



Montara Water and Sanitary District

Serving the Community of Montara and Moss Beach

P.O. Box 370131
8888 Cabrillo Hwy
Montara, CA 94037-0131
t: 650.728.3545 • f: 650.728.8556

To sensitively manage the natural resources entrusted to our care, to provide the people of Montara - Moss Beach with reliable, high – quality water, wastewater, and trash disposal at an equitable price, and to ensure the fiscal and environmental vitality of the district for future generations. Be open to providing other services desired by our community.

AGENDA

Regular Meeting

District Board of Directors

8888 Cabrillo Highway
Montara, California 94037

October 5, 2017 at 7:30 p.m.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

CONSENT AGENDA

1. [Approve Financial Statements for August 2017.](#)
2. Approve Warrants for October 1, 2017.
3. [SAM Flow Report for August 2017.](#)
4. [Monthly Review of Current Investment Portfolio.](#)
5. [Connection Permit Applications Received.](#)
6. [Monthly Water Production Report for August 2017.](#)
7. [Rain Report.](#)
8. [Solar Energy Report.](#)
9. [Monthly Public Agency Retirement Service Report for July 2017](#)

OLD BUSINESS
NEW BUSINESS

1. [Review and Possible Action Concerning Review of Recology Audits for 2018 Solid Waste Rate Increase.](#)

REPORTS

1. Sewer Authority Mid-Coastside Meetings (Boyd)
2. MidCoast Community Council Meeting (Slater-Carter)
3. CSDA Report (Slater-Carter)
4. Attorney's Report (Schricker)
5. Directors' Reports
6. General Manager's Report (Heldmaier)

FUTURE AGENDAS

ADJOURNMENT

CONVENE IN CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL -- EXISTING LITIGATION

(Government Code §54956.9(d)(1))

Case Names: *City of Half Moon Bay v. Granada Community Services District, et al.*
(San Mateo County Super, Cr. No. 17 CIV 03092)

Regional Water Quality Control Board v. Sewer Authority Mid-Coastside
(ACL Complaint No. R2-2017-1024)

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

(Government Code §54956.9(d)(2))

Significant Exposure to Litigation:

Number of cases:1

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

SUBJECT: Unaudited Financial Statements – Executive Summary

Budget vs. Actual – Sewer July thru August, 2017 Variances over \$2,000:

- 4710 Sewer Service Charges, \$333,861 below Budget – First sewer collection charges arrive in late November or early December.
- **Overall Total Operating Income for the period ending August 31, 2017 was \$333,355 below budget. Total revenue received to date is \$12,057.**
- 5400 Legal, \$6,540 above Budget – Unanticipated activities.
- 5610 Accounting, \$5,000 below Budget - No activity to-date. Budget is spread evenly over twelve months.
- 5620 Audit, \$3,833 above Budget – 1st payment for annual FS audit paid in August.
- 5800 Labor, \$10,395 above Budget – Major line items to increase are due to the payment of an additional employee during the month of July & August.
- 6200 Engineering, \$4,454 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.
- 6400 Pumping, \$2,804 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.
- 6920 SAM Operations, \$24,466 below Budget – Operations budget changed on the SA M side after MWSD budget was approved.
- 6940 SAM Maintenance, Collection Sys, \$6,667 below Budget – No activity to-date. Budget is spread evenly between twelve months.
- 6950 SAM Maintenance, Pumping, \$8,333 above Budget – No activity to-date. Budget is spread evenly between twelve months.
- **Overall Total Operating Expenses for the period ending August 31, 2017 were \$51,687 below Budget.**
- **Total overall Expenses for the period ending August 31, 2017 were \$40,408 below budget. For a net ordinary loss of (\$292,947), budgeted vs. actual. Actual net ordinary loss is (\$321,002.)**
- 7100 Connection Fees, \$26,363 above Budget – No new construction connection issued; One remodel connections issued in August.
- 8000 CIP, \$270,058 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 9200 I-Bank Loan, \$10,327 below Budget – 1st payment made to US Bank.

RECOMMENDATION:

This is for Board information only



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water August, 2017 Variances over \$2,000:

- 4400 Fees, \$3,803 above Budget – To be investigated further.
- 4740 Testing, Backflow, \$6,235 above Budget – More activity than anticipated.
- 4810 Water Sales Domestic, \$118,450 above Budget – Increased water collections in July.
- **Overall Total Operating Income for the period ending August 31, 2017 was \$129,622 above budget. Total revenue received to date is \$458,263.**
- 5240 CDPH Fees, \$2,583 below Budget – No activity to date.
- 5400 Legal, \$9,882 below Budget – Minimum activity to-date. Budget is spread evenly over twelve months.
- 5530 Memberships, \$2,157 below Budget – Membership dues are typically paid on a calendar year basis.
- 5610 Accounting, \$5,000 below Budget - No activity to-date. Budget is spread evenly over twelve months.
- 5620 Audit, \$3,833 above Budget – 1st payment for annual FS audit paid in August.
- 5630 Consulting, \$2,746 above Budget – Annual PARS actuarial payment.
- 5800 Labor, \$ 8,753 below Budget – Staff overtime amounts have been held in check.
- 6400 Pumping, \$12,617 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.
- 6500 Supply, \$8,595 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.
- 6600 Collection/Transmission, \$15,375 below Budget – No activity to-date. Budget is spread evenly over twelve months.
- 6700 Treatment, \$8,652 below Budget – Minimal activity to-date. Budget is spread evenly over twelve months.
- **Overall Total Operating Expenses for the period ending August 31, 2017 were \$54,203 below Budget.**
- **Total overall Expenses for the period ending August 31, 2017 were \$83,553 below budget. For a net ordinary income of \$213,175, budgeted vs. actual. Actual net ordinary income is \$291,843.**
- 7100 Connection Fees, \$24,868 below Budget – No new construction connections issued in August.
- 7600 Bond Revenues, G.O. \$190,990 below Budget – Variance due to timing, first remittance typically received in November or December.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared For the Meeting Of: October 5, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 8000 CIP, \$72,518 below Budget – \$46,398 is payments occurred for the month of August, projects include Alta Vista Tank and Road improvements.
- 9100 Interest Expense- Go Bonds, \$115,432 below Budget – Difference is due to timing.
- 9150 SRF Loan, \$17,512 below Budget - No activity to-date. Budget is spread evenly over twelve months.

RECOMMENDATION:

This is for Board information only

Montara Water & Sanitary District
Restricted and Non Restricted Cash Assets
July 2017 through June 2018

Assets and Reserves Information

Year to Date Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over/(Under) Targets	% Over/Under Targets
Sewer - Operations															
Wells Fargo Operating - Sewer	2,699,856.60	2,395,438.17													
Sewer - Reserve Accounts															
LAIF -															
Capital Reserve	3,886,001.12	3,891,836.12											2,679,500.00	1,206,501.12	145%
Connection Fees Reserve	194,576.00	194,576.00											194,576.00	-	100%
Operating Reserve	240,073.00	240,073.00											281,893.00	(41,820.00)	85%
Sub-total	4,320,650.12	4,326,485.12	-	-	-	-	-	-	-	-	-	-			
Water - Operations															
Wells Fargo Operating - Water	736,973.18	748,608.06													
Water - Reserve Accounts															
Wells Fargo Bank-															
Capital Reserve	398,249.00	398,249.00											1,049,567.00	(651,318.00)	38%
Connection Fees Reserve	253,020.00	253,020.00											253,020.00	-	100%
Operating Reserve	94,231.00	94,231.00											250,573.00	(156,342.00)	38%
Sub-total	745,500.00	745,500.00	-	-	-	-	-	-	-	-	-	-			
Water - Restricted accounts															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13													
Cost of issuance	122.94	122.94													
GO Bonds Fund	1,438,990.58	899,200.84													
Sub-total	1,439,549.65	899,759.91	-	-	-	-	-	-	-	-	-	-			
Total Cash and equivalents	9,942,529.55	9,115,791.26	-	-	-	-	-	-	-	-	-	-			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 - Cell Tower Lease	2,954.35	2,954.35											5,908.70	34,300.00	-28,391.30	17.23%
4400 - Fees																
4410 - Administrative Fee (New Constr)	505.00												505.00	3,500.00	-2,995.00	14.43%
4420 - Administrative Fee (Remodel)	354.00	354.00											708.00	2,000.00	-1,292.00	35.4%
4430 - Inspection Fee (New Constr)	477.00												477.00	3,500.00	-3,023.00	13.63%
4440 - Inspection Fee (Remodel)														4,000.00	-4,000.00	
4460 - Remodel Fees	708.00												708.00	4,000.00	-3,292.00	17.7%
Total 4400 - Fees	2,044.00	354.00											2,398.00	17,000.00	-14,602.00	14.11%
4610 - Property Tax Receipts		155.06											155.06	235,000.00	-234,844.94	0.07%
4710 - Sewer Service Charges														2,003,171.00	-2,003,171.00	
4720 - Sewer Service Refunds, Customer														-4,000.00	4,000.00	
4760 - Waste Collection Revenues	984.47	2,604.03											3,588.50	22,000.00	-18,411.50	16.31%
4990 - Other Revenue		6.82											6.82			
Total Income	5,982.82	6,074.26											12,057.08	2,307,471.00	-2,295,413.92	0.52%
Gross Profit	5,982.82	6,074.26											12,057.08	2,307,471.00	-2,295,413.92	0.52%
Expense																
5000 - Administrative																
5190 - Bank Fees	2,740.81	321.48											3,062.29	6,500.00	-3,437.71	47.11%
5200 - Board of Directors																
5210 - Board Meetings		125.00											125.00	4,000.00	-3,875.00	3.13%
5220 - Director Fees		187.50											187.50	3,300.00	-3,112.50	5.68%
5230 - Election Expenses																
5200 - Board of Directors - Other																
Total 5200 - Board of Directors		312.50											312.50	7,300.00	-6,987.50	4.28%
5250 - Conference Attendance		100.00											100.00	2,000.00	-1,900.00	5.0%
5270 - Information Systems		180.00											180.00	6,000.00	-5,820.00	3.0%
5300 - Insurance																
5310 - Fidelity Bond														500.00	-500.00	
5320 - Property & Liability Insurance														2,000.00	-2,000.00	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2017 through June 2018

													TOTAL			
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Total 5300 - Insurance														2,500.00	-2,500.00	
5350 - LAFCO Assessment														2,000.00	-2,000.00	
5400 - Legal																
5420 - Meeting Attendance, Legal		845.00											845.00	9,500.00	-8,655.00	8.9%
5430 - General Legal		3,170.00											3,170.00	25,000.00	-21,830.00	12.68%
5440 - Litigation		8,275.00											8,275.00			
Total 5400 - Legal		12,290.00											12,290.00	34,500.00	-22,210.00	35.62%
5510 - Maintenance, Office		193.50											193.50	8,000.00	-7,806.50	2.42%
5540 - Office Supplies		845.76											845.76	8,000.00	-7,154.24	10.57%
5550 - Postage														2,500.00	-2,500.00	
5560 - Printing & Publishing		131.33											131.33	3,000.00	-2,868.67	4.38%
5600 - Professional Services																
5610 - Accounting														30,000.00	-30,000.00	
5620 - Audit		6,000.00											6,000.00	13,000.00	-7,000.00	46.15%
5630 - Consulting		5,224.09											5,224.09	28,000.00	-22,775.91	18.66%
5640 - Data Services		899.50											899.50	6,000.00	-5,100.50	14.99%
5650 - Labor & HR Support		194.50											194.50	2,500.00	-2,305.50	7.78%
5660 - Payroll Services	74.02	72.96											146.98	950.00	-803.02	15.47%
Total 5600 - Professional Services	74.02	12,391.05											12,465.07	80,450.00	-67,984.93	15.49%
5710 - San Mateo Co. Tax Roll Charges														2,500.00	-2,500.00	
5720 - Telephone & Internet		1,878.29											1,878.29	16,500.00	-14,621.71	11.38%
5730 - Mileage Reimbursement														1,500.00	-1,500.00	
5740 - Reference Materials														200.00	-200.00	
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	1,574.10	1,628.46											3,202.56	15,445.00	-12,242.44	20.74%
5820 - Employee Benefits	6,092.66												6,092.66	35,635.00	-29,542.34	17.1%
5830 - Disability Insurance		113.36											113.36	1,534.00	-1,420.64	7.39%
5840 - Payroll Taxes	1,720.28	1,676.31											3,396.59	16,879.00	-13,482.41	20.12%
5850 - PARS	1,451.93	1,493.70											2,945.63	14,061.00	-11,115.37	20.95%
5900 - Wages																
5910 - Management	8,125.00	8,125.00											16,250.00	103,725.00	-87,475.00	15.67%
5920 - Staff	14,212.21	14,854.60											29,066.81	112,599.00	-83,532.19	25.81%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
5930 - Staff Certification	150.00	150.00											300.00	1,800.00	-1,500.00	16.67%
5940 - Staff Overtime		134.12											134.12	2,514.00	-2,379.88	5.34%
Total 5900 - Wages	22,487.21	23,263.72											45,750.93	220,638.00	-174,887.07	20.74%
5960 - Worker's Comp Insurance														2,447.00	-2,447.00	
Total 5800 - Labor	33,326.18	28,175.55											61,501.73	306,639.00	-245,137.27	20.06%
Total 5000 - Administrative	36,141.01	56,819.46											92,960.47	490,089.00	-397,128.53	18.97%
6000 - Operations																
6170 - Claims, Property Damage														10,000.00	-10,000.00	
6195 - Education & Training														1,000.00	-1,000.00	
6200 - Engineering																
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering		4,212.50											4,212.50	50,000.00	-45,787.50	8.43%
Total 6200 - Engineering		4,212.50											4,212.50	52,000.00	-47,787.50	8.1%
6320 - Equipment & Tools, Expensed														1,000.00	-1,000.00	
6330 - Facilities																
6335 - Alarm Services	659.70	518.82											1,178.52	5,700.00	-4,521.48	20.68%
6337 - Landscaping		190.00											190.00	2,400.00	-2,210.00	7.92%
Total 6330 - Facilities	659.70	708.82											1,368.52	8,100.00	-6,731.48	16.9%
6400 - Pumping																
6410 - Pumping Fuel & Electricity		2,528.80											2,528.80	32,000.00	-29,471.20	7.9%
Total 6400 - Pumping		2,528.80											2,528.80	32,000.00	-29,471.20	7.9%
6600 - Collection/Transmission																
6660 - Maintenance, Collection System														10,000.00	-10,000.00	
Total 6600 - Collection/Transmission														10,000.00	-10,000.00	
6800 - Vehicles																
6810 - Fuel														800.00	-800.00	
6820 - Truck Equipment, Expensed														160.00	-160.00	
6830 - Truck Repairs														400.00	-400.00	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Total 6800 - Vehicles														1,360.00	-1,360.00	
6900 - Sewer Authority Midcoastside																
6910 - SAM Collections	26,800.67	19,767.33											46,568.00	285,934.00	-239,366.00	16.29%
6920 - SAM Operations		185,420.50											185,420.50	1,259,320.00	-1,073,899.50	14.72%
6940 - SAM Maintenance, Collection Sys														40,000.00	-40,000.00	
6950 - SAM Maintenance, Pumping														50,000.00	-50,000.00	
Total 6900 - Sewer Authority Midcoastside	26,800.67	205,187.83											231,988.50	1,635,254.00	-1,403,265.50	14.19%
Total 6000 - Operations	27,460.37	212,637.95											240,098.32	1,750,714.00	-1,510,615.68	13.71%
Total Expense	63,601.38	269,457.41											333,058.79	2,240,803.00	-1,907,744.21	14.86%
Net Ordinary Income	-57,618.56	-263,383.15											-321,001.71	66,668.00	-387,669.71	-481.49%
Other Income/Expense																
Other Income																
7000 - Capital Account Revenues																
7100 - Connection Fees																
7110 - Connection Fees (New Constr)	52,056.00												52,056.00	144,576.00	-92,520.00	36.01%
7120 - Connection Fees (Remodel)	6,237.50	498.50											6,736.00	50,000.00	-43,264.00	13.47%
Total 7100 - Connection Fees	58,293.50	498.50											58,792.00	194,576.00	-135,784.00	30.22%
7200 - Interest Income - LAIF														15,000.00	-15,000.00	
Total 7000 - Capital Account Revenues	58,293.50	498.50											58,792.00	209,576.00	-150,784.00	28.05%
Total Other Income	58,293.50	498.50											58,792.00	209,576.00	-150,784.00	28.05%
Other Expense																
8000 - Capital Improvement Program																
8075 - Sewer		3,275.00											3,275.00	1,640,000.00	-1,636,725.00	0.2%
Total 8000 - Capital Improvement Program		3,275.00											3,275.00	1,640,000.00	-1,636,725.00	0.2%
9000 - Capital Account Expenses																
9125 - PNC Equipment Lease Interest	787.85	1,566.77											2,354.62	18,280.00	-15,925.38	12.88%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
9175 - Capital Assessment - SAM																
9200 - I-Bank Loan	2,065.29												2,065.29	24,354.00	-22,288.71	8.48%
Total 9000 - Capital Account Expenses	2,853.14	1,566.77											4,419.91	42,634.00	-38,214.09	10.37%
Total Other Expense	2,853.14	4,841.77											7,694.91	1,682,634.00	-1,674,939.09	0.46%
Net Other Income	55,440.36	-4,343.27											51,097.09	-1,473,058.00	1,524,155.09	-3.47%
Net Income	-2,178.20	-267,726.42											-269,904.62	-1,406,390.00	1,136,485.38	19.19%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 - Cell Tower Lease	2,954.36	2,954.36											5,908.72	34,300.00	-28,391.28	17.23%
4400 - Fees																
4410 - Administrative Fee (New Constr)	505.00												505.00	5,500.00	-4,995.00	9.18%
4420 - Administrative Fee (Remodel)														900.00	-900.00	
4430 - Inspection Fee (New Constr)	477.00												477.00	5,000.00	-4,523.00	9.54%
4440 - Inspection Fee (Remodel)														650.00	-650.00	
4470 - Other Fees		4,829.25											4,829.25			
Total 4400 - Fees	982.00	4,829.25											5,811.25	12,050.00	-6,238.75	48.23%
4610 - Property Tax Receipts		155.06											155.06	235,000.00	-234,844.94	0.07%
4740 - Testing, Backflow	5,322.00	3,080.00											8,402.00	13,000.00	-4,598.00	64.63%
4810 - Water Sales, Domestic	172,926.20	264,772.93											437,699.13	1,915,496.00	-1,477,796.87	22.85%
4850 - Water Sales Refunds, Customer														-3,000.00	3,000.00	
4990 - Other Revenue		286.81											286.81			
Total Income	182,184.56	276,078.41											458,262.97	2,206,846.00	-1,748,583.03	20.77%
Gross Profit	182,184.56	276,078.41											458,262.97	2,206,846.00	-1,748,583.03	20.77%
Expense																
5000 - Administrative																
5190 - Bank Fees	76.10	126.15											202.25	7,000.00	-6,797.75	2.89%
5200 - Board of Directors																
5210 - Board Meetings		125.00											125.00	4,000.00	-3,875.00	3.13%
5220 - Director Fees		187.50											187.50	3,300.00	-3,112.50	5.68%
5230 - Election Expenses																
Total 5200 - Board of Directors		312.50											312.50	7,300.00	-6,987.50	4.28%
5240 - CDPH Fees														15,500.00	-15,500.00	
5250 - Conference Attendance		100.00											100.00	4,000.00	-3,900.00	2.5%
5270 - Information Systems		180.00											180.00	3,000.00	-2,820.00	6.0%
5300 - Insurance																
5310 - Fidelity Bond														500.00	-500.00	
5320 - Property & Liability Insurance														2,700.00	-2,700.00	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2017 through June 2018

													TOTAL			
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Total 5300 - Insurance														3,200.00	-3,200.00	
5350 - LAFCO Assessment														2,500.00	-2,500.00	
5400 - Legal																
5420 - Meeting Attendance, Legal		842.50											842.50	8,500.00	-7,657.50	9.91%
5430 - General Legal		692.50											692.50	60,000.00	-59,307.50	1.15%
Total 5400 - Legal		1,535.00											1,535.00	68,500.00	-66,965.00	2.24%
5510 - Maintenance, Office		193.50											193.50	8,000.00	-7,806.50	2.42%
5530 - Memberships		842.70											842.70	18,000.00	-17,157.30	4.68%
5540 - Office Supplies		845.75											845.75	8,000.00	-7,154.25	10.57%
5550 - Postage		499.81											499.81	7,500.00	-7,000.19	6.66%
5560 - Printing & Publishing		131.32											131.32	2,000.00	-1,868.68	6.57%
5600 - Professional Services																
5610 - Accounting														30,000.00	-30,000.00	
5620 - Audit		6,000.00											6,000.00	13,000.00	-7,000.00	46.15%
5630 - Consulting		6,912.73											6,912.73	25,000.00	-18,087.27	27.65%
5640 - Data Services		899.50											899.50			
5650 - Labor & HR Support		194.50											194.50	2,250.00	-2,055.50	8.64%
5660 - Payroll Services	74.00	72.95											146.95	950.00	-803.05	15.47%
Total 5600 - Professional Services	74.00	14,079.68											14,153.68	71,200.00	-57,046.32	19.88%
5720 - Telephone & Internet		2,220.11											2,220.11	22,380.00	-20,159.89	9.92%
5730 - Mileage Reimbursement														2,000.00	-2,000.00	
5740 - Reference Materials														800.00	-800.00	
5790 - Other Administrative																
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	2,732.09	2,911.11											5,643.20	35,513.00	-29,869.80	15.89%
5820 - Employee Benefits	11,334.17	-507.45											10,826.72	86,856.00	-76,029.28	12.47%
5830 - Disability Insurance		280.51											280.51	3,637.00	-3,356.49	7.71%
5840 - Payroll Taxes	3,247.71	3,485.55											6,733.26	42,294.00	-35,560.74	15.92%
5850 - PARS	2,196.04	2,401.72											4,597.76	28,152.00	-23,554.24	16.33%
5900 - Wages																
5910 - Management	8,125.00	8,125.00											16,250.00	103,725.00	-87,475.00	15.67%
5920 - Staff	29,178.80	32,918.68											62,097.48	354,757.00	-292,659.52	17.5%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
5930 - Staff Certification	800.00	825.00											1,625.00	9,000.00	-7,375.00	18.06%
5940 - Staff Overtime	3,512.23	2,934.29											6,446.52	55,831.00	-49,384.48	11.55%
5950 - Staff Standby	2,245.21	2,110.96											4,356.17	25,947.00	-21,590.83	16.79%
Total 5900 - Wages	43,861.24	46,913.93											90,775.17	549,260.00	-458,484.83	16.53%
5960 - Worker's Comp Insurance														19,948.00	-19,948.00	
5800 - Labor - Other																
Total 5800 - Labor	63,371.25	55,485.37											118,856.62	765,660.00	-646,803.38	15.52%
Total 5000 - Administrative	63,521.35	76,551.89											140,073.24	1,016,540.00	-876,466.76	13.78%
6000 - Operations																
6160 - Backflow Prevention														1,000.00	-1,000.00	
6170 - Claims, Property Damage														10,000.00	-10,000.00	
6180 - Communications																
6185 - SCADA Maintenance														20,000.00	-20,000.00	
6180 - Communications - Other		1,764.83											1,764.83			
Total 6180 - Communications		1,764.83											1,764.83	20,000.00	-18,235.17	8.82%
6195 - Education & Training		1,420.00											1,420.00	7,000.00	-5,580.00	20.29%
6200 - Engineering																
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering		2,223.75											2,223.75	20,000.00	-17,776.25	11.12%
6230 - Water Quality Engineering		10,722.50											10,722.50	65,000.00	-54,277.50	16.5%
Total 6200 - Engineering		12,946.25											12,946.25	87,000.00	-74,053.75	14.88%
6320 - Equipment & Tools, Expensed		278.74											278.74	5,000.00	-4,721.26	5.58%
6330 - Facilities																
6335 - Alarm Services		127.02											127.02	800.00	-672.98	15.88%
6337 - Landscaping		420.00											420.00	6,000.00	-5,580.00	7.0%
6330 - Facilities - Other																
Total 6330 - Facilities		547.02											547.02	6,800.00	-6,252.98	8.04%
6370 - Lab Supplies & Equipment														1,000.00	-1,000.00	
6400 - Pumping																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6410 · Pumping Fuel & Electricity		5,549.52											5,549.52	90,000.00	-84,450.48	6.17%
6420 · Pumping Maintenance, Generators														10,000.00	-10,000.00	
6430 · Pumping Maintenance, General														7,000.00	-7,000.00	
6440 · Pumping Equipment, Expensed														2,000.00	-2,000.00	
Total 6400 · Pumping		5,549.52											5,549.52	109,000.00	-103,450.48	5.09%
6500 · Supply																
6510 · Maintenance, Raw Water Mains														2,000.00	-2,000.00	
6520 · Maintenance, Wells		72.12											72.12	10,000.00	-9,927.88	0.72%
6530 · Water Purchases														40,000.00	-40,000.00	
Total 6500 · Supply		72.12											72.12	52,000.00	-51,927.88	0.14%
6600 · Collection/Transmission																
6610 · Hydrants		375.29											375.29	1,000.00	-624.71	37.53%
6620 · Maintenance, Water Mains														55,000.00	-55,000.00	
6630 · Maintenance, Water Svc Lines														25,000.00	-25,000.00	
6640 · Maintenance, Tanks														1,000.00	-1,000.00	
6650 · Maint., Distribution General														10,000.00	-10,000.00	
6670 · Meters														2,500.00	-2,500.00	
Total 6600 · Collection/Transmission		375.29											375.29	94,500.00	-94,124.71	0.4%
6700 · Treatment																
6710 · Chemicals & Filtering		221.17											221.17	30,000.00	-29,778.83	0.74%
6720 · Maintenance, Treatment Equip.		61.89											61.89	4,000.00	-3,938.11	1.55%
6730 · Treatment Analysis		1,731.27											1,731.27	30,000.00	-28,268.73	5.77%
Total 6700 · Treatment		2,014.33											2,014.33	64,000.00	-61,985.67	3.15%
6770 · Uniforms		791.31											791.31	12,000.00	-11,208.69	6.59%
6800 · Vehicles																
6810 · Fuel		580.23											580.23	8,000.00	-7,419.77	7.25%
6820 · Truck Equipment, Expensed		6.84											6.84	1,000.00	-993.16	0.68%
6830 · Truck Repairs														5,000.00	-5,000.00	
Total 6800 · Vehicles		587.07											587.07	14,000.00	-13,412.93	4.19%
6890 · Other Operations																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2017 through June 2018

												TOTAL				
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Total 6000 - Operations		26,346.48											26,346.48	483,300.00	-456,953.52	5.45%
Total Expense	63,521.35	102,898.37											166,419.72	1,499,840.00	-1,333,420.28	11.1%
Net Ordinary Income	118,663.21	173,180.04											291,843.25	707,006.00	-415,162.75	41.28%
Other Income/Expense																
Other Income																
7000 - Capital Account Revenues																
7100 - Connection Fees																
7110 - Connection Fees (New Constr)													17,302.00	173,020.00	-155,718.00	10.0%
7120 - Connection Fees (Remodel)														80,000.00	-80,000.00	
7130 - Conn. Fees, PFP (New Constr)																
Total 7100 - Connection Fees													17,302.00	253,020.00	-235,718.00	6.84%
7600 - Bond Revenues, G.O.		748.85											748.85	1,150,436.00	-1,149,687.15	0.07%
Total 7000 - Capital Account Revenues	17,302.00	748.85											18,050.85	1,403,456.00	-1,385,405.15	1.29%
Total Other Income	17,302.00	748.85											18,050.85	1,403,456.00	-1,385,405.15	1.29%
Other Expense																
8000 - Capital Improvement Program																
8100 - Water		46,398.00											46,398.00	713,500.00	-667,102.00	6.5%
Total 8000 - Capital Improvement Program		46,398.00											46,398.00	713,500.00	-667,102.00	6.5%
9000 - Capital Account Expenses																
9100 - Interest Expense - GO Bonds		23,086.56											23,086.56	273,978.00	-250,891.44	8.43%
9125 - PNC Equipment Lease Interest	787.86	1,566.77											2,354.63	18,280.00	-15,925.37	12.88%
9150 - SRF Loan														34,273.00	-34,273.00	
9210 - Conservation Program/Rebates		300.00											300.00	500.00	-200.00	60.0%
Total 9000 - Capital Account Expenses	787.86	24,953.33											25,741.19	327,031.00	-301,289.81	7.87%
Total Other Expense	787.86	71,351.33											72,139.19	1,040,531.00	-968,391.81	6.93%
Net Other Income	16,514.14	-70,602.48											-54,088.34	362,925.00	-417,013.34	-14.9%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2017 through June 2018

	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	TOTAL			
													Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Net Income	135,177.35	102,577.56											237,754.91	1,069,931.00	-832,176.09	22.22%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through August 2017

	Jul - Aug 17	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 - Cell Tower Lease	5,908.70	5,716.66	192.04
4400 - Fees			
4410 - Administrative Fee (New Constr)	505.00	583.32	-78.32
4420 - Administrative Fee (Remodel)	708.00	333.32	374.68
4430 - Inspection Fee (New Constr)	477.00	583.32	-106.32
4440 - Inspection Fee (Remodel)	0.00	666.66	-666.66
4460 - Remodel Fees	708.00	666.66	41.34
Total 4400 - Fees	2,398.00	2,833.28	-435.28
4610 - Property Tax Receipts	155.06		
4710 - Sewer Service Charges	0.00	333,861.82	-333,861.82
4720 - Sewer Service Refunds, Customer	0.00	-666.66	666.66
4760 - Waste Collection Revenues	3,588.50	3,666.66	-78.16
4990 - Other Revenue	6.82		
Total Income	12,057.08	345,411.76	-333,354.68
Gross Profit	12,057.08	345,411.76	-333,354.68
Expense			
5000 - Administrative			
5190 - Bank Fees	3,062.29	1,083.32	1,978.97
5200 - Board of Directors			
5210 - Board Meetings	125.00	666.66	-541.66
5220 - Director Fees	187.50	550.00	-362.50
Total 5200 - Board of Directors	312.50	1,216.66	-904.16
5250 - Conference Attendance	100.00	333.32	-233.32
5270 - Information Systems	180.00	1,000.00	-820.00
5300 - Insurance			
5310 - Fidelity Bond	0.00	83.32	-83.32
5320 - Property & Liability Insurance	0.00	333.32	-333.32
Total 5300 - Insurance	0.00	416.64	-416.64
5350 - LAFCO Assessment	0.00	333.32	-333.32
5400 - Legal			
5420 - Meeting Attendance, Legal	845.00	1,583.32	-738.32
5430 - General Legal	3,170.00	4,166.66	-996.66
5440 - Litigation	8,275.00		
Total 5400 - Legal	12,290.00	5,749.98	6,540.02
5510 - Maintenance, Office	193.50	1,333.32	-1,139.82
5540 - Office Supplies	845.76	1,333.32	-487.56
5550 - Postage	0.00	416.66	-416.66
5560 - Printing & Publishing	131.33	500.00	-368.67

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through August 2017

	Jul - Aug 17	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	0.00	5,000.00	-5,000.00
5620 · Audit	6,000.00	2,166.66	3,833.34
5630 · Consulting	5,224.09	4,666.66	557.43
5640 · Data Services	899.50	1,000.00	-100.50
5650 · Labor & HR Support	194.50	416.66	-222.16
5660 · Payroll Services	146.98	158.32	-11.34
Total 5600 · Professional Services	12,465.07	13,408.30	-943.23
5710 · San Mateo Co. Tax Roll Charges	0.00	416.66	-416.66
5720 · Telephone & Internet	1,878.29	2,750.00	-871.71
5730 · Mileage Reimbursement	0.00	250.00	-250.00
5740 · Reference Materials	0.00	33.32	-33.32
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	3,202.56	2,574.16	628.40
5820 · Employee Benefits	6,092.66	5,939.16	153.50
5830 · Disability Insurance	113.36	255.66	-142.30
5840 · Payroll Taxes	3,396.59	2,813.16	583.43
5850 · PARS	2,945.63	2,343.50	602.13
5900 · Wages			
5910 · Management	16,250.00	17,287.50	-1,037.50
5920 · Staff	29,066.81	18,766.50	10,300.31
5930 · Staff Certification	300.00	300.00	0.00
5940 · Staff Overtime	134.12	419.00	-284.88
Total 5900 · Wages	45,750.93	36,773.00	8,977.93
5960 · Worker's Comp Insurance	0.00	407.82	-407.82
Total 5800 · Labor	61,501.73	51,106.46	10,395.27
Total 5000 · Administrative	92,960.47	81,681.28	11,279.19
6000 · Operations			
6170 · Claims, Property Damage	0.00	1,666.66	-1,666.66
6195 · Education & Training	0.00	166.66	-166.66
6200 · Engineering			
6210 · Meeting Attendance, Engineering	0.00	333.32	-333.32
6220 · General Engineering	4,212.50	8,333.32	-4,120.82
Total 6200 · Engineering	4,212.50	8,666.64	-4,454.14
6320 · Equipment & Tools, Expensed	0.00	166.66	-166.66
6330 · Facilities			
6335 · Alarm Services	1,178.52	950.00	228.52
6337 · Landscaping	190.00	400.00	-210.00
Total 6330 · Facilities	1,368.52	1,350.00	18.52

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through August 2017

	Jul - Aug 17	Sewer Budget	\$ Over Budget
6400 · Pumping			
6410 · Pumping Fuel & Electricity	2,528.80	5,333.32	-2,804.52
Total 6400 · Pumping	2,528.80	5,333.32	-2,804.52
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	1,666.66	-1,666.66
Total 6600 · Collection/Transmission	0.00	1,666.66	-1,666.66
6800 · Vehicles			
6810 · Fuel	0.00	133.32	-133.32
6820 · Truck Equipment, Expensed	0.00	26.66	-26.66
6830 · Truck Repairs	0.00	66.66	-66.66
Total 6800 · Vehicles	0.00	226.64	-226.64
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	46,568.00	47,655.66	-1,087.66
6920 · SAM Operations	185,420.50	209,886.66	-24,466.16
6940 · SAM Maintenance, Collection Sys	0.00	6,666.66	-6,666.66
6950 · SAM Maintenance, Pumping	0.00	8,333.32	-8,333.32
Total 6900 · Sewer Authority Midcoastside	231,988.50	272,542.30	-40,553.80
Total 6000 · Operations	240,098.32	291,785.54	-51,687.22
Total Expense	333,058.79	373,466.82	-40,408.03
Net Ordinary Income	-321,001.71	-28,055.06	-292,946.65
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	52,056.00	24,096.00	27,960.00
7120 · Connection Fees (Remodel)	6,736.00	8,333.32	-1,597.32
Total 7100 · Connection Fees	58,792.00	32,429.32	26,362.68
Total 7000 · Capital Account Revenues	58,792.00	32,429.32	26,362.68
Total Other Income	58,792.00	32,429.32	26,362.68
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	3,275.00	273,333.32	-270,058.32
Total 8000 · Capital Improvement Program	3,275.00	273,333.32	-270,058.32

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Accrual Basis

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July through August 2017

	Jul - Aug 17	Sewer Budget	\$ Over Budget
9000 - Capital Account Expenses			
9125 - PNC Equipment Lease Interest	2,354.62	3,046.66	-692.04
9200 - I-Bank Loan	2,065.29	12,392.00	-10,326.71
Total 9000 - Capital Account Expenses	4,419.91	15,438.66	-11,018.75
Total Other Expense	7,694.91	288,771.98	-281,077.07
Net Other Income	51,097.09	-256,342.66	307,439.75
Net Income	-269,904.62	-284,397.72	14,493.10

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through August 2017

	Jul - Aug 17	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	5,908.72	5,716.66	192.06
4400 · Fees			
4410 · Administrative Fee (New Constr)	505.00	916.66	-411.66
4420 · Administrative Fee (Remodel)	0.00	150.00	-150.00
4430 · Inspection Fee (New Constr)	477.00	833.32	-356.32
4440 · Inspection Fee (Remodel)	0.00	108.32	-108.32
4470 · Other Fees	4,829.25		
Total 4400 · Fees	5,811.25	2,008.30	3,802.95
4610 · Property Tax Receipts	155.06		
4740 · Testing, Backflow	8,402.00	2,166.66	6,235.34
4810 · Water Sales, Domestic	437,699.13	319,249.32	118,449.81
4850 · Water Sales Refunds, Customer	0.00	-500.00	500.00
4990 · Other Revenue	286.81		
Total Income	458,262.97	328,640.94	129,622.03
Gross Profit	458,262.97	328,640.94	129,622.03
Expense			
5000 · Administrative			
5190 · Bank Fees	202.25	1,166.66	-964.41
5200 · Board of Directors			
5210 · Board Meetings	125.00	666.66	-541.66
5220 · Director Fees	187.50	550.00	-362.50
Total 5200 · Board of Directors	312.50	1,216.66	-904.16
5240 · CDPH Fees	0.00	2,583.32	-2,583.32
5250 · Conference Attendance	100.00	666.66	-566.66
5270 · Information Systems	180.00	500.00	-320.00
5300 · Insurance			
5310 · Fidelity Bond	0.00	83.32	-83.32
5320 · Property & Liability Insurance	0.00	450.00	-450.00
Total 5300 · Insurance	0.00	533.32	-533.32
5350 · LAFCO Assessment	0.00	416.66	-416.66
5400 · Legal			
5420 · Meeting Attendance, Legal	842.50	1,416.66	-574.16
5430 · General Legal	692.50	10,000.00	-9,307.50
Total 5400 · Legal	1,535.00	11,416.66	-9,881.66
5510 · Maintenance, Office	193.50	1,333.32	-1,139.82
5530 · Memberships	842.70	3,000.00	-2,157.30
5540 · Office Supplies	845.75	1,333.32	-487.57
5550 · Postage	499.81	1,250.00	-750.19
5560 · Printing & Publishing	131.32	333.32	-202.00

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through August 2017

	Jul - Aug 17	Water Budget	\$ Over Budget
5600 - Professional Services			
5610 - Accounting	0.00	5,000.00	-5,000.00
5620 - Audit	6,000.00	2,166.66	3,833.34
5630 - Consulting	6,912.73	4,166.66	2,746.07
5640 - Data Services	899.50		
5650 - Labor & HR Support	194.50	375.00	-180.50
5660 - Payroll Services	146.95	158.32	-11.37
Total 5600 - Professional Services	14,153.68	11,866.64	2,287.04
5720 - Telephone & Internet	2,220.11	3,730.00	-1,509.89
5730 - Mileage Reimbursement	0.00	333.32	-333.32
5740 - Reference Materials	0.00	133.32	-133.32
5800 - Labor			
5810 - CalPERS 457 Deferred Plan	5,643.20	5,918.82	-275.62
5820 - Employee Benefits	10,826.72	14,476.00	-3,649.28
5830 - Disability Insurance	280.51	606.16	-325.65
5840 - Payroll Taxes	6,733.26	7,049.00	-315.74
5850 - PARS	4,597.76	4,692.00	-94.24
5900 - Wages			
5910 - Management	16,250.00	17,287.50	-1,037.50
5920 - Staff	62,097.48	59,126.16	2,971.32
5930 - Staff Certification	1,625.00	1,500.00	125.00
5940 - Staff Overtime	6,446.52	9,305.16	-2,858.64
5950 - Staff Standby	4,356.17	4,324.50	31.67
Total 5900 - Wages	90,775.17	91,543.32	-768.15
5960 - Worker's Comp Insurance	0.00	3,324.66	-3,324.66
Total 5800 - Labor	118,856.62	127,609.96	-8,753.34
Total 5000 - Administrative	140,073.24	169,423.14	-29,349.90
6000 - Operations			
6160 - Backflow Prevention	0.00	166.66	-166.66
6170 - Claims, Property Damage	0.00	1,666.66	-1,666.66
6180 - Communications			
6185 - SCADA Maintenance	0.00	3,333.32	-3,333.32
6180 - Communications - Other	1,764.83		
Total 6180 - Communications	1,764.83	3,333.32	-1,568.49
6195 - Education & Training	1,420.00	1,166.66	253.34
6200 - Engineering			
6210 - Meeting Attendance, Engineering	0.00	333.32	-333.32
6220 - General Engineering	2,223.75	3,333.32	-1,109.57
6230 - Water Quality Engineering	10,722.50	10,833.32	-110.82
Total 6200 - Engineering	12,946.25	14,499.96	-1,553.71
6320 - Equipment & Tools, Expensed	278.74	833.32	-554.58

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through August 2017

	Jul - Aug 17	Water Budget	\$ Over Budget
6330 - Facilities			
6335 - Alarm Services	127.02	133.32	-6.30
6337 - Landscaping	420.00	1,000.00	-580.00
Total 6330 - Facilities	547.02	1,133.32	-586.30
6370 - Lab Supplies & Equipment	0.00	166.66	-166.66
6400 - Pumping			
6410 - Pumping Fuel & Electricity	5,549.52	15,000.00	-9,450.48
6420 - Pumping Maintenance, Generators	0.00	1,666.66	-1,666.66
6430 - Pumping Maintenance, General	0.00	1,166.66	-1,166.66
6440 - Pumping Equipment, Expensed	0.00	333.32	-333.32
Total 6400 - Pumping	5,549.52	18,166.64	-12,617.12
6500 - Supply			
6510 - Maintenance, Raw Water Mains	0.00	333.32	-333.32
6520 - Maintenance, Wells	72.12	1,666.66	-1,594.54
6530 - Water Purchases	0.00	6,666.66	-6,666.66
Total 6500 - Supply	72.12	8,666.64	-8,594.52
6600 - Collection/Transmission			
6610 - Hydrants	375.29	166.66	208.63
6620 - Maintenance, Water Mains	0.00	9,166.66	-9,166.66
6630 - Maintenance, Water Svc Lines	0.00	4,166.66	-4,166.66
6640 - Maintenance, Tanks	0.00	166.66	-166.66
6650 - Maint., Distribution General	0.00	1,666.66	-1,666.66
6670 - Meters	0.00	416.66	-416.66
Total 6600 - Collection/Transmission	375.29	15,749.96	-15,374.67
6700 - Treatment			
6710 - Chemicals & Filtering	221.17	5,000.00	-4,778.83
6720 - Maintenance, Treatment Equip.	61.89	666.66	-604.77
6730 - Treatment Analysis	1,731.27	5,000.00	-3,268.73
Total 6700 - Treatment	2,014.33	10,666.66	-8,652.33
6770 - Uniforms	791.31	2,000.00	-1,208.69
6800 - Vehicles			
6810 - Fuel	580.23	1,333.32	-753.09
6820 - Truck Equipment, Expensed	6.84	166.66	-159.82
6830 - Truck Repairs	0.00	833.32	-833.32
Total 6800 - Vehicles	587.07	2,333.30	-1,746.23
Total 6000 - Operations	26,346.48	80,549.76	-54,203.28
Total Expense	166,419.72	249,972.90	-83,553.18
Net Ordinary Income	291,843.25	78,668.04	213,175.21

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through August 2017

	Jul - Aug 17	Water Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	17,302.00	28,836.66	-11,534.66
7130 · Conn. Fees, PFP (New Constr)	0.00	13,333.32	-13,333.32
Total 7100 · Connection Fees	17,302.00	42,169.98	-24,867.98
7600 · Bond Revenues, G.O.	748.85	191,739.32	-190,990.47
Total 7000 · Capital Account Revenues	18,050.85	233,909.30	-215,858.45
Total Other Income	18,050.85	233,909.30	-215,858.45
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	46,398.00	118,916.66	-72,518.66
Total 8000 · Capital Improvement Program	46,398.00	118,916.66	-72,518.66
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	23,086.56	138,519.00	-115,432.44
9125 · PNC Equipment Lease Interest	2,354.63	3,046.66	-692.03
9150 · SRF Loan	0.00	17,512.00	-17,512.00
9210 · Conservation Program/Rebates	300.00	83.32	216.68
Total 9000 · Capital Account Expenses	25,741.19	159,160.98	-133,419.79
Total Other Expense	72,139.19	278,077.64	-205,938.45
Net Other Income	-54,088.34	-44,168.34	-9,920.00
Net Income	237,754.91	34,499.70	203,255.21

Montara Water & Sanitary District Funds Balance Sheet As of August 31, 2017

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	2,395,438.17	0.00	2,395,438.17
LAIF Investment Fund			
Capital Reserve	3,891,836.12	0.00	3,891,836.12
Connection Fees Reserve	194,576.00	0.00	194,576.00
Operating Reserve	240,073.00	0.00	240,073.00
Total LAIF Investment Fund	4,326,485.12	0.00	4,326,485.12
Total Sewer - Bank Accounts	6,721,923.29	0.00	6,721,923.29
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	748,608.06	748,608.06
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	94,231.00	94,231.00
Restricted Cash			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	253,020.00	253,020.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	899,200.84	899,200.84
Total Restricted Cash	0.00	1,152,779.91	1,152,779.91
Total Water - Bank Accounts	0.00	2,393,867.97	2,393,867.97
Total Checking/Savings	6,721,923.29	2,393,867.97	9,115,791.26
Accounts Receivable			
Sewer - Accounts Receivable			
Accounts Receivable	31,312.23	0.00	31,312.23
Total Sewer - Accounts Receivable	31,312.23	0.00	31,312.23
Water - Accounts Receivable			
Accounts Receivable	0.00	-2,683.77	-2,683.77
Accounts Rec. - Backflow	0.00	15,833.59	15,833.59
Accounts Rec. - Water Residents	0.00	275,947.39	275,947.39
Unbilled Water Receivables	0.00	240,244.44	240,244.44
Total Water - Accounts Receivable	0.00	529,341.65	529,341.65
Total Accounts Receivable	31,312.23	529,341.65	560,653.88
Other Current Assets			
Due from Kathryn Slater-Carter	232.31	382.31	614.62
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	232.31	43,038.63	43,270.94
Total Current Assets	6,753,467.83	2,966,248.25	9,719,716.08
Fixed Assets			
Sewer - Fixed Assets			
General Plant	3,389,801.90	0.00	3,389,801.90
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
Total Other Capital Improv.	3,250,409.57	0.00	3,250,409.57
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	5,340,307.33	0.00	5,340,307.33

Montara Water & Sanitary District

Funds Balance Sheet

As of August 31, 2017

9/14/17

Accrual Basis

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-7,907,749.00	0.00	-7,907,749.00
Total Sewer - Fixed Assets	5,317,814.64	0.00	5,317,814.64
Water - Fixed Assets			
General Plant	0.00	26,624,584.56	26,624,584.56
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-9,846,359.00	-9,846,359.00
Total Water - Fixed Assets	0.00	18,919,882.34	18,919,882.34
Total Fixed Assets	5,317,814.64	18,919,882.34	24,237,696.98
Other Assets			
Sewer - Other Assets			
Def'd Amts Related to Pensions	13,495.00	0.00	13,495.00
Due from Water Fund	117,867.09	0.00	117,867.09
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	2,818,909.17	0.00	2,818,909.17
Water - Other Assets			
Def'd Amts Related to Pensions	0.00	26,821.00	26,821.00
Bond Acquisition Cost OID	0.00	52,750.40	52,750.40
Bond Issue Cost	0.00	61,691.45	61,691.45
Total Water - Other Assets	0.00	141,262.85	141,262.85
Total Other Assets	2,818,909.17	141,262.85	2,960,172.02
TOTAL ASSETS	14,890,191.64	22,027,393.44	36,917,585.08
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable - Sewer	6,374.00	0.00	6,374.00
Total Accounts Payable	6,374.00	0.00	6,374.00
Other Current Liabilities			
Sewer - Current Liabilities			
Accrued Payables - Sewer	7,050.00	0.00	7,050.00
Accrued Vacations	6,058.45	0.00	6,058.45
Deposits Payable	23,628.00	0.00	23,628.00
PNC Equip. Loan - S/T	39,462.62	0.00	39,462.62
Total Sewer - Current Liabilities	76,199.07	0.00	76,199.07
Water - Current Liabilities			
Accrued Payables - Water	0.00	7,101.11	7,101.11
Accrued Vacations	0.00	10,779.03	10,779.03
Deposits Payable	0.00	30,986.18	30,986.18
GO Bonds - S/T	0.00	439,759.64	439,759.64
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	39,462.60	39,462.60
SRF Loan Payable X102 - Current	0.00	82,731.94	82,731.94
SRF Loan Payable X109 - Current	0.00	161,923.29	161,923.29
Total Water - Current Liabilities	0.00	777,046.29	777,046.29

Montara Water & Sanitary District
Funds Balance Sheet
 As of August 31, 2017

Payroll Liabilities			
Employee Benefits Payable	21,628.51	0.00	21,628.51
Total Payroll Liabilities	<u>21,628.51</u>	<u>0.00</u>	<u>21,628.51</u>
Total Other Current Liabilities	<u>97,827.58</u>	<u>777,046.29</u>	<u>874,873.87</u>
Total Current Liabilities	104,201.58	777,046.29	881,247.87
Long Term Liabilities			
Sewer - Long Term Liabilities			
Accrued Vacations	12,201.56	0.00	12,201.56
I-Bank Loan	784,390.61	0.00	784,390.61
PNC Equip. Loan - L/T	593,934.97	0.00	593,934.97
Total Sewer - Long Term Liabilities	<u>1,390,527.14</u>	<u>0.00</u>	<u>1,390,527.14</u>
Water - Long Term Liabilities			
Accrued Vacations	0.00	12,201.57	12,201.57
Deferred on Refunding	0.00	-206,234.00	-206,234.00
Due to Sewer Fund	0.00	117,867.09	117,867.09
GO Bonds - L/T	0.00	10,603,044.74	10,603,044.74
PNC Equip. Loan - L/T	0.00	593,935.01	593,935.01
SRF Loan Payable - X102	0.00	127,373.47	127,373.47
SRF Loan Payable - X109	0.00	3,380,299.53	3,380,299.53
Total Water - Long Term Liabilities	<u>0.00</u>	<u>14,628,487.41</u>	<u>14,628,487.41</u>
Total Long Term Liabilities	1,390,527.14	14,628,487.41	16,019,014.55
Total Liabilities	1,494,728.72	15,405,533.70	16,900,262.42
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-95,255.91	0.00	-95,255.91
Total Sewer - Equity Accounts	<u>11,959,289.16</u>	<u>0.00</u>	<u>11,959,289.16</u>
Water - Equity Accounts			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	95,255.91	95,255.91
Total Water - Equity Accounts	<u>0.00</u>	<u>2,786,310.92</u>	<u>2,786,310.92</u>
Equity Adjustment Account	1,706,078.38	3,597,793.91	5,303,872.29
Net Income	-269,904.62	237,754.91	-32,149.71
Total Equity	<u>13,395,462.92</u>	<u>6,621,859.74</u>	<u>20,017,322.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>14,890,191.64</u></u>	<u><u>22,027,393.44</u></u>	<u><u>36,917,585.08</u></u>



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: SAM Flow Report for August 2017

The Sewer Authority Mid-Coastside (SAM) has prepared the following attached reports for the SAM Board of Directors and the California Regional Water Quality Control Board:

- Flow Report for August 2017.
- Collection System Monthly Overflow Report – August 2017.

The Average Daily Flow for Montara was 0.226 MGD in August 2017. There was no reportable overflow in August in the Montara System. SAM indicates there were 0.14 inches of rain in August 2017.

RECOMMENDATION:

Review and file.

Attachments

Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, August 2017

August 2017

Total	Number of S.S.O.'s			
	HMB	GCSD	MWSD	SAM
Roots	0	0	0	0
Grease	0	0	0	0
Mechanical	0	0	0	0
Wet Weather	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

12 Month Moving Total

Total	12 month rolling Number			
	HMB	GCSD	MWSD	SAM
Roots	1	0	0	0
Grease	0	0	0	0
Mechanical	6	0	1	5
Wet Weather	2	0	0	0
Other	1	0	1	0
Total	10	0	2	5
	30%	0%	20%	50%

Reportable SSOs

Total	Reportable Number of S.S.O.'s			
	HMB	GCSD	MWSD	SAM
August 2017	0	0	0	0
12 Month Moving Total	3	0	2	5

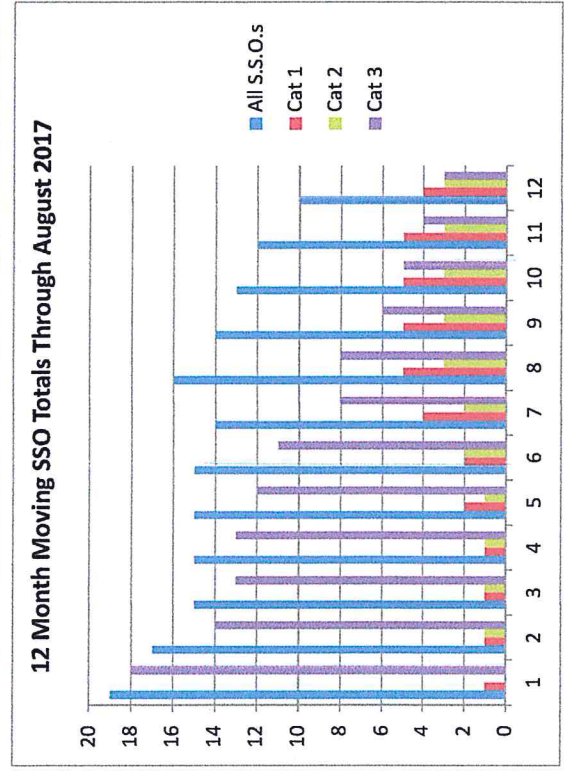
SSOs / Year / 100 Miles

Total	Number of S.S.O.'s / Year / 100 Miles			
	HMB	GCSD	MWSD	SAM
August 2017	0.0	0.0	0.0	0.0
12 Month Moving Total	8.1	0.0	7.4	68.5
Category 1	2.7	0.0	3.7	27.4
Category 2	2.7	0.0	0.0	27.4
Category 3	2.7	0.0	3.7	13.7
Miles of Sewers	104.5	37.0	33.2	27.0
	35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
Sep - 16	13,228	35,432	11,406	60,066	11.4
Oct - 16	27,226	7,389	15,283	49,898	9.5
Nov - 16	25,535	33,638	10,436	69,609	13.2
Dec - 16	33,928	19,306	10,127	63,361	12.0
Jan - 17	16,650	16,144	11,837	44,631	8.5
Feb - 17	12,216	4,866	11,531	28,613	5.4
Mar - 17	15,347	11,667	10,133	37,147	7.0
Apr - 17	13,101	11,588	11,460	36,149	6.8
May - 17	12,044	12,483	9,547	34,074	6.5
June - 17	18,411	17,317	8,567	44,295	8.4
July - 17	28,276	20,290	6,368	54,934	10.4
Aug - 17	21,769	22,465	20,044	64,278	12.2
Annual ft	237,731	212,585	136,739	587,055	
Annual Mi.	45.0	40.3	25.9		111.2

12 Month Moving SSO Totals Through August 2017



Attachment A

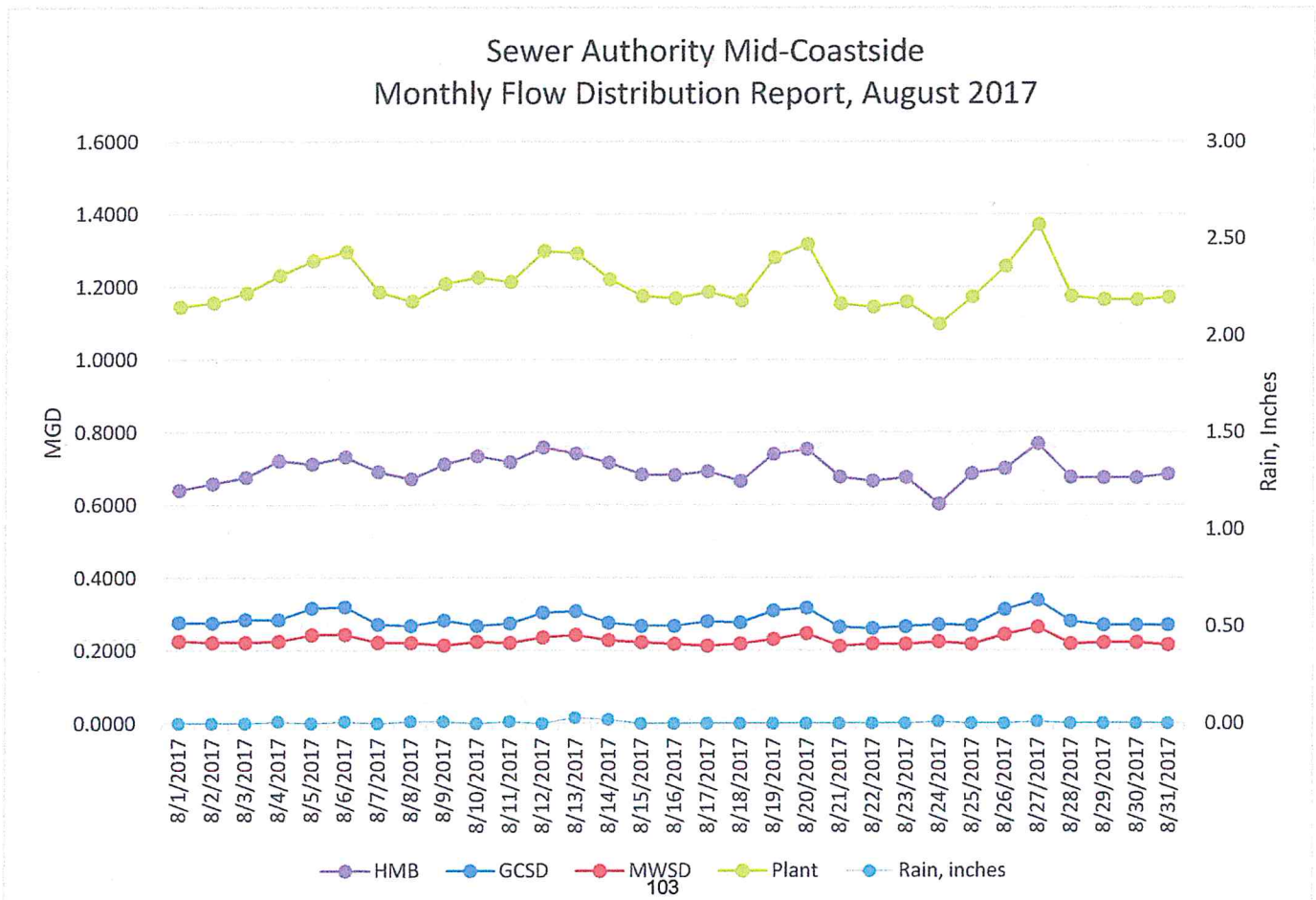
Flow Distribution Report Summary For August 2017

The daily flow report figures for the month of August 2017
have been converted to an Average

Daily Flow (ADF) for each Member Agency.
The results are attached for your review.

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.697	57.7%
Granada Community Services District	0.284	23.5%
Montara Water and Sanitary District	<u>0.226</u>	<u>18.7%</u>
Total	1.207	100.0%



Sewer Authority Mid-Coastside

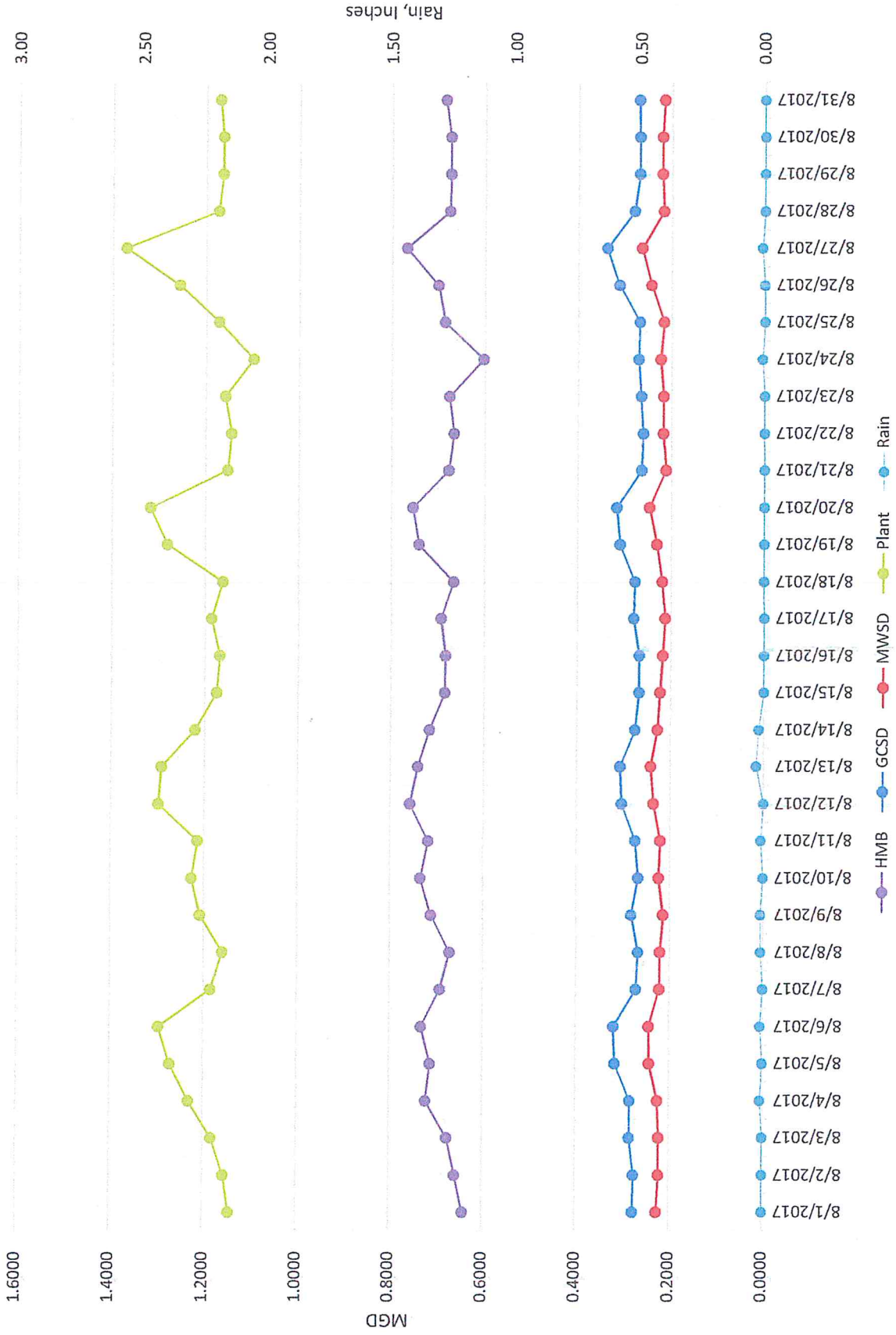
Monthly Flow Distribution Report for August 2017

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
8/1/2017	0.6415	0.2775	0.226	1.145	0.00	0.00	0.00
8/2/2017	0.6588	0.2757	0.222	1.157	0.00	0.00	0.00
8/3/2017	0.6760	0.2851	0.222	1.183	0.00	0.00	0.00
8/4/2017	0.7218	0.2847	0.225	1.232	0.01	0.01	0.00
8/5/2017	0.7125	0.3164	0.243	1.272	0.00	0.00	0.00
8/6/2017	0.7323	0.3198	0.244	1.296	0.01	0.02	0.01
8/7/2017	0.6918	0.2720	0.222	1.186	0.00	0.00	0.00
8/8/2017	0.6715	0.2679	0.221	1.160	0.01	0.00	0.00
8/9/2017	0.7121	0.2827	0.214	1.209	0.01	0.01	0.04
8/10/2017	0.7346	0.2680	0.224	1.227	0.00	0.00	0.01
8/11/2017	0.7187	0.2746	0.221	1.214	0.01	0.01	0.02
8/12/2017	0.7585	0.3043	0.236	1.299	0.00	0.00	0.00
8/13/2017	0.7418	0.3080	0.243	1.293	0.03	0.01	0.02
8/14/2017	0.7167	0.2764	0.228	1.221	0.02	0.04	0.03
8/15/2017	0.6841	0.2680	0.223	1.175	0.00	0.00	0.00
8/16/2017	0.6830	0.2680	0.218	1.169	0.00	0.00	0.00
8/17/2017	0.6932	0.2804	0.213	1.187	0.00	0.00	0.00
8/18/2017	0.6661	0.2774	0.219	1.163	0.00	0.00	0.00
8/19/2017	0.7409	0.3096	0.231	1.282	0.00	0.00	0.00
8/20/2017	0.7539	0.3172	0.247	1.318	0.00	0.00	0.00
8/21/2017	0.6776	0.2643	0.212	1.154	0.00	0.00	0.00
8/22/2017	0.6663	0.2608	0.218	1.145	0.00	0.00	0.00
8/23/2017	0.6765	0.2655	0.217	1.159	0.00	0.00	0.00
8/24/2017	0.6032	0.2711	0.224	1.098	0.01	0.01	0.01
8/25/2017	0.6867	0.2691	0.217	1.173	0.00	0.00	0.00
8/26/2017	0.7007	0.3123	0.244	1.257	0.00	0.00	0.00
8/27/2017	0.7690	0.3385	0.264	1.372	0.01	0.00	0.00
8/28/2017	0.6761	0.2802	0.218	1.174	0.00	0.00	0.00
8/29/2017	0.6746	0.2696	0.221	1.165	0.00	0.00	0.00
8/30/2017	0.6745	0.2692	0.221	1.165	0.00	0.00	0.00
8/31/2017	0.6851	0.2704	0.216	1.171	0.00	0.00	0.00
Totals	21.600	8.805	7.014	37.419	0.12	0.11	0.14

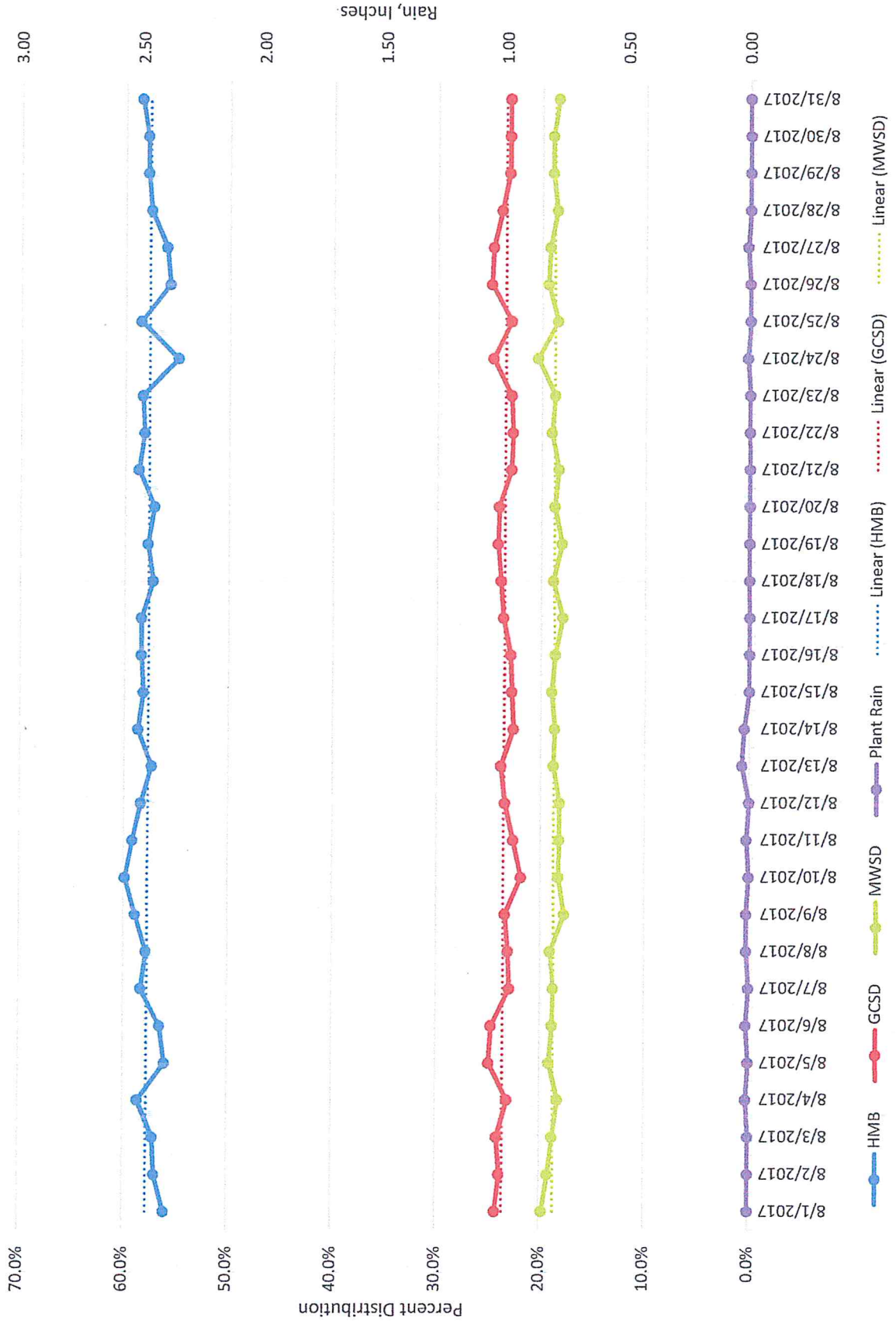
Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.603	0.261	0.212	1.098
Average	0.697	0.284	0.226	1.207
Maximum	0.769	0.338	0.264	1.372
Distribution	57.7%	23.5%	18.7%	100.0%

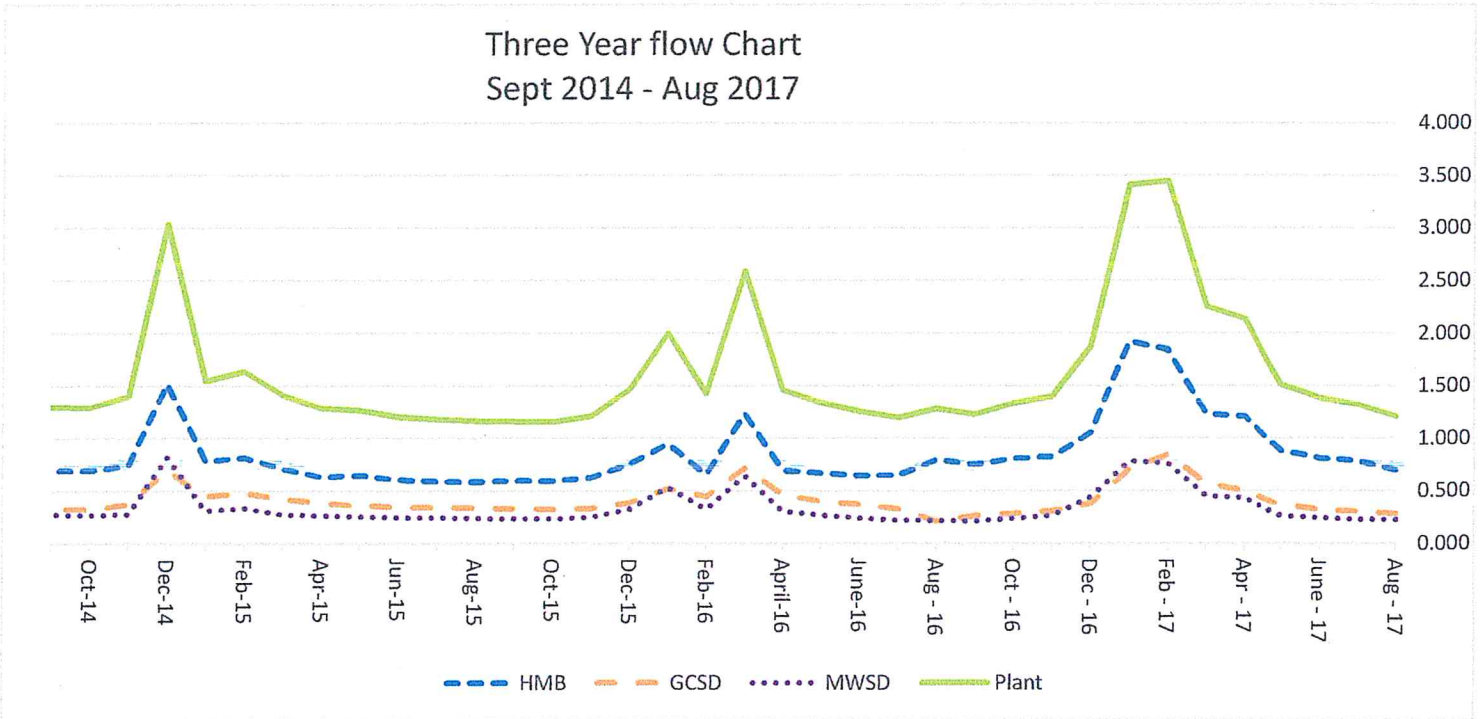
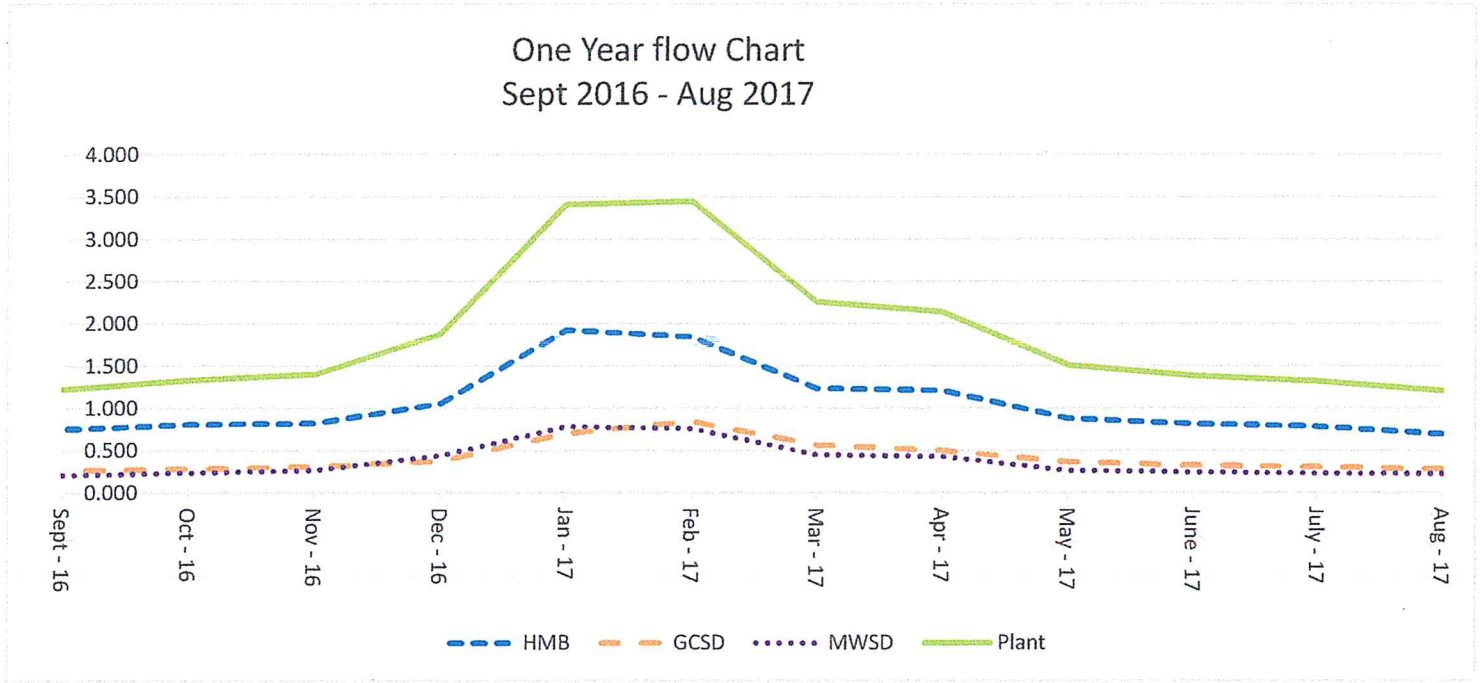
Sewer Authority Mid-Coastside Monthly Flow Distribution Report, August 2017



Percent Distribution August 2017



Most recent flow calibration December 2016 PS, November 2016 Plant





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: October 5, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Review of Current Investment Portfolio

The District's Investment Policy and Guidelines requires that the Board review the status of the current investment portfolio. The following summarizes the status of these accounts:

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for July 2017 the rate was 1.084.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

RECOMMENDATION:

District staff attempts to cash manage idle funds in LAIF as long as possible before transferring to the Wells Fargo checking accounts for disbursements.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

SUBJECT: Connection Permit Applications Received

As of October 5, 2017 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of October 5, 2017 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of October 5, 2017 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection

RECOMMENDATION:

No action is required. This is for Board information only.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

SUBJECT: Connection Permit Applications Received

As of October 5, 2017 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of October 5, 2017 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of October 5, 2017 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection

RECOMMENDATION:

No action is required. This is for Board information only.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: October 5th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'C. Heldmaier', located to the right of the 'FROM:' line.

SUBJECT: Monthly Water Production Report

The attached two charts summarize the monthly water production for the District.

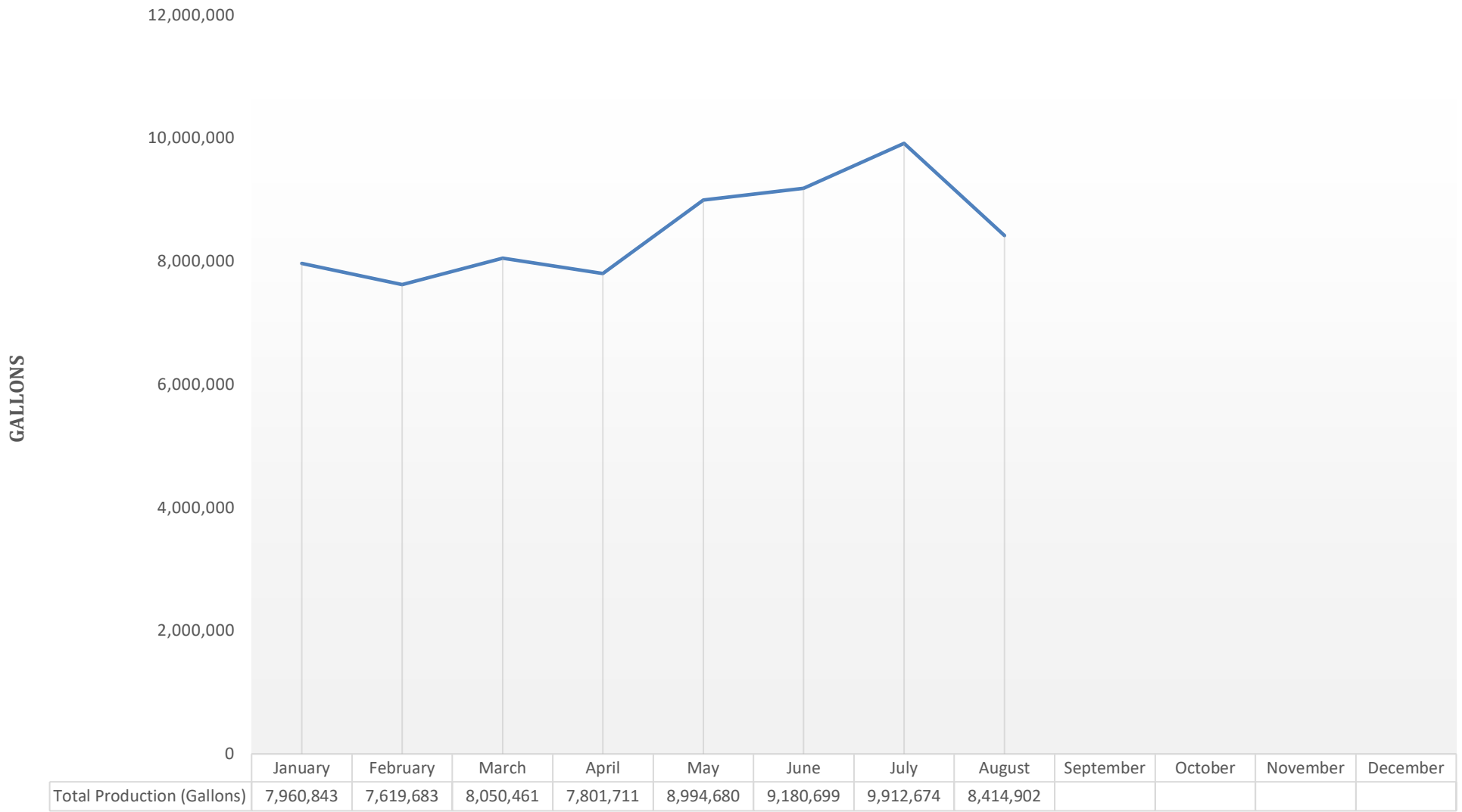
The first shows a consolidated from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

RECOMMENDATION:

No action is required. These reports are provided for the Board's information only.

Attachments: 2

TOTAL PRODUCTION 2017(Gallons)



MONTH



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of: October 5th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Rain Report

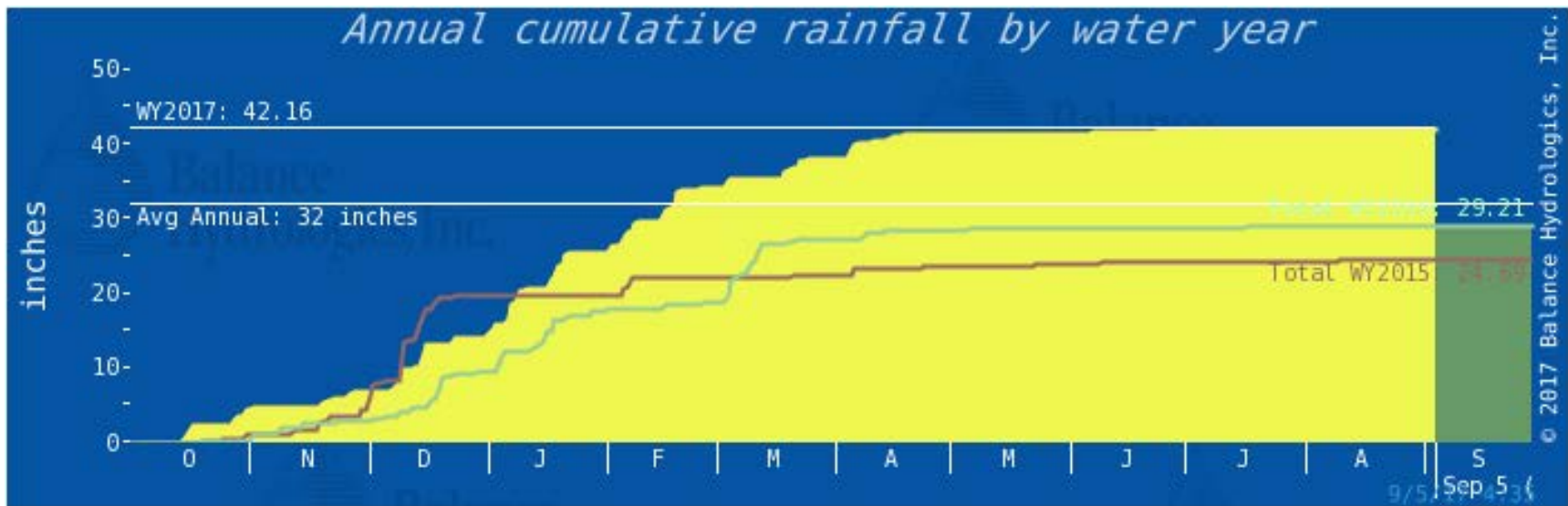
The attached chart shows the monthly rainfall at Alta Vista Treatment Plant for the current and prior water years along with seven-year average rain fall.

RECOMMENDATION:

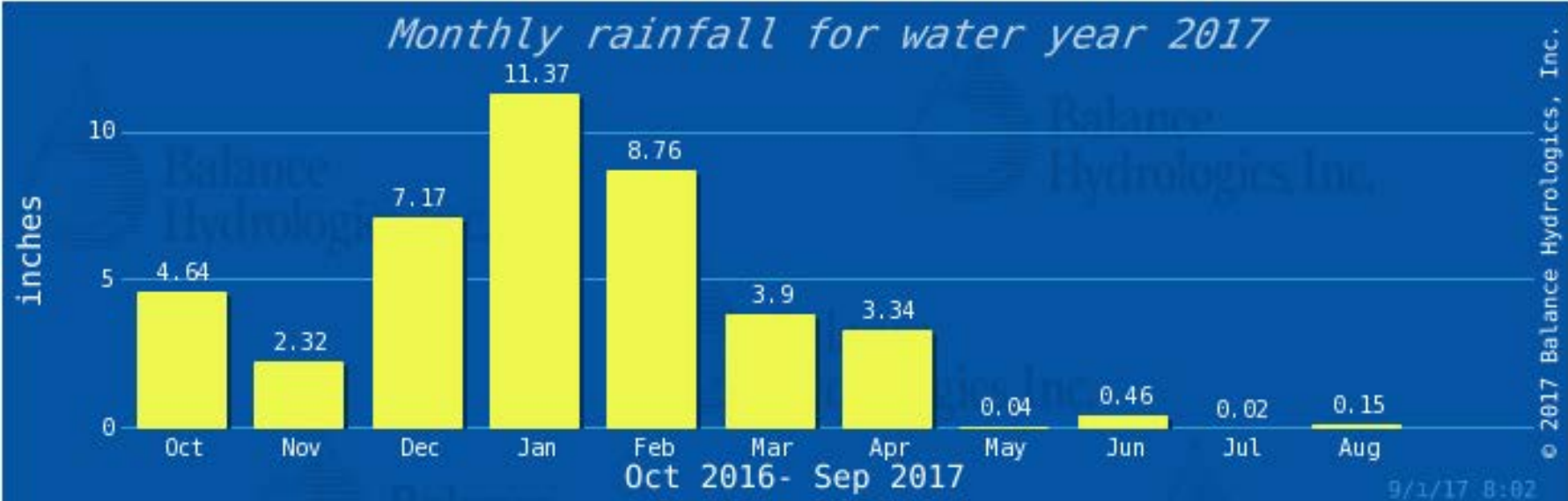
No action is required. These reports are provided for the Board's information only.

Attachments: 2

Annual Cumulative Rainfall



Monthly Cumulative Rainfall





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: October 5th, 2017

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Monthly Solar Energy Report

The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 39753 kWh and saved 67582 lbs of CO₂.

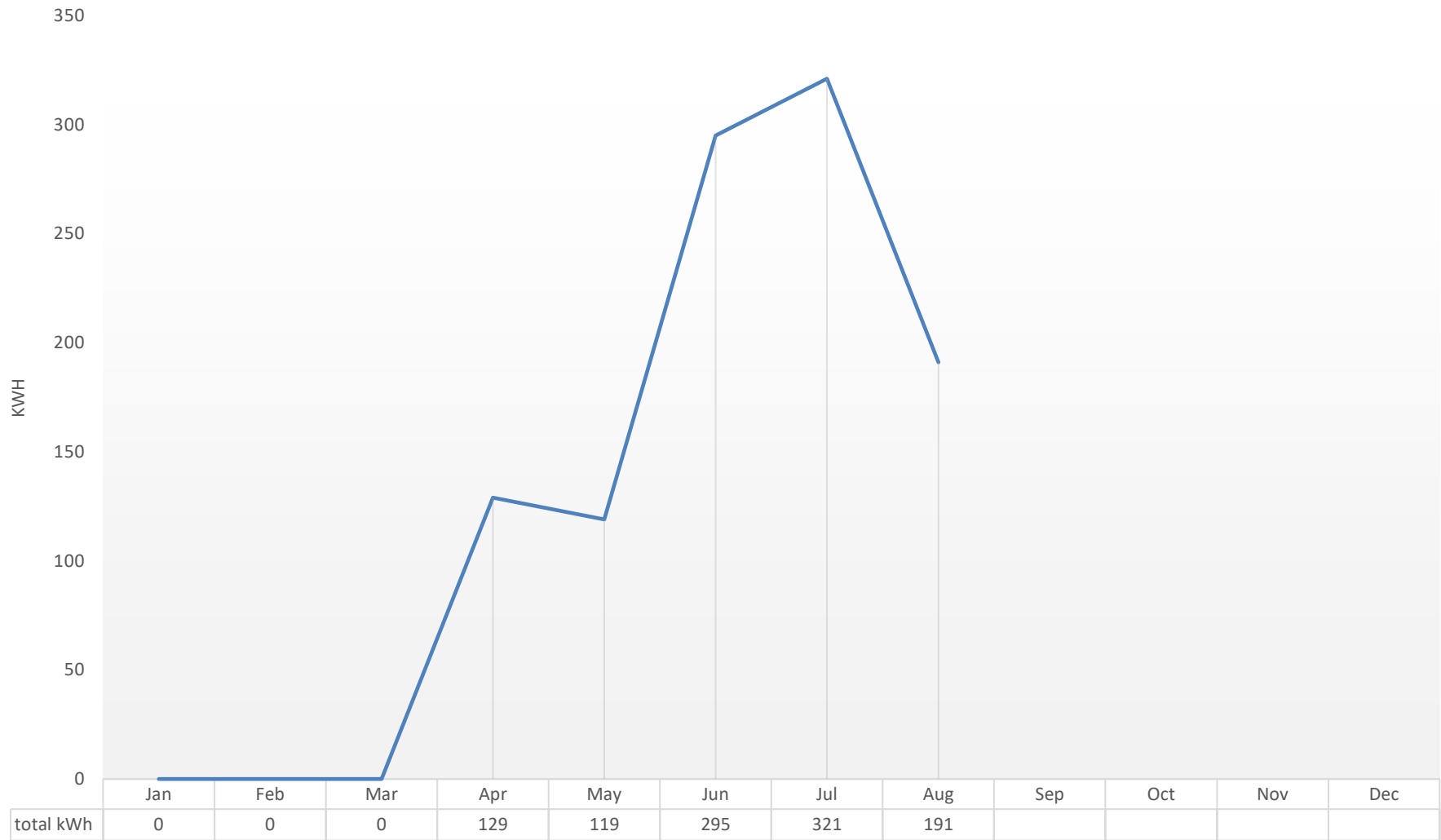
Please note - due to an electrical storm in December, the solar array equipment was damaged and has been disconnected. Array was reconnected April 15th , 2017

RECOMMENDATION:

No action is required. This information is provided for the Board's information only.

Attachments: 1

SOLAR ENERGY PRODUCED IN 2017 (kWh)





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Public Agency Retirement Service
Report for July 2017.**

The District has received the monthly PARS report for July 2017.

Contributions are calculated on a bi-weekly basis, and contributions are made on a monthly basis.

The following monthly reports are submitted as consent agenda items on a monthly basis.

RECOMMENDATION:

This is for Board information only.

Attachment

**Montara Water and San
Retirement Enhancement Plan**

Monthly Account Report for the Period
7/1/2017 to 7/31/2017

Clemens H. Heldmaier
General Manager
Montara Water and San
P.O. Box 370131
Montara, CA 94037

PlanID: P7-REP15A



Account Summary

Source	Beginning Balance as of 7/1/2017	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 7/31/2017
Contributions	\$527,896.36	\$7,981.59	\$8,927.43	\$255.79	\$508.86	\$0.00	\$544,040.73
TOTAL	\$527,896.36	\$7,981.59	\$8,927.43	\$255.79	\$508.86	\$0.00	\$544,040.73

Investment Selection

PARS Capital Appreciation INDEX PLUS

Investment Objective

The primary goal of the Capital Appreciation objective is growth of principal. The major portion of the assets are invested in equity securities and market fluctuations are expected.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
General	1.68%	3.51%	11.97%	-	-	-	03/08/16

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value.

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **October 5, 2017**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Review of Recology Audits for 2018 Solid Waste Rate Increase.

In accordance with the existing franchise agreement, Recology requested a 3.52% 2018 rate increase and provided the required financial information to the District.

The District's accountant Maze & Associates was asked to apply procedures to identify any mistakes associated with documents and calculations used by Recology to determine the 2018 Rate year adjustment factor.

The calculation for a thirty-two gallon cart customer, which is the majority base of the rate payers in the District, is \$0.05 less per month than they were paying in 2016.

Staff is currently preparing a Prop 218 notice to be sent to all property owners in the District. A Public Hearing to consider adoption of the rate increase is scheduled for the December 7, 2017 meeting. Recology will pay for the required mailing.

RECOMMENDATION:

Receive Maze & Associates presentation on the review of the suggested rate increase and associated information and authorize the initiation of the required Prop 218 process.

Attachments.

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
MONTARA WATER AND SANITARY DISTRICT
FRANCHISE AGREEMENT
WITH
RECOLOGY OF THE COAST
FOR
SOLID WASTE AND RECYCLING SERVICES**

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
MONTARA WATER AND SANITARY DISTRICT
FRANCHISE AGREEMENT
WITH
RECOLOGY OF THE COAST
FOR SOLID WASTE AND RECYCLING SERVICES**

Honorable Members
of the Board of Directors
Montara, California

We have performed the procedures described below, which were agreed to by the Montara Water and Sanitary District (District) solely to assist you with respect to verifying the accuracy of the calculation of the new rates for providing solid waste and recycling services. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures, results, findings, and recommendations are as follows:

1. We obtained the *Franchise Agreement between The Montara Water and Sanitary District (Montara) and Recology of the Coast for Solid Waste and Recycling Services, effective October 1, 2013* (Agreement), in order to gain an understanding of the terms, fees, services and reporting requirements outlined.

Result: We reviewed the Franchise Agreement between the District and Recology of the Coast (Recology) and noted that service rates are to change annually. We also noted that commencing January 1, 2018, service rates are to be determined by using "index-based method" calculation, versus the previous "cost-based method" calculation.

2. We obtained the outline for the calculation utilized to determine the Index Based Rate Adjustment Calculation.

Results: We noted that the specified calculations and formulas were in alignment with the Franchise Agreement; No variances were found.

3. We obtained from Recology the necessary indices used to determine the rate for the year 2018. The indices appear to have been downloaded from the US Bureau of Labor and Statistics.

Result: We re-calculated all 2018 indices used in the determination of the 2018 rate; no variances were found.

Conclusion: By applying the procedures identified above, we detected no deviations between the calculations prepared by Recology and the terms of the Franchise Agreement.

Recommendations: Factors which represent a critical component of the rate calculations were not audited, and are based on good faith disclosures by Recology. The District may consider having the following data subjected to more thorough testing:

1. CBA Labor Costs, Health & Welfare as well as Pension figures were provided by Recology Staff. However, the supporting documentation for all of these factors was not provided.
2. RY 2017 Costs used as the basis in which to increase rates was not a figure that was verified by the availability of Recology's audited financial statements.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the calculation of the new rates for providing solid waste and recycling services. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and District Board and is not intended to be and should not be used by anyone other than those specified parties.

Mage & Associates

September 27, 2017

Montara Water and Sanitary District

RY 2018 Rate Adjustment Percentage 3.52%

Proposed Maximum Rates Effective 1/1/18

RESIDENTIAL

	2017 Rates	2018 Rates
1. Weekly collection, single container placed in front of premises, wet and dry garbage ("first can service") in wheeled carts:		
a. Container limits: Volume - 20 gals (3/10 cu yd), up to 40 lbs - per month	\$23.02	\$23.83
b. Container limits: Volume - 32 gals (1/4 cu yd), up to 60 lbs - per month	\$28.31	\$29.31
c. Container limits: Volume - 64 gals (1/2 cu yd), up to 100 lbs - per month	\$93.01	\$96.28
2. Special Services (charges added to above, basic charges):		
a. Container placed at side or rear of dwelling - per container	\$7.07	\$7.32
b. Container not placed at specified collection point and return call required - per container	\$14.42	\$14.93
c. Extra 30 gal bag with collection (excludes 20 gal cart service), per bag	\$7.64	\$7.91
d. Special collections combined with regular service, including collections for brush, yard clippings, boxes, etc.	Estimate	Estimate
3. Bulky goods drop-off service four times per year within Montara District limits including greenwaste and motor oil in Recology-provided bottles only	Included with Service	Included with Service
4. Weekly commingled recyclable materials collection (64 gal wheeled cart)	Included with Service	Included with Service
5. Every other week greenwaste (yard trimmings, etc.) collection, limited to four (4) 30 gal containers - customers own containers	Included with Service	Included with Service
6. Bulky goods curbside collection service, limited to four (4) times per year One item up to 200 lbs or (5)-30 gal bags	Included with Service	Included with Service
7. Dropoff at Recycling yard in Pacifica of motor oil, latex paint, unpainted lumber, large pieces of metal, styrofoam, e-waste, large white goods, furniture, mattresses, large amounts of recyclable materials	Included with Service	Included with Service
8. Christmas tree pick up thru January 31st each year	Included with Service	Included with Service
a. After January 31st charge is \$20 per tree for removal	\$20.00	\$20.00

MULTI-FAMILY, COMMERCIAL AND INDUSTRIAL SERVICE

1. Service to restaurants, hotels, cafes, apartments, stores and similar places of business, factories, schools and institutions, wet and dry garbage - container limits: volume - 30 gal. cans (1/4 cu. yd), weight - 75 lbs		
a. Regular collections:		
1-64 gal collection once per week	\$111.69	\$115.62
1-96 gal collection once per week	\$182.77	\$189.20
b. Additional 64 or 96 gal commercial carts picked up more than once per week will be original charge times the number of pickups	Will vary by size	Will vary by size
2. Commercial Container Rental:		
a. 1 cubic yard box - per mo.	\$50.81	\$52.60
b. 2 cubic yard box - per mo.	\$65.88	\$68.20
3. Commercial Container Collections:		
a. 1 cubic yard box - per collection	\$42.94	\$44.45
b. 2 cubic yard box - per collection	\$85.43	\$88.44
4. Compacted Commercial Container Service:		
a. 1 cubic yard box - per collection	\$83.81	\$86.76
b. 2 cubic yard box - per collection	\$169.30	\$175.26
5. Recyclable material collection up to five times per week	Included with Service	Included with Service

DEBRIS BOX SERVICE

7, 14, 20 and 30 yard containers:		
a. Container rental, delivery and pickup charge	\$337.54	\$349.42

RESIDENTIAL

b. \$67 per ton confirmed by disposal site weight slip

2017
Rates

Tonnage based

2018
Rates

Tonnage based

SPECIAL PROVISIONS

1. Financial hardship rate for weekly collection for single container placed in front of premises, wet and dry garbage 30 gallon can (PGE CARE PROGRAM)
15% reduction

\$24.11

\$24.96

Recology of the Coast
 Fuel Purchases

DOCUMENT DATE SHIP DATE	DOCUMENT NUMBER INVOICE NUMBER	NET GALLONS	BILLED GALLONS
12/31/15	0490717-IN	3,300	3,300
01/14/16	0500479-IN	3,299	3,299
01/28/16	0512149-IN	3,799	3,799
02/10/16	0522503-IN	3,300	3,300
02/23/16	0534444-IN	3,603	3,603
02/25/16	0534450-IN	2,048	2,048
03/10/16	0545722-IN	3,862	3,862
03/24/16	0556212-IN	4,132	4,132
04/07/16	0567499-IN	3,111	3,111
04/21/16	0578637-IN	4,000	4,000
05/05/16	0590070-IN	4,001	4,001
05/19/16	0601363-IN	4,499	4,499
06/02/16	0611836-IN	4,511	4,511
06/16/16	0623102-IN	2,979	2,979
06/16/16	0625008-IN	1,188	1,188
07/14/16	0644873-IN	3,803	3,803
07/28/16	0656828-IN	2,290	2,290
07/29/16	0657842-IN	1,684	1,684
08/11/16	0668161-IN	4,504	4,504
08/25/16	0679872-IN	4,500	4,500
09/08/16	0691138-IN	4,169	4,169
09/22/16	0702866-IN	3,767	3,767
10/06/16	0713684-IN	3,584	3,584
10/20/16	0724819-IN	3,973	3,973
11/03/16	0735619-IN	4,111	4,111
11/17/16	0745646-IN	2,500	2,500
12/01/16	0756427-IN	4,831	4,831
12/30/16	0766867-IN	3,998	3,998
		99,346	99,346

47,714

12/29/16	0776747-IN	4,007	4,007
01/12/17	0786900-IN	4,398	4,398
01/26/17	0796851-IN	4,432	4,432
02/09/17	0807322-IN	3,968	3,968
02/20/17	0815702-IN	1,500	1,500
02/23/17	0817440-IN	3,258	3,258

03/09/17	0827924-IN	4,192	4,192
03/23/17	0838830-IN	4,096	4,096
04/06/17	0849928-IN	4,783	4,783
04/20/17	0859990-IN	4,191	4,191
05/04/17	0871392-IN	4,380	4,380
05/18/17	0882199-IN	4,065	4,065
06/01/17	0892887-IN	3,750	3,750
06/14/17	0899770-IN	3,993	3,993
06/22/17	0909241-IN	1,982	1,982

56,995

56,995

56,995

104,709 Gallons July

	Pacifica	Montara	El Granada	Totals
Total Routes	13.50	2.845	2.650	18.995
Gallons of Diesel Fuel Purchased 7/2016 - 6/2017	74,420	15,683	14,607	104,709
Transportation Taxes:				
Diesel excise tax per gallon	\$0.20	\$0.20	\$0.20	\$0.20
Diesel sales tax per gallon	\$0.04	\$0.04	\$0.04	\$0.04
Total Taxes	\$0.24	\$0.24	\$0.24	\$0.24
Additional Transportation Taxes Cost	\$17,861	\$3,764	\$3,506	\$25,130

γ 2016 - June 2017

104,709

\$25,130

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CPI-All Urban Consumers (Current Series)

Series Id: CUURA422SA0, CUUSA422SA0

Not Seasonally Adjusted

Series Title: All items in San Francisco-Oakland-San Jose, CA, all urban consumers, not seasonally adjusted

Area: San Francisco-Oakland-San Jose, CA

Item: All items

Base Period: 1982-84=100

Download: [XLS](#) [HTML](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2007		213.688		215.842		216.123		216.240		217.949		218.485	216.048	214.736	217.361
2008		219.612		222.074		225.181		225.411		225.824		218.528	222.767	221.730	223.804
2009		222.166		223.854		225.692		225.801		226.051		224.239	224.395	223.305	225.484
2010		226.145		227.697		228.110		227.954		228.107		227.658	227.469	226.994	227.944
2011		229.981		234.121		233.646		234.608		235.331		234.327	233.390	232.082	234.698
2012		236.880		238.985		239.806		241.170		242.834		239.533	239.650	238.099	241.201
2013		242.677		244.675		245.935		246.072		246.617		245.711	245.023	243.894	246.152
2014		248.615		251.495		253.317		253.354		254.503		252.273	251.985	250.507	253.463
2015		254.910		257.622		259.117		259.917		261.019		260.289	258.572	256.723	260.421
2016		262.600		264.565		266.041		267.853		270.306		269.483	266.344	263.911	268.777
2017		271.626		274.589		275.304								273.306	

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Data extracted on: August 31, 2017 (3:02:41 PM)

CPI-Urban Wage Earners and Clerical Workers (Current Series)

Series Id: CWURA422SA0,CWUSA422SA0

Not Seasonally Adjusted

Series Title: All items in San Francisco-Oakland-San Jose, CA, urban wage earners and clerical workers, not seasonally adjusted

Area: San Francisco-Oakland-San Jose, CA

Item: All items

Base Period: 1982-84=100

Download: [XLS](#) [XLSX](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2007		208.803		211.189		211.422		211.620		213.133		214.204	211.370	209.986	212.754
2008		214.913		217.913		221.454		221.385		221.192		213.685	218.441	217.487	219.396
2009		216.797		218.587		220.996		221.279		221.708		220.121	219.645	218.182	221.109
2010		222.049		223.821		224.185		224.195		224.352		224.152	223.624	223.012	224.236
2011		226.638		231.600		230.605		231.445		232.371		231.109	230.337	229.074	231.600
2012		234.648		236.626		236.890		238.445		240.864		236.454	237.097	235.572	238.622
2013		240.262		241.764		243.052		242.903		243.711		242.602	242.125	241.141	243.109
2014		245.148		247.932		250.085		249.877		250.508		247.680	248.326	247.097	249.555
2015		249.809		252.875		254.736		256.060		256.107		255.492	253.910	252.041	255.780
2016		257.141		259.386		261.017		262.326		264.026		263.222	260.830	258.715	262.946
2017		265.569		268.896		269.508								267.426	

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CPI-All Urban Consumers (Current Series)

Series Id: CUUR0000SETD, CUUS0000SETD

Not Seasonally Adjusted

Series Title: Motor vehicle maintenance and repair in U.S. city average, all urban consumers, not seasonally adjusted

Area: U.S. city average

Item: Motor vehicle maintenance and repair

Base Period: 1982-84=100

Download: [Excel](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2007	219.262	220.530	221.160	221.508	221.999	222.553	223.487	224.019	224.302	224.939	225.672	226.120		
2008	227.732	228.731	229.765	230.528	231.730	233.162	234.788	236.125	237.121	238.227	239.048	239.356		
2009	241.076	241.689	242.118	242.649	242.488	242.683	243.031	243.494	244.493	245.393	245.511	245.417		
2010	245.567	245.969	246.624	247.355	247.311	247.635	247.536	248.390	249.231	249.824	249.872	250.134		
2011	250.726	250.851	250.820	251.458	252.376	252.529	252.769	253.337	255.244	255.774	255.663	255.644		
2012	256.405	256.968	256.616	256.544	257.372	257.629	257.423	257.641	258.024	258.578	258.943	258.845		
2013	259.752	260.234	260.156	260.341	261.065	261.360	262.229	262.497	262.960	263.085	262.934	263.081		
2014	263.718	264.523	264.146	264.508	265.013	265.656	266.282	266.129	267.256	268.094	268.389	268.588		
2015	268.869	269.136	268.907	269.948	270.764	270.981	271.175	270.838	271.119	271.804	272.090	272.967		
2016	273.097	273.072	273.980	274.864	275.331	275.563	276.058	275.923	275.331	275.645	277.348	278.002		
2017	279.523	279.782	279.600	280.170	280.388	279.294	279.605							

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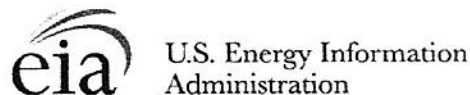
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PETROLEUM & OTHER LIQUIDS

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Referring Pages:

- California Gasoline and Diesel Retail Prices
- Retail Prices for Ultra Low Sulfur Diesel

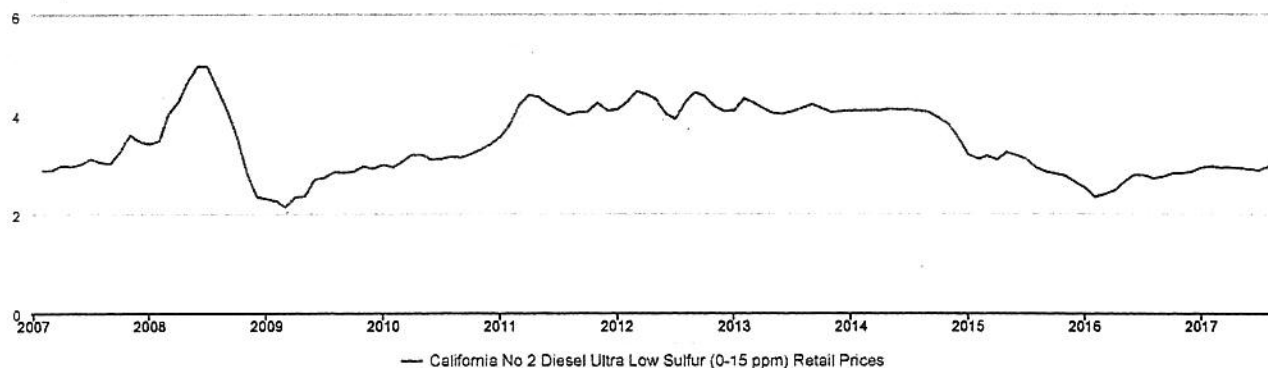
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California No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices

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Dollars per Gallon



Source: U.S. Energy Information Administration

Chart Tools

no analysis applied

This series is available through the EIA open data API and can be downloaded to Excel or embedded as an interactive chart or map on your website.

California No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices (Dollars per Gallon)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2007		2.886	2.885	2.985	2.964	3.019	3.123	3.049	3.024	3.267	3.608	3.475
2008	3.423	3.488	4.014	4.265	4.673	4.968	4.965	4.542	4.087	3.568	2.832	2.345
2009	2.297	2.260	2.139	2.336	2.354	2.697	2.734	2.850	2.837	2.856	2.962	2.913
2010	2.997	2.938	3.058	3.206	3.205	3.102	3.124	3.164	3.144	3.214	3.305	3.408
2011	3.560	3.804	4.187	4.400	4.362	4.213	4.106	4.009	4.057	4.059	4.245	4.095
2012	4.103	4.251	4.474	4.419	4.316	4.027	3.917	4.240	4.456	4.376	4.170	4.076
2013	4.083	4.325	4.245	4.134	4.040	4.023	4.068	4.138	4.209	4.134	4.048	4.073
2014	4.082	4.084	4.092	4.089	4.119	4.101	4.110	4.085	4.054	3.938	3.813	3.542
2015	3.212	3.110	3.182	3.098	3.254	3.192	3.115	2.935	2.850	2.814	2.768	2.644
2016	2.526	2.335	2.387	2.459	2.636	2.782	2.785	2.722	2.749	2.817	2.820	2.851
2017	2.932	2.957	2.935	2.938	2.922	2.895	2.876	2.959				

-- No Data Reported; -- Not Applicable; NA = Not Available; W = Withheld to avoid disclosure of individual company data.

Release Date: 8/28/2017
Next Release Date: 9/5/2017

Referring Pages:

- California Gasoline and Diesel Retail Prices
- Retail Prices for Ultra Low Sulfur Diesel

Montara
Index-Based Rate Adjustment Calculation
Calculation for Determining Rate Year 2018 Costs and Rate Adjustment Factor

	RY 2017 Costs	Increase %		RY 2018 Costs
CBA Labor Costs				
Salaries and Wages	371,845	3.48%		384,792
Pension Expense	35,110	6.84%		37,512
Health Insurance	151,353	3.32%		156,379
RSP	-	3.32%		-
Subtotal - CBA Labor Costs	558,308			578,683
Non CBA Labor Costs				
Salaries and Wages	68,184	3.00%		70,228
Pension Expense	2,229	3.00%		2,296
Health Insurance	11,679	3.00%		12,029
Subtotal - Non CBA Labor Costs	82,092			84,553
Workers Compensation				
CBA labor	35,954	3.34%		37,156
Non-CBA labor	431	3.34%		445
Subtotal - Workers Compensation	36,386			37,602
Payroll Taxes				
CBA labor	28,247	----		29,230
Non-CBA labor	5,889	----		6,065
Subtotal - Payroll Taxes	34,136			35,296
Vehicle-Related Costs				
Tires & Tubes	9,899	1.88%		10,086
Parts	29,667	1.88%		30,226
Supplies	9,085	1.88%		9,256
Taxes & Licenses	10,485	1.88%		10,683
Fines & Penalties	-	1.88%		-
Other	26,251	1.88%		26,745
Subtotal - Vehicle Related Costs	85,387			86,995
Fuel Costs	29,379	1.94%		
			SB1 Transportation Tax (11/1/2017) \$ 3,763.90	33,712
Organics Processing				
Total tons	-	3.34%	388.15 tons	-
Processing	11,515	\$29.92	\$30.92 per ton	12,002
Subtotal - Organics Processing	11,515			12,002
Lease Costs				
I/C Equipment Lease	38,424			36,134
I/C Property Lease	18,721			17,526
Subtotal - Lease Costs	57,145			53,660
Other Costs				
I/C Insurance	7,959	3.34%		8,225
Insurance Dept Fee	8,460	3.34%		8,743
O/S Equipment Rent	1,863	3.34%		1,925
O/S Facility Rent	44,667	3.34%		46,160
Building and Facility	2,564	3.34%		2,650
Utilities	1,158	3.34%		1,197
Travel & Meals	415	3.34%		429
Telephone	2,871	3.34%		2,967
Advertising	1,307	3.34%		1,351
Promo & Special Events	1,113	3.34%		1,150
Donations	-	3.34%		-
Dues & Subscriptions	367	3.34%		380
Uniforms	2,644	3.34%		2,732
Employee Recognition	401	3.34%		414
Employee Training & Development	196	3.34%		202
Billing Service	7,704	3.34%		7,961
Office expenses	2,468	3.34%		2,551
Postage	1,272	3.34%		1,315
Initial Bid/Award Fee	-			-
Taxes - Secured Property	2,007	3.34%		2,074
Taxes - Unsecured Property	2,739	3.34%		2,831
Annual Clean-ups	-	3.34%		-
Subcontractors/Professional Services	5,090	3.34%		5,261
Settlement Fees	-	3.34%		-
Safety Meetings	-	3.34%		-
Medical expenses	577	3.34%		596
Bad Debt	5,060	3.34%		5,229
Bank Service Charges	2,800	3.34%		2,894
Community Outreach	168	3.34%		174
Regional Accounting Fees*	7,692	3.34%		7,949

Regional Management Fees*	11,477	3.34%				11,860
Corporate accounting*	8,986	3.34%				9,287
IT fee*	21,275	3.34%				21,986
Environmental compliance*	2,377	3.34%				2,457
Human resources fee*	6,782	3.34%				7,009
Corporate management*	7,774	3.34%				8,033
Public relations*	1,281	3.34%				1,324
Subtotal - Other Costs	173,515					179,314
Total Annual Cost of Operations	1,067,862					1,101,816
Profit (% Operating Ratio; i.e. 90%):	118,651					122,424
Pass-Through City Fees						
Franchise Fees	27,039					28,775
Frontierland Park Fee Remediation						-
Contingent Fee						-
AB939 Regulatory Fee						-
Subtotal - City Fees	27,039					28,775
Other Pass-throughs						
HF&H Fees						
Other Pass-throughs - Recyclable Material Processing			Tons	2017	2018	
Transfer Costs	8,589	3.34%	1,164.97	\$7.17	\$7.41	8,632
Transport Costs	29,302	3.34%	1,164.97	\$24.46	\$25.28	29,448
Subtotal - Recyclable Material Processing	37,891					38,080
Other Pass-throughs - Disposal	138,387				2,663.03 Disposal Tons	147,661
					\$ 54.82 per ton	
Total Costs	1,389,830	A				1,438,757

1,389,830

Annual Change in Compensation (B - A) 48,926
Annual Percentage Change in Compensation ((B - A)/ A) 3.52%

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