0.00	100,736.00	0.00	0.00	100,736.00	0.00
80061	TV Inspection Upgrade		Deprec	06-02	10 yrs.	21,576.93	0.00	0.00	21,576.93	0.00	21,576.93	0.00	0.00	21,576.93	0.00
85431	Sewer Cleaner/Flusher		Deprec	09-02	10 yrs.	125,515.88	0.00	0.00	125,515.88	0.00	125,515.88	0.00	0.00	125,515.88	0.00
85445	Sewer Truck		Deprec	09-04	10 yrs	21,922.91	0.00	0.00	21,922.91	0.00	21,922.91	0.00	0.00	21,922.91	0.00
	Sub-Total					461,155.39	0.00	0.00	461,155.39	248.99	458,831.98	248.99	0.00	459,080.97	2,074.42

Items included in Govt Equipment Schedule

96020	1 Ton Sewer Truck	SF017	Deprec	Nov-2012	10 yrs	55,470.15	0.00	0.00	55,470.15	0.00	55,470.15	0.00	0.00	55,470.15	0.00
96069	1 Ton Sewer Truck	SF018	Deprec	Mar-2014	10 yrs	457,785.19	0.00	0.00	457,785.19	45,778.52	381,487.02	45,778.52	0.00	427,265.54	30,519.65
97490	Sewer Flusher Truck	SF018	Deprec	10/30/17	10 yrs	250,453.83	0.00	0.00	250,453.83	25,045.38	166,969.22	25,045.38	0.00	192,014.60	58,439.23
97684	Rausch MC360 Camera	SF018	Deprec	05/15/18	8 yrs	22,765.88	0.00	0.00	22,765.88	2,845.74	17,430.13	2,845.74	0.00	20,275.86	2,490.02
97842	Sewer Combo Truck	SF001	Deprec	01/08/19	12 yrs	405,853.91	0.00	0.00	405,853.91	33,821.16	186,016.38	33,821.16	0.00	219,837.53	186,016.38
99162	Ford Transit 350 Sewer TV Van	SF001	Deprec	6/21/22	7 yrs	281,638.32	0.00	0.00	281,638.32	40,234.05	80,468.09	40,234.05	0.00	120,702.14	160,936.18
96159	Closed Circuit TV Camera Sy	SF001	Deprec	Dec-2014	10 yrs	11,322.36	0.00	0.00	11,322.36	566.11	10,756.25	566.11	0.00	11,322.36	0.00
96686/96687	2 2016 Ford F250 4x4 Supercab	SF001	Deprec	Nov-2015	10 yrs	64,219.14	0.00	0.00	64,219.14	6,421.91	51,614.03	6,421.91	0.00	58,035.95	6,183.19
099634	Vivax Vcam6 pipe inspection syst	SF001	Deprec	03/31/2023	12 yrs	11,350.09	0.00	0.00	11,350.09	945.84	1,182.30	945.84	0.00	2,128.14	9,221.95
99168	Rotair D15T4F Sewer Compresso	SF001	Deprec	09/30/2022	12 yrs	24,637.27	0.00	0.00	24,637.27	2,053.11	3,592.94	2,053.11	0.00	5,646.04	18,991.23
	Subtotal					1,585,496.14	0.00	0.00	1,585,496.14	157,711.81	954,986.51	157,711.81	0.00	1,112,698.32	472,797.82
	TOTAL 0530					2,046,651.53	0.00	0.00	2,046,651.53	157,960.81	1,413,818.49	157,960.80	0.00	1,571,779.29	474,872.24

0540	Middlefield Rd Sewer Rehab	SF021	Deprec			2,860,585.07	0.00	(2,860,585.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0540	FOSMD-Lloyd Park Ln Sewer Relocation	SF024	In Progress			84,346.98	0.00	0.00	84,346.98	0.00	0.00	0.00	0.00	0.00	84,346.98
0540	FOSMD-Sanitary Sewer Trunk Line Replacement	SF028	In Progress			608,480.28	185,962.04	0.00	794,442.32	0.00	0.00	0.00	0.00	0.00	794,442.32
0540	FOSMD-8th & 16th Avenues SS R	SF029	Deprec			81,414.15	107,631.01	(189,045.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0540	FOSMD-Sewer Rehabilitation Proj	SF030	In Progress			5,451.04	5,379.37	0.00	10,830.41	0.00	0.00	0.00	0.00	0.00	10,830.41
0540	FOSMD-1st & 2nd Ave Sewer Rel	SF031	In Progress			0.00	5,524.40	0.00	5,524.40	0.00	0.00	0.00	0.00	0.00	5,524.40

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							Additions	Adjust/Disp				Provision	Adjustment		
0540	Fair Oaks #4 Sewer Rehab	SF901	Deprec	5/6/2024	50 yrs	0.00	156,170.99	(156,170.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total 0540					3,640,277.52	460,667.81	(3,205,801.22)	895,144.11	0.00	0.00	0.00	0.00	0.00	895,144.11
0557	Sewage Coll Rights		Amort		50 yrs	106,854.24	0.00	0.00	106,854.24	0.00	106,854.24	0.00	0.00	106,854.24	0.00
0557	Sewage Treat Rights		Amort		40 yrs	593,553.19	0.00	0.00	593,553.19	0.00	593,553.19	0.00	0.00	593,553.19	0.00
0557	Sewage Coll Facil		Deprec		50 yrs	2,033,928.21	0.00	0.00	2,033,928.21	0.00	2,033,928.21	0.00	0.00	2,033,928.21	0.00
0557	Sewer Main By-Pass		Deprec		50 yrs	264,831.00	0.00	0.00	264,831.00	5,296.62	143,008.74	5,296.62	0.00	148,305.36	116,525.64
0557	Bay Road # 4	SF400	Deprec	7/1/2003	50 yrs	862,611.43	0.00	0.00	862,611.43	17,252.23	362,296.81	17,252.23	0.00	379,549.04	483,062.39
0557	Selby Lane # 3	SF500	Deprec	7/1/2003	50 yrs	754,087.26	0.00	0.00	754,087.26	15,081.75	316,716.70	15,081.75	0.00	331,798.44	422,288.82
0557	Sewer Rehab #3	SF700	Deprec	5/31/2005	50 yrs	1,751,693.72	0.00	0.00	1,751,693.72	35,033.87	668,563.12	35,033.87	0.00	703,597.00	1,048,096.72
0557	Sewer Main Repl #2	SF600	Deprec	3/31/2007	50 yrs	2,855,277.89	0.00	0.00	2,855,277.89	57,105.56	991,328.72	57,105.56	0.00	1,048,434.28	1,806,843.61
0557	Rutherford Ave Sewer Line	SF014	Deprec	7/30/2010	50 yrs	240,979.07	0.00	0.00	240,979.07	4,819.58	67,474.14	4,819.58	0.00	72,293.72	168,685.35
0557	Eleanor Dr. Sewer Rehab	SF015	Deprec	4/30/2017	50 yrs	2,494,306.26	0.00	0.00	2,494,306.26	49,886.13	357,182.73	49,886.13	0.00	407,068.85	2,087,237.41
0557	14th Ave Sewer Rehab	SF016	Deprec	9/22/2010	50 yrs	26,028.00	0.00	0.00	26,028.00	520.56	7,201.08	520.56	0.00	7,721.64	18,306.36
0557	Interceptor Flow Meter Rehab	SF019	Deprec	10/2/2015	20 yrs	961,348.28	0.00	0.00	961,348.28	48,067.41	420,589.87	48,067.41	0.00	468,657.28	492,691.00
0557	Sewer Rehab 7th Ave between Middlefield & Edison	SF020	Deprec	2/28/2018	50 yrs	736,740.49	0.00	0.00	736,740.49	14,734.81	93,300.34	14,734.81	0.00	108,035.15	628,705.34
0557	Alexander Ave Sewer Rehab	SF023	Deprec	4/12/2021	50 yrs	1,412,458.82	0.00	0.00	1,412,458.82	28,249.18	90,723.65	28,249.18	0.00	118,972.82	1,293,486.00
0557	FOSMD-Loyola Ave Sewer Rehab	SF025	Deprec	11/9/2020	50 yrs	542,500.40	0.00	0.00	542,500.40	10,850.01	39,476.19	10,850.01	0.00	50,326.20	492,174.20
0557	FOSMD-Encina Ave Sanitary Sewer Rehab	SF026	Deprec	2/16/2023	50 yrs	273,964.41	0.00	0.00	273,964.41	5,479.29	7,534.02	5,479.29	0.00	13,013.31	260,951.10
0557	Fair Oaks #4 Sewer Rehab	SF901	Deprec	5/6/2024	50 yrs	3,755,574.20	156,170.99	0.00	3,911,745.19	79,576.05	12,518.58	79,576.05	0.00	92,094.63	3,819,650.56
0557	Middlefield Rd Sewer Rehab	SF021	Deprec	12/1/2024	50 yrs	0.00	2,860,585.07	0.00	2,860,585.07	33,373.49	0.00	33,373.49	0.00	33,373.49	2,827,211.58
0557	FOSMD-8th & 16th Avenues SS R	SF029	Deprec	5/1/2025	50 yrs	0.00	189,045.16	0.00	189,045.16	630.15	0.00	630.15	0.00	630.15	188,415.01
	Total 0557					19,666,736.87	3,205,801.22	0.00	22,872,538.09	405,956.69	6,312,250.33	405,956.69	0.00	6,718,207.01	16,154,331.08
	Total 00153											563,917.49		6,017,799.58	17,626,861.43
	Harbor Industrial (00154)	48428													
0515	Property Rights					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0540									0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	334,876.92	0.00	0.00	334,876.92	6,697.54	21,767.00	6,697.54	0.00	28,464.54	306,412.38
0557	Sewage Coll Facil		Deprec		50 yrs	125,080.00	0.00	0.00	125,080.00	0.00	125,080.00	0.00	0.00	125,080.00	0.00
0557	Sewage Coll Rights		Amort		50 yrs	70,223.50	0.00	0.00	70,223.50	0.00	70,223.50	0.00	0.00	70,223.50	0.00
0557	Sewage Treat Rights		Amort		40 yrs	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00
	Total 0557					580,180.42	0.00	0.00	580,180.42	6,697.54	267,070.50	6,697.54	0.00	273,768.04	306,412.38
	Total 00154													120,223.50	306,412.38

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Kensington Square (00155)		48429													
0540						0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	Sewage Coll Facil		Deprec		50 yrs	13,926.00	0.00	0.00	13,926.00	0.00	13,926.00	0.00	0.00	13,926.00	0.00
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	544,174.04	0.00	0.00	544,174.04	10,883.48	35,371.31	10,883.48	0.00	46,254.79	497,919.25
	Total 0557					558,100.04	0.00	0.00	558,100.04	10,883.48	49,297.31	10,883.48	0.00	60,180.79	497,919.25
	Total 00155														497,919.25
Oak Knoll Sewer (00156)		45430													
0515	Easements					5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
0540						0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	12,623.90	0.00	0.00	12,623.90	252.48	820.55	252.48	0.00	1,073.03	11,550.87
0557	Sewage Coll Facil		Deprec		50 yrs	20,071.00	0.00	0.00	20,071.00	0.00	20,071.00	0.00	0.00	20,071.00	0.00
	Total 0557					32,694.90	0.00	0.00	32,694.90	252.48	20,891.55	252.48	0.00	21,144.03	11,550.87
	Total 00156														16,550.87
Crystal Springs (00157)		45431													
0515	Property Rights					48,564.00	0.00	0.00	48,564.00	0.00	0.00	0.00	0.00	0.00	48,564.00
	Total 0515					48,564.00	0.00	0.00	48,564.00	0.00	0.00	0.00	0.00	0.00	48,564.00
0530	Flow Meters(Prop#89330)	SC006		4/29/2011	10 yrs	17,646.12	0.00	0.00	17,646.12	0.00	17,646.12	0.00	0.00	17,646.12	0.00
0540						0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total 0540					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	Sewage Coll Facil		Deprec		50 yrs	969,480.81	0.00	0.00	969,480.81	0.00	969,480.81	0.00	0.00	969,480.81	0.00
0557	Seneca Ln Storm Damage	SMF51	Deprec	4/16/2020	50 yrs	3,542,780.36	0.00	0.00	3,542,780.36	70,855.61	297,425.23	70,855.61	0.00	368,280.84	3,174,499.52
0557	Sanitary Sewer System Cap Improvemt	SC005	Deprec	3/2/2015	20 yrs	1,999,285.73	0.00	0.00	1,999,285.73	99,964.29	932,859.95	99,964.29	0.00	1,032,824.23	966,461.50
0557	Polhemus Sewer Main	SC100	Deprec	9/30/2003	50 yrs	783,329.63	0.00	0.00	783,329.63	15,666.59	325,081.76	15,666.59	0.00	340,748.35	442,581.28
	Total 0557					7,294,876.53	0.00	0.00	7,294,876.53	186,486.49	2,524,847.75	186,486.49	0.00	2,711,334.23	4,583,542.30
	Total 00157														4,632,106.30
Devonshire (00158)		45432													

SEWER AND SANITATION DISTRICTS
 SCHEDULE OF FIXED ASSETS AND ACCUMULATED DEPRECIATION
 AS OF JUNE 30, 2025

As of 06/30/25

Ref Code	Particulars	Ref.#	Deprec/ Amortzd	Date Completed	Estimated Life	Cost 6/30/2024	FY 2024-25		Cost 6/30/2025	Annual Depn	Accum Depn 6/30/2024	FY 2024-25		Accum Depn 6/30/2025	Net Book Val 6/30/2025
							Additions	Adjust/Disp				Provision	Adjustment		
0515	Property Rights					7,266.00	0.00	0.00	7,266.00	0.00	0.00	0.00	0.00	0.00	7,266.00
0540						0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	301,072.20	0.00	0.00	301,072.20	6,021.44	19,569.69	6,021.44	0.00	25,591.14	275,481.06
0557	Sewage Coll Facil		Deprec		50 yrs	164,380.00	0.00	0.00	164,380.00	0.00	164,380.00	0.00	0.00	164,380.00	0.00
	Total 0557					465,452.20	0.00	0.00	465,452.20	6,021.44	183,949.69	6,021.44	0.00	189,971.14	275,481.06
	Total 00158														282,747.06
	Scenic Heights (00159)	45433													
0515	Property Rights					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0540						0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557	Sewage Coll Facil		Deprec		50 yrs	28,039.00	0.00	0.00	28,039.00	0.00	28,039.00	0.00	0.00	28,039.00	0.00
0557	2017 Sewer Rehab	S0201	Deprec	4/5/2021	50 yrs	36,301.02	0.00	0.00	36,301.02	726.02	2,359.57	726.02	0.00	3,085.59	33,215.43
	Total 0557					64,340.02	0.00	0.00	64,340.02	726.02	30,398.57	726.02	0.00	31,124.59	33,215.43
	Total 00159														33,215.43

SORT ORDER: JEID

JE ID.	Date	Description	Second Reference	2ndDt/PEID	Batch/ContNo	Prep/ACG	Hit/Tp	CkNo/Views
=====	=====	=====	=====	=====	=====	=====	=====	=====
JE574010	06/13/2025	FY24-25 Depr-Lighting			J00061325A	P00NC	N	

CODING STRUCTURE		SUB UNIT Title	SUB ACCT Description /							YNN	TACG
JOB COST ACCOUNT	JOB ORG Title	JOB OBJ Description	Debit	Credit	Misc	Last	Rec.	Off.	Note		
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
48447-6819	Colma Lighting District	Depr.-Infras-Lightg	12,348.98	0.00	NO		1 1	NY			
00228-0575	Colma Lighting District Fun	Acc. Depr.-Infras-Lightg	0.00	12,348.98	NO		2 1	NY			
00228-0870	Colma Lighting District Fun	Investment in Fixed Asset	12,348.98	0.00	NO		3 1	NY			
00228-0813	Colma Lighting District Fun	Fund Balance Available	0.00	12,348.98	NO		4 1	NY			
45452-6819	Menlo Park Lighting Distric	Depr.-Infras-Lightg	27,988.39	0.00	NO		5 1	NY			
00233-0575	Menlo Park Lighting Dist Fu	Acc. Depr.-Infras-Lightg	0.00	27,988.39	NO		6 1	NY			
00233-0870	Menlo Park Lighting Dist Fu	Investment in Fixed Asset	27,988.39	0.00	NO		7 1	NY			
00233-0813	Menlo Park Lighting Dist Fu	Fund Balance Available	0.00	27,988.39	NO		8 1	NY			

TEXT RECORD: JE574010

00 To take up depreciation expense for FY 2024-2025 in Lighting Districts.

JE TOTAL: Primary

80,674.74

80,674.74

No Budget Errors

SORT ORDER: JEID

Rec	OF CODING STRUCTURE		Description	Trns. Desc.		Debit	Credit
=====	==	=====	=====	=====	=====	=====	=====
1	1	NY 48447-6819	Colma Lighting D	Depr.-Infras-Lig	FY24-25 Depr-Li	12,348.98	0.00
2	1	NY 00228-0575	Colma Lighting D	Acc. Depr.-Infra	FY24-25 Depr-Li	0.00	12,348.98
3	1	NY 00228-0870	Colma Lighting D	Investment in Fi	FY24-25 Depr-Li	12,348.98	0.00
4	1	NY 00228-0813	Colma Lighting D	Fund Balance Ava	FY24-25 Depr-Li	0.00	12,348.98
5	1	NY 45452-6819	Menlo Park Light	Depr.-Infras-Lig	FY24-25 Depr-Li	27,988.39	0.00
6	1	NY 00233-0575	Menlo Park Light	Acc. Depr.-Infra	FY24-25 Depr-Li	0.00	27,988.39
7	1	NY 00233-0870	Menlo Park Light	Investment in Fi	FY24-25 Depr-Li	27,988.39	0.00
8	1	NY 00233-0813	Menlo Park Light	Fund Balance Ava	FY24-25 Depr-Li	0.00	27,988.39
Primary Entries						80,674.74	80,674.74
JE JE574010 TOTAL						80,674.74	80,674.74
GRAND TOTAL						80,674.74	80,674.74

LIGHTING DISTRICTS
 SCHEDULE OF FIXED ASSETS AND ACCUMULATED DEPRECIATION
 AS OF JUNE 30, 2025

As of 6/30/25

Particulars	Date Completed	Est Life	Cost 6/30/2024	FY 2024-25		Cost 6/30/2025	Annual Depn	Accum Depn 6/30/2024	FY 2024-25		Accum Depn 6/30/2025	Net Book Val 6/30/2025
				Additions	Adjust/Disp				Provision	Write-Off		
00132 CSA # 6(48465)	85-86	20	12,600.00	0.00	0.00	12,600.00	0.00	12,600.00	0.00	0.00	12,600.00	0.00
00226 Bel-Aire(48445)	85-86	20	29,300.00	0.00	0.00	29,300.00	0.00	29,300.00	0.00	0.00	29,300.00	0.00
00227 Belmont(48446)	85-86	20	7,200.00	0.00	0.00	7,200.00	0.00	7,200.00	0.00	0.00	7,200.00	0.00
00228 Colma(48447):	85-86	20	52,400.00	0.00	0.00	52,400.00	0.00	52,400.00	0.00	0.00	52,400.00	0.00
Street Lights (LC002)	Jun-10	20	246,979.63	0.00	0.00	246,979.63	12,348.98	172,885.74	12,348.98	0.00	185,234.72	61,744.91
Sub-Total			299,379.63	0.00	0.00	299,379.63	12,348.98	225,285.74	12,348.98	0.00	237,634.72	61,744.91
00229 El Granada(48448)	85-86	20	13,700.00	0.00	0.00	13,700.00	0.00	13,700.00	0.00	0.00	13,700.00	0.00
00230 Emerald Lake(48449):	85-86	20	42,400.00	0.00	0.00	42,400.00	0.00	42,400.00	0.00	0.00	42,400.00	0.00
00233 Menlo Park(45452):												
Street Lights	85-86	20	69,400.00	0.00	0.00	69,400.00	0.00	69,400.00	0.00	0.00	69,400.00	0.00
Middlefield Rd U/Ground	06-03	20	326,823.33	0.00	0.00	326,823.33	0.00	326,823.33	0.00	0.00	326,823.33	0.00
Redesign Light System-LM004	15-16	20	559,767.89	0.00	0.00	559,767.89	27,988.39	223,907.14	27,988.39	0.00	251,895.53	307,872.36
Sub-Total			955,991.22	0.00	0.00	955,991.22	27,988.39	620,130.47	27,988.39	0.00	648,118.86	307,872.36
00234 Montara(45453):												
Street Lights	85-86	20	22,600.00	0.00	0.00	22,600.00	0.00	22,600.00	0.00	0.00	22,600.00	0.00
Montara Equipment:												
2004 Cab/Chassis	06/30/04	10 yrs	67,676.16	0.00	0.00	67,676.16	0.00	67,676.16	0.00	0.00	67,676.16	0.00
GRAND TOTAL			1,450,847.01	0.00	0.00	1,450,847.01	40,337.37	1,040,892.37	40,337.38	0.00	1,081,229.75	369,617.26



SORT ORDER: JEID

JE ID.	Date	Description	Second Reference	2ndDt/PEID	Batch/ContNo	Prep/ACG	Hit/Tp	CkNo/Views
=====	=====	=====	=====	=====	=====	=====	=====	=====
JE574012	06/13/2025	FY24-25 Depr - CSA11			J00061325B	P00NC	N	
								YNN
CODING STRUCTURE	SUB UNIT Title	SUB ACCT Description /						TACG
JOB COST ACCOUNT	JOB ORG Title	JOB OBJ Description	Debit	Credit	Misc Last	Rec.	Off.	Note
=====	=====	=====	=====	=====	=====	=====	=====	=====
48468-6817	CSA 11	Depr.-Infras-Wtr & Swr	71,993.50	0.00	NO	1 1	NY	
00135-0573	County Service Area #11	Fun Acc. Depr.-Infras-Wtr & S	0.00	71,993.50	NO	2 1	NY	
00135-0870	County Service Area #11	Fun Investment in Fixed Asset	71,993.50	0.00	NO	3 1	NY	
00135-0813	County Service Area #11	Fun Fund Balance Available	0.00	71,993.50	NO	4 1	NY	
TEXT RECORD: JE574012 00 To take up depreciation expense for FY 2024-2025 in CSA11 Water								
TEXT RECORD: JE574012 01 Districts.								
	JE TOTAL: Primary		143,987.00	143,987.00				

[illegible][illegible]

No Budget Errors

SORT ORDER: JEID

Rec	OF CODING STRUCTURE				Description	Trns. Desc.	Debit	Credit
=====	==	=====	=====	=====	=====	=====	=====	=====
1	1	NY	48468-6817		CSA 11	Depr.-Infras-Wtr FY24-25 Depr -	71,993.50	0.00
2	1	NY	00135-0573		County Service A	Acc. Depr.-Infra FY24-25 Depr -	0.00	71,993.50
3	1	NY	00135-0870		County Service A	Investment in Fi FY24-25 Depr -	71,993.50	0.00
4	1	NY	00135-0813		County Service A	Fund Balance Ava FY24-25 Depr -	0.00	71,993.50
Primary Entries							143,987.00	143,987.00
JE JE574012 TOTAL							143,987.00	143,987.00
GRAND TOTAL							143,987.00	143,987.00

PESCADERO WATER DISTRICT (CSA 11)
 SCHEDULE OF FIXED ASSETS AND ACCUMULATED DEPRECIATION
 AS OF JUNE 30, 2025

As of 6/30/25

Particulars	Ref. #	Date Acq/Comp	Estimated Life	Cost 6/30/2024	FY 2024-25		Cost 6/30/2025	Annual Depn	Accum Depn 6/30/2024	FY 2024-25		Accum Depn 6/30/2025	Net Book Val 6/30/2025
					Additions	Disp/Adj				Provision	Disp/Adj		
Pescadero (00135)	48468												
0540 Work in Progreess													
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Work in Progress				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0557 Infrastructure Assets													
Total Construction Costs		03/30/93	50 yrs	727,298.17	0.00	0.00	727,298.17	14,545.96	450,924.77	14,545.96	0.00	465,470.74	261,827.43
Other Costs (Audit Adj)		03/30/93	50 yrs	349,294.63	0.00	0.00	349,294.63	6,985.89	216,562.63	6,985.89	0.00	223,548.52	125,746.11
Water Supply & Sustain	CH011	06/25/19	50 yrs	2,523,082.18	0.00	0.00	2,523,082.18	50,461.64	252,308.22	50,461.64	0.00	302,769.86	2,220,312.32
Total Infrastructure & Improv.				3,599,674.98	0.00	0.00	3,599,674.98	71,993.50	919,795.62	71,993.50	0.00	991,789.12	2,607,885.86
Total 00135													2,607,885.86

