

**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

Mission Statement: This District will manage and care for the resources with which it is entrusted in an open and ethical manner with active public involvement; provide through local control, reliable, high-quality water, wastewater and solid waste services for the people of Montara and Moss Beach at an equitable price; and ensure the fiscal and environmental vitality of the district for current and future generations

AGENDA

Regular Meeting

District Board of Directors

8888 Cabrillo Highway
Montara, California 94037

November 6, 2014 at 7:30 p.m.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

1. Review and Possible Action Concerning Biannual Update of Conflict of Interest Code.

CONSENT AGENDA

1. Approve Minutes for October 2, 2014.
2. Approve Financial Statements for September 2014.
3. Approve Warrants for November 1, 2014.
4. SAM Flow Report for September 2014.

5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for September 2014.
8. Rain Report.
9. Solar Energy Report.

OLD BUSINESS NEW BUSINESS

1. Review and Possible Action Concerning Receipt of Audit for Fiscal Year 2013-2014.
2. Review and Possible Action Concerning Prop 218 Notice to Increase 2015 Solid Waste Disposal Fees by 1.77%.
3. Review and Possible Action Concerning Sewer Authority Mid-Coastside Guidelines for Recycled Water.
4. Review and Possible Action to Adopt Resolution of Application to San Mateo County Local Agency Commission for Amendment to Sphere of Influence and Approval of Extraterritorial Service for MWSD.
5. Review and Possible Action Concerning Labor Compliance Services for Alta Vista Storage Tank Project.
6. Review and Possible Action Concerning ACWA JPIA Commitment to Excellence Program.

REPORTS

7. Sewer Authority Mid-Coastside Meetings (Harvey)
8. MidCoast Community Council Meeting (Slater-Carter)
9. CSDA Report (Slater-Carter)
10. CCWD, NCCWD Committee Report (Harvey, Huber)
11. Attorney's Report (Schricker)
12. Directors' Reports
13. General Manager's Report (Heldmaier)

FUTURE AGENDAS ADJOURNMENT

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

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

A blue ink handwritten signature, appearing to be 'C. Heldmaier', written in a cursive style.

**SUBJECT: Review and Possible Action Concerning
Biannual Update of Conflict of Interest Code.**

The Political Reform Act requires every local government agency to review its Conflict of Interest Code every two years. No later than September 1, 2012, each agency must submit a notice indicating whether or not an amendment is necessary. If changes are to be made the new resolution must be submitted the County within 90 days after submitting the Notice. The current code was adopted in August 2012. A minor change to reflect the addition of the Operations Manager position has been prepared in the attachments.

A Public Hearing is required to adopt the revised Conflict of Interest Code. Public Notices have been published twice in the local newspaper.

RECOMMENDATION:

Open the Public Hearing, allow for relevant testimony, and adopt Resolution No.____, Resolution Amending Conflict of Interest Code of the Montara Water and Sanitary District.

Attachment

MONTARA WATER AND SANITARY DISTRICT

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the District Board, Montara Water and Sanitary District, a public agency located in the County of San Mateo, California, will hold a public hearing on the adoption of an amendment to the District's Conflict of Interest Code pursuant to the provisions of Government Code Sections 87302 and 87306. The proposed amendment would add the position of Operations Manager to the list of designated positions set forth in Exhibit "A" of the Conflict of Interest Code pertaining to reporting requirements.

NOTICE IS HEREBY FURTHER GIVEN that the aforesaid public hearing shall be held on the date and at the time and place hereinafter specified:

Date: November 6, 2014.
Time: 7:30 p.m. or as soon thereafter as the matter may be heard.
Place: District Administrative Offices
Montara Water and Sanitary District
888 Cabrillo Highway (State Route 1)
Montara, CA

Dated: September 29, 2014

Clemens Heldmaier
General Manager
Montara Water and Sanitary District

RESOLUTION NO. ____

**RESOLUTION AMENDING CONFLICT OF INTEREST CODE OF
THE MONTARA WATER AND SANITARY DISTRICT**

WHEREAS, the Political Reform Act of 1974, as amended (“Act;” Govt. Code §81000, et seq.) requires every state and local government agency to adopt and promulgate a Conflict of Interest Code; and

WHEREAS, pursuant to Resolution No. 758 entitled, “A Resolution Adopting a Conflict of Interest Code for the Montara Sanitary District by Adopting Fair Political Practices Commission Standard Code,” adopted July 31, 1986, this Board initially adopted the Conflict of Interest Code for the Montara Sanitary District by adopting by reference Section 18730 of Title 2, California Code of Regulations, and also by approving, as an exhibit thereto, Disclosure Categories for certain Designated Positions for the District; and

WHEREAS, pursuant to Government code Section 6501 this District was renamed the Montara Water and Sanitary District in 2003; and

WHEREAS, the District’s Conflict of Interest Code has, from time to time, been amended both prior to and after the District’s name change; and

WHEREAS, this Board desires further to amend the Conflict of Interest Code by adding the position of Operations Manager as a Designated Employee; and

WHEREAS, pursuant to duly published notice, a public hearing was held on November 6, 2014 to consider adoption of the foregoing amendment, at which hearing all persons interested in the matter were heard or given the opportunity to be heard;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT, a public agency in the County of San Mateo, California, as follows:

1. Exhibit “A,” entitled, “Appendix to Montara Water and Sanitary District Conflict of Interest Code (Revised November 6, 2014)” attached hereto, is hereby

approved and by this reference made a part of the Conflict of Interest Code of the Montara Water and Sanitary District as the Appendix thereto.

2. The District Secretary is hereby authorized and directed to forward a copy of this resolution to the County Clerk-Recorder, County of San Mateo, California, for and on behalf of the Board of Supervisors of said County, as the Code Reviewing Body for the District.

* * * * *

I hereby certify that the foregoing resolution was duly and regularly adopted by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, at a regular meeting thereof held on the 6th day of November 2014, by the following vote:

Ayes, Directors:

Noes, Directors:

Absent, Directors:

Secretary, Montara Water and Sanitary
District

Countersigned:

President, Montara Water and Sanitary
District Board

APPENDIX
TO
MONTARA WATER AND SANITARY DISTRICT
CONFLICT OF INTEREST CODE
(Revised November 6, 2014)

DESIGNATED OFFICERS AND EMPLOYEES

<u>Designated Positions</u>	<u>Categories</u>
1. Directors	1, 2, 3, 4
2. Candidates for Office of Director*	1, 2, 3, 4
3. Treasurer	(see below)
4. General Manager	1, 2, 3, 4
5. <u>Operations Manager</u>	<u>1, 2, 3, 4¹</u>
6. Superintendent of Water Operations	1, 2, 3, 4
7. Consultants**	1, 2, 3, 4

*CANDIDATES

Candidates for the office of Director shall file their Statement of Economic Interests at the time of filing their Declaration of Candidacy. The Statement shall disclose investments, interests in real property and income received during the 12 months immediately preceding the date of filing.

**CONSULTANTS

Consultants shall disclose pursuant to the broadest Disclosure Category in the Code subject to the following limitation:

The General Manager may determine, in writing that a particular consultant, although a "Designated Officer or Employee," has been employed to perform a range of duties which are limited in scope, and thus shall not be required fully to comply with the disclosure requirements described in this Appendix. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. The Manager's determination shall be a public record,

¹ Position added November 6, 2014.

and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

INVESTMENT MANAGEMENT – DISTRICT TREASURER

The District Treasurer manages public investments. The person holding that position shall file a disclosure statement pursuant to Government Code Section 87200. Said position is covered by this Code for disqualification purposes only.

DISCLOSURE CATEGORIES DEFINED

Category 1. A designated official or employee assigned to Category 1 is required to disclose direct or indirect investments in any business entity that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 2. A designated official or employee assigned to Category 2 is required to disclose interests in any real property that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 3. A designated official or employee assigned to Category 3 is required to disclose any source of income that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.

Category 4. A designated official or employee assigned to Category 4 is required to disclose any business entity in which the designated official or employee is a director, officer, partner, trustee, employee or holds any position of management that may foreseeably be affected materially by any decision made or participated in by the designated official or employee by virtue of his or her position.



MONTARA WATER & SANITARY
DISTRICT

BOARD OF DIRECTORS MEETING
October 2, 2014

MINUTES

REGULAR SESSION BEGAN AT 7:58 p.m.

President Boyd reported the Board had just come out of closed session and no action had been taken and direction was given to staff. The meeting convened at 7:00 pm, Director Slater-Carter was not present and Director Boyd arrived at 7:25.

CALL TO ORDER

ROLL CALL

Directors Present: Harvey, Boyd, Wilson and Huber
Directors Absent: Slater-Carter
Staff Present: General Manager, Clemens Heldmaier,
District Clerk, Judy Gromm
Others Present: District Counsel, Dave Schricker
District Water Engineer, Tanya Yurovsky

PRESIDENT'S STATEMENT – Director Boyd reminded the public the rainy season had not started yet and asked the community to continue to keep up the good work in conserving water.

ORAL COMMENTS - None

PUBLIC HEARING – None

CONSENT AGENDA –

1. Approve Minutes for August 21, September 4, and September 18, 2014.
2. Approve Financial Statements for July and August 2014.
3. Approve Warrants for October 1, 2014.
4. SAM Flow Report for August 2014.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for August 2014.
8. Rain Report.
9. Solar Energy Report.

Director Wilson moved to approve the Consent Agenda. Director Huber seconded the motion.

All Directors were in favor and the motion passed 4 – 0.

OLD BUSINESS –

1. Review and Possible Action Concerning Sewer System Management Plan.

General Manager Heldmaier reported the SSMP was first presented at the September 4 meeting. An updated version was sent to the Board in electronic form. A full copy of the document will be available at the meeting. The key points which were updated from the original document presented are as follows:

1. Revised District Organization Chart to clarify communication paths
2. Revised Emergency Response Org. Charts for communication paths
3. Revised Document body for clerical/format corrections
4. Revised the Emergency Contact List
5. Revised the Pump Station Procedures Workbook
6. Revised the Pump Station Network chart
7. Revised the Pump Station Flow statistics

Director Huber questioned if there was a similar document for the water side. General Manager Heldmaier reported the water side had many documents that combined would make something similar to this document. District Water Engineer, Tanya Yurovsky noted currently there is no regulatory requirement for the District to have a Water Systems Management Plan. However, the District does have the documents to support a Water Systems Management Plan.

Director Wilson complimented the document. Director Wilson suggested to bring the SSMP up on a yearly basis to keep the Board informed and the document up to date.

Director Huber moved to adopt the next resolution in line, a resolution of the Montara Water and Sanitary District approving and adopting the updated Sewer System Management Plan. Director Harvey seconded the motion.

A roll call vote was called for:

Ayes: Harvey, Boyd, Wilson and Huber

Noes: None

Absent: Slater-Carter

Motion passed 4 – 0.

2. Review and Possible Action Concerning District Comments to CCWD Draft Environmental Impact Report for Denniston/San Vicente Project.

General Manager Heldmaier reported this item was discussed at the September 4 and September 18 meeting. On September 24 the Coastside County Water District (CCWD) General Manager issued an extension of the comment period for MWSD.

Initial areas of concern about the Draft EIR are:

- Data interpretation that excludes significant impacts to the groundwater recharge and therefore the lack of mitigation measures for potential decline in groundwater levels.
- Reliance on data from three years; lack of drought analysis; lack of consideration of data from drought years and under different aquifer usage scenarios that currently are permitted.
- Non consideration of expected environmental changes like seawater level increase and drought periods.
- Non consideration of changing groundwater regulations in California.

Staff is currently reviewing the Draft EIR with Balance Hydrologic and preparing District comments. An initial draft comment letter, and draft memo from Balance, were submitted at the September 18 meeting. With additional time available, staff's analysis can be more detailed than anticipated.

Director Boyd thanked CCWD for giving MWSD additional time to provide more thoughtful comments in a timely manner.

NEW BUSINESS –

1. Review and Possible Action Concerning Adoption of Connection Charge Report.

General Manager Heldmaier reported Senate Bill 1760 revised a section of the Government Code concerning development fees and charges in 1999. It requires local governments to make available to the public information

about capacity charges, what they are used for and whether or not any are available for refund. It provides that any water or sewer connection charges shall not exceed the estimated reasonable cost of providing the service for which the charge is imposed. The attached Annual Connection Charge Report provides a summary of the connection charges revenue received for previous fiscal years through FY 2013, and indicates how that money is allocated.

District Account, Peter Medina reported these were audited numbers and would appear in the audit.

Director Huber moved to authorize the filing of the Annual Connection Report with the District Clerk. Director Harvey seconded the motion.

All Directors were in favor and the motion carried 4 – 0.

2. Review and Possible Action Concerning Alta Vista Tank Bid Approval.

General Manager Heldmaier reported on September 16, 2014, the District received five (5) sealed bids from construction contractors. A summary of those bids are as follows:

<u>Bidder</u>	<u>Bid, dollars</u>
Western Water Constructors, Inc.	\$2,935,000
J.F. Shea Construction, Inc.	\$3,199,995
Anderson Pacific Engineering Construction, Inc.	\$3,327,620
Pacific States Environmental Contractors, Inc.	\$3,349,000
West Bay Builders, Inc.	\$3,451,000

Western Water Constructors, Inc. of Santa Rosa is the lowest responsive and responsible bidder for this Project.

Staff has reviewed the submitted bids for compliance with all specifications, and recommends awarding the contract to Western Water constructors, Inc., as the lowest responsive and responsible bidder.

General Manager Heldmaier reported staff recommends approving a resolution of the Montara Water and Sanitary District accepting Bid for the Alta Vista Tank No. 2; declaring lowest responsible bidder for said work, rejecting all other bids approving and authorizing execution of agreement for said work, and directing return of security deposits.

District Counsel Dave Schricker is recommending the Board also approve the plans, specifications and related contracts documents which will be incorporated in the resolution.

District Counsel, Dave Schricker reported the approval of the contract is legal protection for the District. General Manager Heldmaier further noted there is a 10% cap on change orders and anything more needs to be approved by the Board.

Director Huber has a general concern and would like to go on record stating he has seen projects in which the plans were very carelessly done and gave the awarded contractor the ability to receive change orders at a very high cost. What kind of assurance does the District have this will not be happening with this contractor?

General Manager Heldmaier noted, we do know that we get quality work from our water engineer. All projects we have seen in the past did not require any significant change orders. There was a meeting with all contractors bidding on the project at the site. Any questions that were raised at that meeting were given clear answers. SRT's track record on change orders for past projects have been minimal. Mr. Heldmaier further noted Staff is heavily involved in all projects and works alongside SRT.

Tanya Yurovsky, of SRT Consultants, District Engineer was on hand to answer any questions and additionally gave an informative presentation on the Alta Vista Tank Project. A copy of the presentation is attached to the minutes.

Director Harvey moved to adopt the next resolution in line, a Resolution of the Montara Water and Sanitary District Accepting Bid for the Alta Vista Tank No. 2; Declaring Lowest Responsible Bidder for Said Work, Rejecting all Other Bids Approving and Authorizing Execution of Agreement for Said Work, and Directing Return of Security Deposits along with the recommendation from District Counsel to additionally approve the plans, specifications and related contract documents. Director Wilson seconded the motion.

A roll call vote was called for:

Ayes: Harvey, Boyd, Wilson and Huber

Noes: None

Absent: Director Slater-Carter

Motion carries 4 to 0

3. Review of California Water Bond, Proposition 1.

General Manager Heldmaier reported at the September 4 meeting District legal counsel was asked to review the California Water Bond, Proposition 1 and present a summary from the legal perspective to the Board.

Legal Counsel, Dave Schricker gave a summary of the Water Bond, Proposition 1 and was available to answer any questions. A copy of the summary is attached to the minutes.

The Board had a brief discussion regarding the pros and cons of the Bond. There were mixed concerns and the Board has decided to look further into Water Bond, Proposition 1.

REPORTS

1. **Sewer Authority Mid-Coastside Meetings – Director Harvey** reported there had been a meeting on September 22nd and authorization had been given to the General Manager to replace a sodium hydrochloride tank.

Rob Hopkins, General Manager of SAM, presented to the Board his idea of two new positions when Tony Pullin retires. A Supervisor for the Treatment Plant and a Supervisor for the Collections and Field Operations. These two positions would alternate back and forth. Additionally a Manager of Engineering and Construction. This would mean to hire a part to full time person for small projects in house. Larger projects would be put out to bid. The General Manager was given authorization to engage a consultant for recruitment for this position.

Director Boyd requested more discussion regarding the new position of an in house engineer.

Recycled Water Committee is working on getting the principles of understanding in place for SAM, CCWD and MWSD.

2. **MidCoast Community Council Meeting (Slater-Carter) – None**
3. **CSDA Report (Slater-Carter) – None**
4. **CCWD, NCCWD Committee Report – General Manager Heldmaier** reported Dave Dixon was getting dates together regarding a meeting with the Managers of all three agencies.
5. **Attorney's Report (Schricker) – None**
6. **Directors Report – Director Wilson** reported he would be out of the country from October 13th through November 7th.
7. **General Manager's Report (Heldmaier) – General Manager Heldmaier** reported there is a chance that the second meeting in October may be cancelled.

FUTURE AGENDAS-

REGULAR MEETING ENDED at 9:32 P.M.

Respectfully Submitted,

Signed _____
Secretary

Approved on the 6th November, 2014

Signed _____
President

<p style="text-align: center;">LAW OFFICES OF DAVID E. SCHRICKER A PROFESSIONAL CORPORATION 563 S. Murphy Ave. Sunnyvale, California 94086-6117</p>	<p>TELEPHONE (408) 517-9923 FAX (408) 900-8225 E-MAIL: dschricker@schrickerlaw.com schrickerlaw@aol.com www.schrickerlaw.com</p>
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Via e-mail

MEMORANDUM

DATE: October 1, 2014

TO: Hon. President and Board Members, Montara Water and Sanitary District
("MWSD")

cc: General Manager, MWSD; Water System Engineer, MWSD

FROM: David E. Schricker, District Counsel

Re: AB 1471 (Ch. 188 Stats. 2013-2014) – Proposition 1, November 4, 2014
General Election

Dear Board Members,

Further to your request, this memorandum summarizes AB 1471 (Chapter 188, 2013-2014 Legislative Session) presented to the voters in the upcoming November 4, 2014 General Election as Proposition 1 (hereinafter, "Prop. 1"). The Ballot Title and Summary for Prop. 1 reads as follows:

"Proposition 1 August 19, 2014 AB 1471 Chapter 188 (2014). Rendon

**BALLOT TITLE AND SUMMARY
WATER BOND. FUNDING FOR WATER QUALITY, SUPPLY,
TREATMENT, AND STORAGE PROJECTS.**

- Authorizes \$7.12 billion in general obligation bonds for state water supply infrastructure projects, such as surface and groundwater storage; ecosystem and watershed protection and restoration; drinking water protection; water supply management; water recycling and advanced water treatment technology; and flood control.
- Reallocates \$425 million of unused bond authority from prior water bond acts, for same purposes.
- Appropriates money from the General Fund to pay off bonds.
- Requires certain projects to provide matching funds from non-state sources in order to receive bond funds.

Summary of Legislative Analyst's Estimate of Net State and Local Government Fiscal Impact:

- Increased state bond repayment costs averaging \$360 million annually over the next 40 years.
- Savings to local governments related to water projects, likely averaging a couple hundred million dollars annually over the next few decades.

State Bond Cost Estimates

Authorized new borrowing	\$7.1 billion
Average annual cost to pay off bonds	\$360 million
Likely repayment.	40 years
Source of repayment	General tax revenues"

1. Reallocation of Prior Water Bond Authorizations; Repeal of 2012 Act. Prop. 1 would reallocate some \$425 million of prior bond authorizations for water supply and protection facilities and programs approved by the voters in elections held in 2006, 2002, 2000, 1996, and 1986 to allocations under new Water Code Division 26.7 (§79700 et seq.)¹, discussed below. It would repeal the Safe, Clean, and Reliable Drinking Water Supply Act 2012, which provides for water program bond authorizations of \$11,140,000,000. However, that Act required that it be submitted to the voters at the November 4, 2014, statewide general election. Accordingly, the net effect of the repeal is to substitute bond authorizations of \$7,120,000,000 for the \$11,140,000,000 authorizations under the 2012 Act.

2. Water Quality, Supply, and Infrastructure Improvement Act of 2014. Prop. 1 would add Division 26.7 to the Water Code under the foregoing title (hereinafter, "Act"). Among other findings included in the Act, the Legislature declares that the Act provides funding to implement the three objectives of the California Water Action Plan viz., the provision of more reliable water supplies, restoration of important species and habitat and a more resilient and sustainably managed water infrastructure (§79701). Among other administrative requirements, the Act limits administrative costs to not more than 5% of funds allocated for a grant program (§79703). Likewise, funds allocated to each program under the Act for planning and monitoring projects are limited to 10% of the allocation (§79704).

The Act expressly provides that its provisions shall not diminish, impair or otherwise affect existing water rights (§79711(a)). Limitations on the use of funds provided under the Act include a prohibition against expenditures to pay the costs of design, construction, operation, mitigation or maintenance of Delta conveyance facilities i.e., facilities that convey water directly from the Sacramento River to the State Water Project or the federal Central Valley Project pumping facilities in the South Delta (§§79710 (a), 79702(f)). Likewise, the Act

¹ Section references hereinafter are to the Water Code unless otherwise noted.

impliedly places a further limitation on use of funds for new construction for areas that utilize water diverted and conveyed from the Sacramento River hydrologic region for use outside that region or the Delta (§79711(b)). Only public agencies, nonprofit organizations, public utilities, federally recognized Indian tribes, state Indian tribes listed on the Native American Heritage Commission's California Tribal Consultation List and mutual water companies are eligible to apply for funds. Among other limitations is a prohibition upon the use of funds derived from the Act to acquire land by eminent domain (§79711(g)).

To be eligible for funding under the Act an urban water supplier, such as MWSD, must adopt and submit an urban water management plan in accordance with the Urban Water Management Planning Act (§§79712(b)(2), 10610 et seq.). However, MWSD's Plan should qualify under that condition.

The projects and corresponding allocation of funds under the Act are summarized as follows:²

- a. Water quality improvement projects – \$520 million (§79720, et seq.)
- b. Ecosystem and watershed protection and restoration projects in accordance with statewide priorities – \$1,495,000,000 (§79730 et seq.)
- c. Projects included in and implemented in an adopted integrated regional water management plan consistent with the Integrated Regional Water Management Planning Act (§10530 et seq.) – \$810 million (§79740 et seq.)
- d. Water storage projects – \$2,700,000,000 (§79750 et seq.)
- e. Water recycling and advanced treatment technology projects – \$725 million (§79765 et seq.)
- f. Projects to prevent or remediate contamination of groundwater that serves or served as a source of drinking water – \$900 million (§79771(a))
- g. Flood management projects and activities – \$395 million (§79780).

The Official Ballot Pamphlet includes an argument in favor Prop. 1 endorsed by the Governor, the President of the California Farm Bureau Federation and the California Director of The Nature Conservancy. That argument focuses on the need for reliable water supply, cleaning up contaminated groundwater and environmental protection.

The argument against Prop. 1 is signed by the Assembly Chair of the Natural Resources Committee, the Executive Director of the Southern California Watershed Alliance and the Executive Director of Restore the Delta. That argument focuses primarily on opposition to funding projects for building more dams for water storage and diversion of water from Northern California. As I am

² The above project descriptions and allocations represent broad categories and allocations which are broken down into specific projects and allocations under the listed categories.

Hon. President and Board Members
October 1, 2014
Page 4

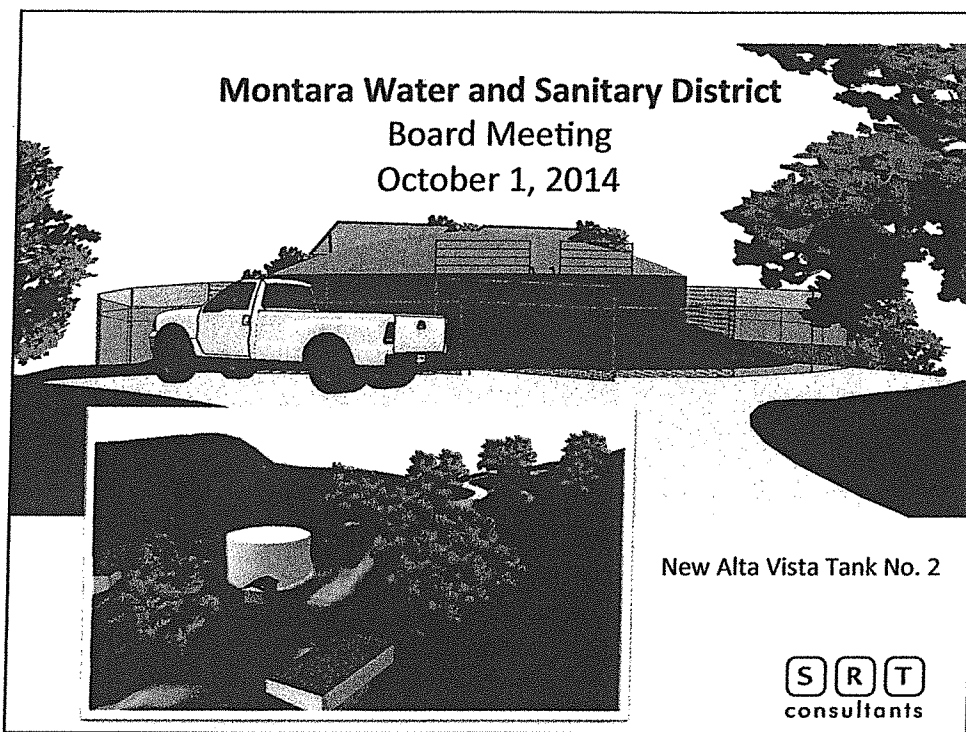
sure you are aware, many other pro and con arguments have been made and continue to surface via public media.

The foregoing discussion is necessarily brief in light of the detail and complexity of the provisions regarding funding under the Act. I will be pleased to respond to any questions you may have.

Respectfully,

A handwritten signature in blue ink, appearing to read "D. Schricker".

David E. Schricker, District Counsel



**Project Background
2004 Master Plan**

- The 2004 Water System Master Plan established a storage deficit of 1.1 million gallons (MG) for the District
- The Alta Vista Tank (AVT) No. 2 Project was recommended in the 2004 Master Plan at 1.0-MG capacity
- Public Works Plan (PWP), approved by the California Coastal Commission (CCC) in 2009 included the 1.0-MG AVT No. 2

Project Background 2011 Master Plan

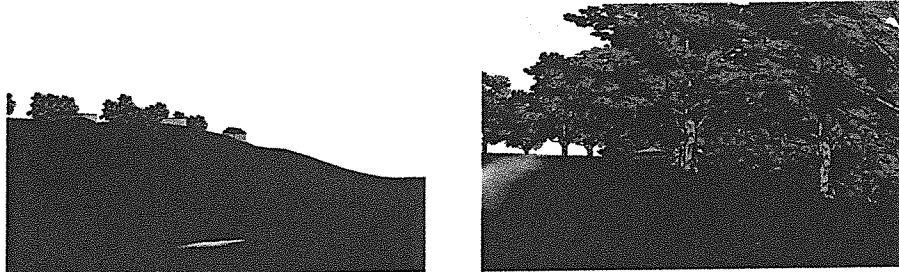
- The 2011 Master Plan revised facility sizing based on new demand data collected since 2004
- The storage deficit was then estimated at 333,276 gallons

Table 1 MWSD Storage Goals (2011 Master Plan)

Category	Storage Volume (Gallons)
Equalization (Operational) Storage	118,440
Emergency Storage Goal (2 days of ADD)	636,836
Fire Storage Goal	240,000
Total Storage Goal	995,276
Existing Storage	662,000
Additional Storage Needed to Meet Storage Goal	333,276

Alternative Analysis

- A 1.0-MG tank was established as unnecessary and non-feasible due to an estimated construction cost of \$4.5M (+/- 50%)
- Staff re-evaluated the AVT No. 2 Project to provide for a phased approach
- Alternatives were developed to compare size, material, and siting for the tank



Alternative Analysis Results

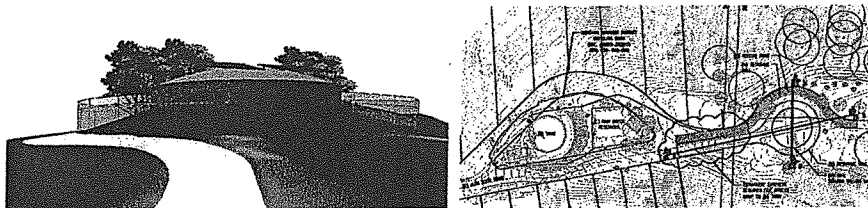
Selected Alternative: Two-Phased Project

- Two-Phased Project
 - Phase 1 – construct new 0.5-MG AVT No. 2 now
 - Phase 2 – construct new 0.5-MG AVT No. 3 in next 20 years
- Benefits for the District:
 - Construction cost reduced by over \$1.5 million
 - Sufficient storage to satisfy near-term needs

Selected Alternative

Phase 1 – 0.5-MG Pre-Stressed Concrete Tank

- **Size:** 0.5-MG capacity meets the storage needs and provides the District with a seismically reliable tank at a high elevation
- **Material:** Pre-stressed concrete provides seismic reliability and meets CCC requirements
- **Site:** Center of the Alta Vista ridge was confirmed as the best tank site and, as a partially buried tank, meets CCC line-of-sight requirements
- **Emergency Storage:** Capacity to provide 75% of the District's emergency storage from the second highest tank elevation in the system
- **Cost:** Construction was estimated at \$2.5M to \$3.5M



California Safe Drinking Water State Revolving Fund
Project Number: 4110010-22C

- **Funding Agreement No. SRF12CX109:**
 - Executed in November 2012 with State Water Board (formerly CDPH)

- **Purpose: to assist in financing construction of PWP Projects**
 - Alta Vista Well and Pipeline – Matching Funds
 - Schoolhouse Storage Tank No. 1 – Matching Funds
 - Alta Vista Storage Tank No. 2 – Funded by SRF Loan

- **Total SRF Funding Available:** \$2,920,000

AVT No. 2 Public Bidding

- Project released for bidding in spring 2014
 - 4 bids received; from \$3.7M to \$4.1M
 - All bids were rejected due to high cost

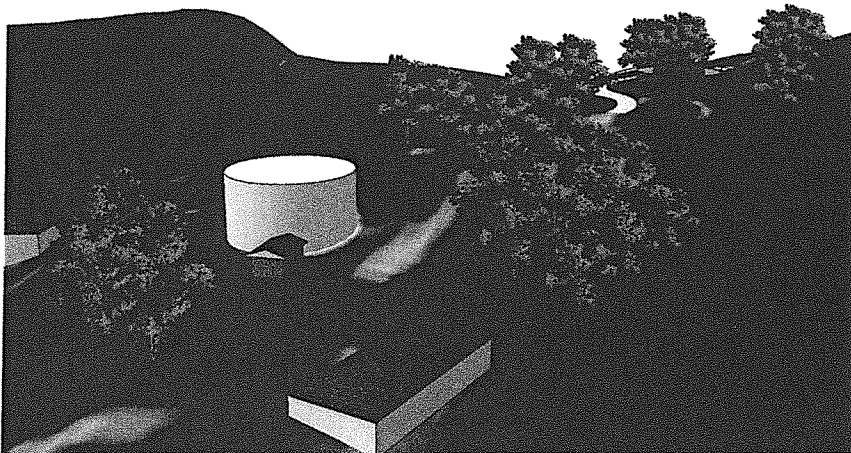
- Value engineering was performed and design was modified:
 - Tank base elevation raised by 6 feet to reduce earthwork
 - Storm drainage system optimized
 - Solar panels removed (can be installed at a later date)
 - Anticipated cost savings: \$0.5M-\$1.0M

AVT No. 2 Public Re-Bidding

- **Advertisement for Re-Bids:** August 15, 2014
- **Pre-Bid Conference & Site Visit:** September 2, 2014
 - Attendees: 7
- **Re-Bid Day:** September 23, 2014
 - Bids Received: 5
- **Re-Bid Results:**
 - Lowest Responsive and Responsible Bidder:
 - **Western Water Constructors, Inc.**
 - Lowest Responsive and Responsible Bid:
 - **\$2,935,000**

Recommendation

Award contract to Western Water Constructors, Inc.



MONTARA WATER AND SANITARY DISTRICT



**Unaudited Financial Statements for
September
2014**



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: November 6, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**SUBJECT: Unaudited Financial Statements – Executive
Summary**

Budget vs. Actual – Sewer July through September, 2014 Variances over \$2,000:

- 4610 Property Tax Receipts, \$55,647 below Budget – First Property Tax roll remittance is typically received in December. Budgeted revenue of \$225,000 is split evenly between twelve months.
- 4710 Sewer Service Charges, \$561,315 below Budget – First Sewer Service Charge remittance is typically received in December. Budgeted revenue of \$2,183,853 is split evenly between twelve months.
- **Overall Total Operating Income for the period ending September 30, 2014 was \$612,477 below budget.**
- 5420 Meeting Attendance, Legal, \$2,001 below Budget – Additional legal expenses anticipated in future months.
- 5430 General Legal, \$4,401 below Budget – Additional legal expenses anticipated in future months.
- 5610 Accounting, \$4,700 below Budget – Additional costs anticipated later in the fiscal year.
- 5640 Data Services, \$4,007 above Budget – Bill paid to Engineering Data Services for Fiscal year 2014-2015 sewer service charges update to San Mateo County.
- 5800 Labor, \$3,031 below Budget – Reduced cost in the District's Employee Benefits line item.
- 6170 Claims, Property Damage, \$2,499 below Budget – No activity to date.
- 6410 Pumping Fuel & Electricity, \$3,688 below Budget – Timing difference. Two (2) months of activity currently booked at this time. Year-end accrual makes up difference.
- 6660 Maintenance, Collection System, \$5,001 below Budget – No activity to date.
- 6940 SAM Maintenance, Collection System, \$3,885 above Budget – Invoice paid to Sewer Authority Mid-Coastside for \$13,884 for Lift Station.
- 6950 SAM Maintenance, Pumping, \$12,501 below Budget – No activity to date.
- **Overall Total Operating Expenses for the period ending September 30, 2014 were \$22,621 below Budget.**



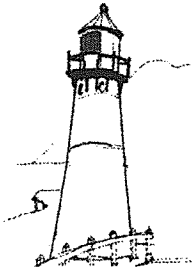
MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: November 6, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 7200 Interest Income, LAIF, \$2,001 below Budget – Interest Income for 3rd quarter is received in October.
- 7700 Interest, Employee Loans, \$4,904 below Budget – Account is budgeted on the cash basis, and includes Principal & Interest payments, therefore leaving the Principal portion as the variance. Principal portion is reflected on the balance sheet by reducing the receivable.
- 8075 Sewer, \$169,513 below Budget – Activity to date includes SAM capital assessments. The Sewer Capital Improvement Program has yet to be initiated.
- 9125 PNC Equipment Lease Interest, \$8,525 below Budget – Account is budgeted on the cash basis, and includes Principal & Interest payments, therefore leaving the Principal portion as the variance. Principal portion is reflected on the balance sheet by reducing the liability.
- 9175 Capital Assessment - SAM, \$9,000 below Budget – No activity to date. Budget of \$36,000 is split evenly between twelve months.
- 9200 I-Bank Loan, \$25,755 below Budget – Account is budgeted on the cash basis, and includes Principal & Interest payments, therefore leaving the Principal portion as the variance. Principal portion is reflected on the balance sheet by reducing the liability.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: November 6, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July through September, 2014 Variances over \$2,000:**
- 4610 Property Tax Receipts, \$55,647 below Budget – First Property Tax roll remittance is typically received in December. Budgeted revenue of \$225,000 is split evenly between twelve months.
- 4740 Testing, Backflow, \$2,447 below Budget – Limited activity to date.
- 4810 Water Sales Domestic, \$8,429 below Budget – Less water sold to date than anticipated.
- **Overall Total Operating Income for the period ending September 30, 2014 was \$63,831 below budget.**
- 5240 CDPH Fees, \$3,750 below Budget – No activity to date.
- 5430 General Legal, \$11,127 below Budget – Additional costs anticipated later in the fiscal year.
- 5530 Memberships, \$4,076 below Budget – Invoices for Membership Dues typically are received later in the fiscal year.
- 5610 Accounting, \$4,700 below Budget – Additional costs anticipated later in the fiscal year.
- 5630 Consulting, \$4,358 below Budget – Additional costs anticipated later in the fiscal year.
- 5800 Labor, \$23,798 below Budget – Staff time has steadily reduced through the current fiscal year. In addition to reduced staff time the District has had a water operators position become open. Workers compensation insurance costs are billed quarterly and have yet to be invoiced. Lastly the District has experienced reduced cost in the District's Employee Benefits line item.
- 6170 Claims, Property Damage, \$2,499 below Budget – No activity to date.
- 6185 SCADA Maintenance. \$4,341 below Budget – Lower costs than anticipated to date.
- 6200 Engineering, \$10,379 below Budget – Expenses which cannot be capitalized are lower than anticipated. The majority of engineering costs are to be capitalized.
- 6320 Equipment & Tools, Expensed, \$2,892 below Budget – less purchases than anticipated.
- 6380 Meter Reading, \$2,499 below Budget – No activity to date.
- 6400 Pumping, \$15,916 below Budget – Lower costs to date than anticipated.
- 6520 Maintenance, Wells, \$2,541 above Budget – Maintenance performed on Well #3 in September.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: November 6, 2014

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6530 Water Purchases, \$12,501 below Budget – Budget of \$50,000 is split evenly between twelve months. Expense is paid on a quarterly basis based on consumption.
- 6600 Collection/Transmission, \$12,039 below Budget – Lower costs to date than anticipated.
- 6700 Treatment, \$6,815 below Budget – Lower costs to date than anticipated.
- **Overall Total Operating Expenses for the period ending September 30, 2014 were \$70,660 below Budget.**
- 7100 Connection Fees, \$41,948 above Budget – More activity than anticipated.
- 7600 Bond Revenues, G.O. \$284,977 below Budget – Budget split evenly between twelve months creating a large variance until funds are received. Funds are typically received in December.
- 8100 Water CIP, \$704,285 below Budget – Budget is split evenly for twelve months. Large expenses anticipated with the passage of the Alta Vista Tank Project.
- 9100 Interest Expense G.O. Bonds, \$406,473 below Budget - Budget includes Principal & Interest payments, therefore leaving the Principal portion as the variance.
- 9125 PNC Equipment Lease Interest, \$8,525 below Budget - Account is budgeted on the cash basis, and includes Principal & Interest payments, therefore leaving the Principal portion as the variance. Principal portion is reflected on the balance sheet by reducing the liability.
- 9150 SRF Loan, \$25,524 below Budget – No activity to date.

RECOMMENDATION:

This is for Board information only

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 10/21/14
 Accrual Basis

Montara Water & Sanitary District Funds Balance Sheet As of September 30, 2014

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	931,238.34	0.00	931,238.34
LAIIF Investment Fund			
Capital Reserve	4,280,646.51	0.00	4,280,646.51
Connection Fees Reserve	228,488.00	0.00	228,488.00
Operating Reserve	255,195.00	0.00	255,195.00
Total LAIF Investment Fund	4,764,329.51	0.00	4,764,329.51
Total Sewer - Bank Accounts	5,695,567.85	0.00	5,695,567.85
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	357,506.82	357,506.82
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	224,763.00	224,763.00
Restricted Cash			
Acq & Improv Fund	0.00	41,090.64	41,090.64
Connection Fees Reserve	0.00	122,488.00	122,488.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	715,566.11	715,566.11
Total Restricted Cash	0.00	879,267.69	879,267.69
Total Water - Bank Accounts	0.00	1,859,786.51	1,859,786.51
Total Checking/Savings	5,695,567.85	1,859,786.51	7,555,354.36
Accounts Receivable			
Sewer - Accounts Receivable			
Accounts Receivable	8.00	0.00	8.00
Total Sewer - Accounts Receivable	8.00	0.00	8.00
Water - Accounts Receivable			
Accounts Rec. - Backflow	0.00	6,577.51	6,577.51
Accounts Rec. - Water Residents	0.00	96,314.03	96,314.03
Unbilled Water Receivables	0.00	208,205.63	208,205.63
Total Water - Accounts Receivable	0.00	311,097.17	311,097.17
Total Accounts Receivable	8.00	311,097.17	311,105.17
Other Current Assets			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	0.00	42,656.32	42,656.32
Total Current Assets	5,695,575.85	2,213,540.00	7,909,115.85
Fixed Assets			
Sewer - Fixed Assets			
General Plant	1,092,847.84	0.00	1,092,847.84
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

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10/21/14

Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
As of September 30, 2014

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	<u>-6,417,969.00</u>	<u>0.00</u>	<u>-6,417,969.00</u>
Total Sewer - Fixed Assets	4,510,640.58	0.00	4,510,640.58
Water - Fixed Assets			
General Plant	0.00	21,984,938.43	21,984,938.43
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	<u>0.00</u>	<u>-7,179,767.00</u>	<u>-7,179,767.00</u>
Total Water - Fixed Assets	0.00	16,946,828.21	16,946,828.21
Total Fixed Assets	4,510,640.58	16,946,828.21	21,457,468.79
Other Assets			
Sewer - Other Assets			
Due from Water Fund	1,173,739.18	0.00	1,173,739.18
Employee Loan	108,771.17	0.00	108,771.17
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	<u>1,705,955.08</u>	<u>0.00</u>	<u>1,705,955.08</u>
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	3,970,057.43	0.00	3,970,057.43
Water - Other Assets			
Bond Acquisition Cost OID	0.00	67,408.40	67,408.40
Bond Issue Cost	<u>0.00</u>	<u>71,973.35</u>	<u>71,973.35</u>
Total Water - Other Assets	0.00	139,381.75	139,381.75
Total Other Assets	3,970,057.43	139,381.75	4,109,439.18
TOTAL ASSETS	<u>14,176,273.86</u>	<u>19,299,749.96</u>	<u>33,476,023.82</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Sewer - Current Liabilities			
Deposits Payable	4,583.00	0.00	4,583.00
PNC Equip. Loan - S/T	<u>26,134.46</u>	<u>0.00</u>	<u>26,134.46</u>
Total Sewer - Current Liabilities	30,717.46	0.00	30,717.46
Water - Current Liabilities			
Accrued Interest	0.00	81,799.58	81,799.58
Deposits Payable	0.00	13,915.54	13,915.54
GO Bonds - S/T	0.00	408,661.77	408,661.77
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	<u>0.00</u>	<u>26,134.46</u>	<u>26,134.46</u>
Total Water - Current Liabilities	0.00	534,813.85	534,813.85
Payroll Liabilities			
Employee Benefits Payable	<u>1,448.02</u>	<u>1,853.34</u>	<u>3,301.36</u>
Total Payroll Liabilities	1,448.02	1,853.34	3,301.36
Total Other Current Liabilities	32,165.48	536,667.19	568,832.67
Total Current Liabilities	32,165.48	536,667.19	568,832.67

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 10/21/14
 Accrual Basis

Montara Water & Sanitary District Funds Balance Sheet As of September 30, 2014

Long Term Liabilities			
Sewer - Long Term Liabilities			
Accrued Vacations	16,282.33	0.00	16,282.33
I-Bank Loan	863,787.76	0.00	863,787.76
PNC Equip. Loan - L/T	722,142.19	0.00	722,142.19
Total Sewer - Long Term Liabilities	1,602,212.28	0.00	1,602,212.28
Water - Long Term Liabilities			
Accrued Vacations	0.00	19,088.15	19,088.15
Deferred on Refunding	0.00	-261,800.00	-261,800.00
Due to Sewer Fund	0.00	1,173,739.18	1,173,739.18
GO Bonds - L/T	0.00	13,169,294.76	13,169,294.76
PNC Equip. Loan - L/T	0.00	722,142.21	722,142.21
SRF Loan Payable	0.00	609,552.51	609,552.51
Total Water - Long Term Liabilities	0.00	15,432,016.81	15,432,016.81
Total Long Term Liabilities	1,602,212.28	15,432,016.81	17,034,229.09
Total Liabilities	1,634,377.76	15,968,684.00	17,603,061.76
Equity			
Sewer - Equity Accounts			
Capital Assets Net	2,861,800.00	0.00	2,861,800.00
Fund Balance - Unrestricted	9,192,745.07	0.00	9,192,745.07
Retained Earnings	407,931.09	0.00	407,931.09
Total Sewer - Equity Accounts	12,462,476.16	0.00	12,462,476.16
Water - Equity Accounts			
Capital Assets Net	0.00	2,197,403.00	2,197,403.00
Restricted Debt Service	0.00	1,471,248.00	1,471,248.00
Unrestricted	0.00	-977,595.99	-977,595.99
Retained Earnings	0.00	-407,931.09	-407,931.09
Total Water - Equity Accounts	0.00	2,283,123.92	2,283,123.92
Equity Adjustment Account	419,854.10	991,803.33	1,411,657.43
Net Income	-340,434.16	56,138.71	-284,295.45
Total Equity	12,541,896.10	3,331,065.96	15,872,962.06
TOTAL LIABILITIES & EQUITY	<u>14,176,273.86</u>	<u>19,299,749.96</u>	<u>33,476,023.82</u>

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2014 through June 2015

	TOTAL												Budget	\$ Over Budget	% of Budget	
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15				Jul '14 - Jun 15
Income/Expense	2,667.67	2,667.67	2,667.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,003.01	31,500.00	-23,496.99	25.41%
4220 - Cell Tower Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463.00	3,600.00	-3,137.00	12.86%
4400 - Fees	463.00	463.00	463.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	926.00	1,000.00	-74.00	92.6%
4410 - Administrative Fee (New Constr)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.00	3,400.00	-2,963.00	12.85%
4420 - Administrative Fee (Remodel)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,177.00	2,000.00	-823.00	58.85%
4430 - Inspection Fee (New Constr)	437.00	437.00	437.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,269.00	1,800.00	469.00	126.06%
4440 - Inspection Fee (Remodel)	963.00	1,186.00	110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,272.00	11,800.00	-6,528.00	44.68%
4460 - Remodel Fees	1,863.00	1,196.00	2,213.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.08	225,000.00	-224,396.92	0.27%
Total 4400 - Fees	339.36	0.00	263.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-15,351.44	2,183,653.00	-2,199,204.44	-0.7%
4610 - Property Tax Receipts	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	-2,000.00	2,000.00	0.0%
4710 - Sewer Service Charges	0.00	0.00	-15,351.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,500.00	-9,342.87	35.57%
4720 - Sewer Service Refunds, Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,157.13	0.00	5,157.13	0.0%
4760 - Waste Collection Revenues	2,569.34	1,836.92	750.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,663.78	2,484,653.00	-2,460,969.22	0.15%
Total Income	7,439.37	5,700.59	-9,456.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,445.00	3,100.00	-2,455.10	20.8%
Expense	165.91	169.03	309.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.89	2,500.00	-1,923.11	23.08%
5000 - Administrative	0.00	250.00	326.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00	2,500.00	-1,975.00	21.0%
5190 - Bank Fees	0.00	187.50	337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5200 - Board of Directors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.69	5,000.00	-3,898.31	22.04%
5210 - Board Meetings	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	2,000.00	-2,000.00	0.0%
5220 - Director Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	485.00	6,000.00	-5,505.00	8.25%
5230 - Election Expenses	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	900.00	-900.00	0.0%
Total 5200 - Board of Directors	0.00	437.50	664.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,666.82	1,500.00	166.82	111.12%
5250 - Conference Attendance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,666.82	2,400.00	-733.18	69.45%
5270 - Information Systems	0.00	485.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	-1,600.00	0.0%
5300 - Insurance	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	11,000.00	-10,250.00	6.92%
5310 - Fidelity Bond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	20,000.00	-19,400.00	3.0%
5320 - Property & Liability Insurance	1,666.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00	0.0%
Total 5300 - Insurance	1,666.82	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	0.0%
5350 - LAFCO Assessment	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	0.0%
5400 - Legal	0.00	312.50	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5420 - Meeting Attendance, Legal	0.00	412.50	187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5430 - General Legal	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	0.0%
5440 - Litigation	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	0.0%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2014 through June 2016

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	TOTAL Budget	\$ Over Budget	% of Budget
Total 5400 - Legal	0.00	725.00	625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,350.00	31,000.00	-29,650.00	4.36%
5510 - Maintenance, Office	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	3,000.00	-2,700.00	10.0%
5520 - Meetings, Local	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	150.00	100.0%
5540 - Office Supplies	0.00	429.56	2,226.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,656.22	9,000.00	-6,343.78	29.51%
5550 - Postage	50.00	144.17	66.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.17	4,000.00	-3,739.83	6.5%
5560 - Printing & Publishing	0.00	273.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.93	4,000.00	-3,726.07	6.85%
5600 - Professional Services																
5610 - Accounting	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00	30,000.00	-27,200.00	9.33%
5620 - Audit	0.00	0.00	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,450.00	13,000.00	-8,550.00	34.23%
5630 - Consulting	0.00	0.00	3,517.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,517.50	11,500.00	-7,982.50	30.59%
5640 - Data Services	0.00	5,380.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,380.62	5,500.00	-119.38	97.63%
5650 - Labor & HR Support	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	2,250.00	-2,250.00	0.0%
5660 - Payroll Services	75.41	54.72	52.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.01	900.00	-716.99	20.33%
5690 - Other Professional Services	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	0.0%
Total 5600 - Professional Services	75.41	8,235.34	8,020.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,331.13	63,150.00	-46,818.87	25.86%
5710 - San Mateo Co. Tax Roll Charges	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	3,000.00	-3,000.00	0.0%
5720 - Telephone & Internet	49.95	664.00	653.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367.02	9,000.00	-7,632.98	15.19%
5730 - Mileage Reimbursement	0.00	14.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.63	1,500.00	-1,485.37	0.98%
5740 - Reference Materials	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	200.00	-200.00	0.0%
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	1,322.86	1,059.91	1,067.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450.58	13,065.00	-9,614.42	26.41%
5820 - Employee Benefits	4,954.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,954.06	41,298.00	-36,343.94	12.0%
5830 - Disability Insurance	0.00	89.53	86.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176.27	1,139.00	-962.73	15.48%
5840 - Payroll Taxes	1,411.01	1,158.34	928.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,497.41	13,052.00	-9,554.59	26.8%
5900 - Wages																
5910 - Management	9,125.44	6,625.44	6,625.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,376.32	79,129.00	-56,752.68	28.28%
5920 - Staff	8,681.22	7,980.00	8,360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,021.22	97,778.00	-72,756.78	25.59%
5930 - Staff Certification	150.00	150.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	1,690.00	-1,440.00	23.81%
5940 - Staff Overtime	764.86	153.36	119.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,037.50	2,382.00	-1,344.50	43.56%
5950 - Staff Standby	176.92	233.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410.02	0.00	410.02	0.0%
Total 5900 - Wages	18,896.44	15,141.90	15,254.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,295.06	181,179.00	-131,883.94	27.21%
5960 - Worker's Comp Insurance	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	7,856.00	-7,856.00	0.0%
Total 5800 - Labor	26,566.37	17,449.68	17,337.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,373.38	257,569.00	-196,215.62	23.83%
Total 5000 - Administrative	28,594.46	29,337.84	30,052.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,985.09	405,539.00	-317,553.91	21.7%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2014 through June 2016

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
6000 - Operations																
6170 - Claims, Property Damage	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	10,000.00	-10,000.00	0.0%
6195 - Education & Training	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	1,000.00	-1,000.00	0.0%
6200 - Engineering																
6210 - Meeting Attendance, Engineering	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	5,000.00	-5,000.00	0.0%
6220 - General Engineering	0.00	0.00	6,212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,212.50	6,212.50	25,000.00	-18,787.50	24.85%
Total 6200 - Engineering	0.00	0.00	6,212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,212.50	6,212.50	30,000.00	-23,787.50	20.71%
6300 - Equipment & Tools, Expensed																
6330 - Facilities	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	1,000.00	-1,000.00	0.0%
6335 - Alarm Services	0.00	359.40	419.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.94	778.94	5,000.00	-4,221.06	15.58%
6337 - Landscaping	0.00	190.00	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360.00	360.00	2,400.00	-2,020.00	15.83%
Total 6330 - Facilities	0.00	549.40	609.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,138.94	1,138.94	7,400.00	-6,241.06	15.66%
6400 - Pumping																
6410 - Pumping Fuel & Electricity	0.00	2,556.39	2,504.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,062.90	5,062.90	35,000.00	-29,937.10	14.47%
Total 6400 - Pumping	0.00	2,556.39	2,504.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,062.90	5,062.90	35,000.00	-29,937.10	14.47%
6600 - Collection/Transmission																
6660 - Maintenance, Collection System	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	20,000.00	-20,000.00	0.0%
Total 6600 - Collection/Transmission	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	20,000.00	-20,000.00	0.0%
6800 - Vehicles																
6810 - Fuel	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	800.00	-800.00	0.0%
6820 - Truck Equipment, Expensed	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	160.00	-160.00	0.0%
6830 - Truck Repairs	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	400.00	-400.00	0.0%
Total 6800 - Vehicles	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	1,360.00	-1,360.00	0.0%
6900 - Sewer Authority Midcoastside																
6910 - SAM Collections	25,488.00	25,488.00	25,488.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,464.00	76,464.00	305,853.00	-229,369.00	25.0%
6920 - SAM Operations	52,002.00	52,002.00	52,002.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,006.00	156,006.00	624,021.00	-468,015.00	25.0%
6930 - SAM Prior Year Adjustment	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	0.0%
6940 - SAM Maintenance, Collection Sys	0.00	13,883.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,883.81	13,883.81	40,000.00	-26,116.19	34.71%
6950 - SAM Maintenance, Pumping	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	50,000.00	-50,000.00	0.0%
Total 6900 - Sewer Authority Midcoastside	77,490.00	91,373.81	77,490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,353.81	246,353.81	1,019,874.00	-773,520.19	24.16%
Total 6000 - Operations	77,490.00	94,481.60	66,816.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,788.15	258,788.15	1,125,634.00	-866,845.85	22.99%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2014 through June 2016

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
Total Expense	106,084.46	123,819.44	116,869.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	346,773.24	1,531,173.00	-1,184,399.76	22.85%
Ordinary Income	-98,845.09	-118,118.85	-128,325.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-343,089.46	933,480.00	-1,276,569.46	-36.75%
Income/Expense																
Other Income																
7000 - Capital Account Revenues																
7100 - Connection Fees																
7110 - Connection Fees (New Constr)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,622.00	178,488.00	-133,866.00	25.0%
7120 - Connection Fees (Remodel)	8,271.00	0.00	3,809.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,080.00	50,000.00	-37,920.00	24.16%
Total 7100 - Connection Fees	52,893.00	0.00	3,809.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,702.00	228,488.00	-171,786.00	24.82%
7200 - Interest Income - LAIF	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	8,000.00	-8,000.00	0.0%
7700 - Interest, Employee Loans	368.50	365.21	357.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089.63	23,974.00	-22,884.37	4.55%
Total 7000 - Capital Account Revenues	53,261.50	365.21	4,166.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,791.63	280,462.00	-202,670.37	22.19%
Total Other Income	53,261.50	365.21	4,166.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,791.63	280,462.00	-202,670.37	22.19%
Other Expense																
8000 - Capital Improvement Program																
8075 - Sewer	5,280.00	5,280.00	25,409.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,969.50	821,923.00	-785,953.50	4.38%
Total 8000 - Capital Improvement Program	5,280.00	5,280.00	25,409.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,969.50	821,923.00	-785,953.50	4.38%
9000 - Capital Account Expenses																
9125 - PNC Equipment Lease Interest	1,860.12	1,863.70	1,846.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,560.48	56,340.00	-50,779.52	9.87%
9175 - Capital Assessment - SAM	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	36,000.00	-36,000.00	0.0%
9200 - I-Bank Loan	13,606.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,606.35	52,575.00	-38,968.65	25.88%
Total 9000 - Capital Account Expenses	15,466.47	1,863.70	1,846.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,166.83	144,915.00	-125,748.17	13.23%
Total Other Expense	20,746.47	7,133.70	27,256.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,136.53	966,838.00	-911,701.67	5.7%
Other Income	32,515.03	-6,770.49	-23,089.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,655.30	-706,376.00	709,031.30	-0.38%
Total	-56,130.06	-124,889.34	-149,414.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-340,434.16	227,104.00	-567,538.16	-149.9%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2014 through June 2015

Category	July 2014 through June 2015												TOTAL	Budget	\$ Over Budget	% of Budget
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15				
4220 - Cell Tower Lease	2,667.67	2,667.67	2,667.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,003.01	31,500.00	-23,496.99	25.41%
4400 - Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,363.00	4,500.00	-3,137.00	30.29%
4410 - Administrative Fee (New Constr)	0.00	0.00	1,363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	522.00	1,000.00	-478.00	52.2%
4420 - Administrative Fee (Remodel)	0.00	0.00	522.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,337.00	4,250.00	-2,913.00	31.46%
4430 - Inspection Fee (New Constr)	0.00	0.00	1,337.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	492.00	850.00	-358.00	57.89%
4440 - Inspection Fee (Remodel)	0.00	0.00	492.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,714.00	10,500.00	-6,886.00	35.04%
Total 4400 - Fees	0.00	0.00	3,714.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	603.10	225,000.00	-224,396.90	0.27%
4610 - Property Tax Receipts	339.38	0.00	263.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	802.00	13,000.00	-12,198.00	6.17%
4740 - Testing, Backflow	802.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463,190.25	1,646,473.00	-1,393,282.75	24.54%
4810 - Water Sales, Domestic	245,713.61	54,614.47	152,862.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6,000.00	6,000.00	0.0%
4850 - Water Sales Refunds, Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466,312.36	2,120,573.00	-1,654,260.64	21.99%
Total Income	249,522.66	57,282.14	159,507.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,250.96	9,000.00	-7,749.02	13.9%
5000 - Administrative	387.19	430.34	433.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.89	2,500.00	-1,923.11	23.08%
5190 - Bank Fees	0.00	250.00	326.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	525.00	2,500.00	-1,975.00	21.0%
5200 - Board of Directors	0.00	187.50	337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5210 - Board Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.89	5,000.00	-3,898.11	22.04%
5220 - Director Fees	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	0.0%
5230 - Election Expenses	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	0.0%
Total 5200 - Board of Directors	0.00	437.50	664.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,101.89	5,000.00	-3,898.11	22.04%
5240 - CDPH Fees	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	15,000.00	-15,000.00	0.0%
5250 - Conference Attendance	0.00	620.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	620.39	5,000.00	-4,379.61	12.41%
5270 - Information Systems	0.00	495.00	840.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.00	6,000.00	-4,665.00	22.25%
5300 - Insurance	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	900.00	-900.00	0.0%
5310 - Fidelity Bond	1,666.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,666.83	1,700.00	-33.17	98.05%
5320 - Property & Liability Insurance	1,666.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,666.83	2,500.00	-833.17	64.11%
Total 5300 - Insurance	1,666.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,666.83	2,500.00	-833.17	64.11%
5350 - LAFCO Assessment	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	2,200.00	-2,200.00	0.0%
5400 - Legal	0.00	312.50	437.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	10,000.00	-9,250.00	7.5%
5420 - Meeting Attendance, Legal	0.00	4,280.00	2,112.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.50	70,000.00	-63,627.50	9.1%
5430 - General Legal	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	0.0%
5440 - Litigation	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	0.0%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2014 through June 2015

	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
Total 5400 - Legal	0.00	4,572.50	2,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,122.50	80,000.00	-72,877.50	8.9%
5510 - Maintenance, Office	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	3,000.00	-2,700.00	10.0%
5520 - Meetings, Local	0.00	0.00	159.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.30	0.00	159.30	100.0%
5530 - Memberships	0.00	423.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	423.94	18,000.00	-17,576.06	2.38%
5540 - Office Supplies	0.00	429.56	2,272.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,702.29	9,000.00	-6,297.71	30.03%
5550 - Postage	50.00	144.15	750.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	944.55	8,000.00	-7,055.45	11.81%
5560 - Printing & Publishing	0.00	273.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	273.92	4,000.00	-3,726.08	6.85%
5600 - Professional Services																
5610 - Accounting	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,800.00	30,000.00	-27,200.00	9.33%
5620 - Audit	0.00	0.00	4,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,450.00	13,000.00	-8,550.00	34.23%
5630 - Consulting	0.00	0.00	3,517.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,517.50	31,500.00	-27,982.50	11.17%
5640 - Data Services	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	
5650 - Labor & HR Support	375.00	375.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125.00	2,250.00	-1,125.00	50.0%
5660 - Payroll Services	75.42	54.70	316.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	447.02	900.00	-452.98	49.67%
5690 - Other Professional Services	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	
Total 5600 - Professional Services	450.42	3,229.70	8,659.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,339.52	77,650.00	-65,310.48	15.89%
5700 - Telephone & Internet	210.40	877.87	867.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,956.23	8,000.00	-6,043.77	24.45%
5730 - Mileage Reimbursement	0.00	92.43	61.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.86	2,000.00	-1,846.14	7.69%
5740 - Reference Materials	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	800.00	-800.00	0.0%
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	2,530.05	2,421.08	2,284.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,245.31	29,971.00	-22,725.69	24.17%
5820 - Employee Benefits	6,023.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,023.96	75,902.00	-69,878.04	7.94%
5830 - Disability Insurance	0.00	180.90	175.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	356.78	2,510.00	-2,153.22	14.21%
5840 - Payroll Taxes	3,420.45	2,717.81	2,268.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,406.62	31,600.00	-23,193.38	26.6%
5900 - Wages																
5910 - Management	9,125.46	6,625.46	6,625.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,376.38	79,129.00	-56,752.62	28.28%
5920 - Staff	27,127.84	23,437.76	20,985.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,550.63	328,917.00	-257,366.37	21.75%
5930 - Staff Certification	550.00	550.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,550.00	10,710.00	-9,160.00	14.47%
5940 - Staff Overtime	7,114.24	3,664.91	3,664.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,444.03	43,468.00	-29,023.97	33.23%
5950 - Staff Standby	1,247.60	1,248.45	1,048.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,545.37	8,120.00	-4,574.63	43.66%
Total 5900 - Wages	45,165.14	35,526.58	32,774.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,466.41	470,344.00	-356,877.59	24.12%
5960 - Worker's Comp Insurance	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	25,853.00	-26,853.00	0.0%
Total 5800 - Labor	57,139.60	40,846.37	37,513.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,499.08	637,180.00	-501,680.92	21.27%
Total 5000 - Administrative	59,904.44	53,173.67	54,775.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,850.28	892,430.00	-724,579.72	18.81%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2014 through June 2015

	TOTAL												Budget	\$ Over Budget	% of Budget		
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15				Jul '14 - Jun 15	
6000 - Operations																	
6160 - Backflow Prevention	0.00	650.00	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100.00	2,100.00	-1,000.00	52.38%	
6170 - Claims, Property Damage	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	10,000.00	-10,000.00	0.0%	
6180 - Communications																	
6185 - SCADA Maintenance	0.00	32.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.80	17,500.00	-17,467.20	0.19%	
6187 - Telephone & Internet, Comm.	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	0.0%	
Total 6180 - Communications	0.00	32.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.80	17,500.00	-17,467.20	0.19%	
6195 - Education & Training																	
6200 - Engineering																	
6210 - Meeting Attendance, Engineering	0.00	0.00	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210.00	6,000.00	-5,790.00	3.5%	
6220 - General Engineering	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	5,000.00	-5,000.00	0.0%	
6230 - Water Quality Engineering	0.00	0.00	3,733.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,733.75	45,000.00	-41,266.25	8.3%	
Total 6200 - Engineering	0.00	4,637.50	3,733.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,637.50	25,000.00	-20,362.50	18.55%	
6320 - Equipment & Tools, Expensed																	
6330 - Facilities																	
6335 - Alarm Services	0.00	309.11	48.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	357.25	13,000.00	-12,642.75	2.75%	
6337 - Landscaping	0.00	0.00	60.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.13	450.00	-389.87	13.36%	
Total 6330 - Facilities	0.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	3,600.00	-3,000.00	16.67%	
6370 - Lab Supplies & Equipment																	
6380 - Meter Reading																	
6400 - Pumping																	
6410 - Pumping Fuel & Electricity	0.00	2,448.14	2,884.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,333.03	60,000.00	-54,666.97	8.89%	
6420 - Pumping Maintenance, Generators	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	15,000.00	-15,000.00	0.0%	
6440 - Pumping Equipment, Expensed	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	9,996.00	-9,996.00	0.0%	
Total 6400 - Pumping	0.00	2,448.14	2,884.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,333.03	84,996.00	-79,662.97	6.27%	
6500 - Supply																	
6510 - Maintenance, Raw Water Mains	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	2,000.00	-2,000.00	0.0%	
6520 - Maintenance, Wells	0.00	0.00	3,791.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,791.60	5,000.00	-1,208.40	75.83%	
6530 - Water Purchases	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	50,000.00	-50,000.00	0.0%	
Total 6500 - Supply	0.00	0.00	3,791.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,791.60	57,000.00	-53,208.40	6.85%	
6600 - Collection/Transmission																	
6610 - Hydrants	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	2,000.00	-2,000.00	0.0%	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
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	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget	
6620 - Maintenance, Water Mains	0.00	4,819.21	5,214.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,033.36	50,000.00	-39,966.64	20.07%	
6630 - Maintenance, Water Svc Lines	0.00	0.00	730.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	730.42	30,000.00	-29,269.58	2.44%	
6640 - Maintenance, Tanks	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	6,500.00	-6,500.00	0.0%	
6650 - Maint., Distribution General	0.00	0.00	2,202.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,202.59	6,500.00	-4,297.41	33.89%	
6670 - Meters	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	5,000.00	-5,000.00	0.0%	
Total 6600 - Collection/Transmission	0.00	4,819.21	8,147.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,966.37	100,000.00	-87,033.63	12.97%	
6700 - Treatment																	
6710 - Chemicals & Filtering	0.00	262.37	5,170.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,432.79	21,000.00	-15,567.21	25.87%	
6720 - Maintenance, Treatment Equip.	0.00	6.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.53	7,500.00	-7,493.47	0.09%	
6730 - Treatment Analysis	0.00	520.00	102.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	622.09	23,000.00	-22,377.91	2.71%	
Total 6700 - Treatment	0.00	788.90	5,272.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,061.41	51,500.00	-45,438.59	11.77%	
6770 - Uniforms	0.00	848.89	811.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,661.43	8,500.00	-6,838.57	19.55%	
6800 - Vehicles																	
6810 - Fuel	0.00	636.73	848.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,485.29	9,000.00	-7,514.71	16.5%	
6820 - Truck Equipment, Expensed	184.49	12.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.02	2,000.00	-1,792.98	10.35%	
6830 - Truck Repairs	0.00	325.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325.59	4,500.00	-4,174.41	7.24%	
Total 6800 - Vehicles	184.49	974.85	848.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,017.90	15,500.00	-13,482.10	13.02%	
6890 - Other Operations	0.00	819.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	819.00				
Total 6900 - Operations	184.49	16,629.40	26,556.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,382.17	458,146.00	-412,763.83	9.51%	
Total Expense	60,088.93	69,803.07	81,330.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	211,232.45	1,348,576.00	-1,137,343.55	15.66%	
Primary Income	189,423.73	-12,520.83	78,177.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	255,079.91	771,997.00	-516,917.09	33.04%	
Income/Expense																	
Net Income																	
7000 - Capital Account Revenues																	
7100 - Connection Fees																	
7110 - Connection Fees (New Constr)	52,505.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,505.50	72,800.00	-20,294.50	72.12%	
7120 - Connection Fees (Remodel)	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	2,900.00	-2,900.00	0.0%	
7130 - Conn. Fees, PFP (New Constr)	7,576.00	0.00	12,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,168.00	38,100.00	-17,932.00	52.93%	
7140 - Conn. Fees, PFP (Remodel)	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	9,100.00	-9,100.00	0.0%	
Total 7100 - Connection Fees	60,081.50	0.00	12,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,673.50	122,900.00	-50,226.50	59.13%	
7600 - Bond Revenues, G.O.	2,633.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,633.14	1,150,436.00	-1,147,802.86	0.23%	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
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	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget	
Total 7000 - Capital Account Revenues	62,714.64	0.00	12,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,306.64	1,273,336.00	-1,198,029.36	5.91%	
Total Other Income	62,714.64	0.00	12,592.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,306.64	1,273,336.00	-1,198,029.36	5.91%	
Other Expense																	
8000 - Capital Improvement Program																	
8100 - Water	1,200.00	34,547.50	59,083.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,830.86	3,198,463.00	-3,101,632.14	2.97%	
Total 8000 - Capital Improvement Program	1,200.00	34,547.50	59,083.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,830.86	3,198,463.00	-3,101,632.14	2.97%	
9000 - Capital Account Expenses																	
9075 - PFP Connection Expenses	0.00	5,111.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,111.07				
9100 - Interest Expense - GO Bonds	0.00	168,745.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,745.44	1,150,436.00	-981,690.56	14.67%	
9125 - PNC Equipment Lease Interest	1,860.12	1,863.69	1,846.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,660.47	56,340.00	-50,779.53	9.87%	
9150 - SRF Loan	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	102,090.00	-102,090.00	0.0%	
Total 9000 - Capital Account Expenses	1,860.12	175,710.20	1,846.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	179,416.98	1,308,866.00	-1,128,449.02	13.71%	
Total Other Expense	3,060.12	210,257.70	60,930.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	274,247.84	4,505,329.00	-4,231,081.16	6.09%	
Other Income	59,654.52	-210,257.70	-48,338.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-198,941.20	-3,231,993.00	3,033,051.80	6.16%	
Total	249,078.25	-222,778.63	29,839.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,138.71	-2,459,996.00	2,516,134.71	-2.28%	

Montara Water & Sanitary District

Revenue & Expenditures Budget vs. Actual - Sewer

July through September 2014

	Jul - Sep 14	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease			
4400 · Fees	8,003.01	7,875.00	128.01
4410 · Administrative Fee (New Constr)	463.00	900.00	-437.00
4420 · Administrative Fee (Remodel)	926.00	249.00	677.00
4430 · Inspection Fee (New Constr)	437.00	849.00	-412.00
4440 · Inspection Fee (Remodel)	1,177.00	501.00	676.00
4460 · Remodel Fees	2,269.00	450.00	1,819.00
Total 4400 · Fees	5,272.00	2,949.00	2,323.00
4610 · Property Tax Receipts	603.08	56,250.00	-55,646.92
4710 · Sewer Service Charges	-15,351.44	545,964.00	-561,315.44
4720 · Sewer Service Refunds, Customer	0.00	-501.00	501.00
4760 · Waste Collection Revenues	5,157.13	3,624.00	1,533.13
Total Income	3,683.78	616,161.00	-612,477.22
Expense			
5000 · Administrative			
5190 · Bank Fees	644.90	774.00	-129.10
5200 · Board of Directors			
5210 · Board Meetings	576.89	624.00	-47.11
5220 · Director Fees	525.00	624.00	-99.00
Total 5200 · Board of Directors	1,101.89	1,248.00	-146.11
5250 · Conference Attendance	0.00	501.00	-501.00
5270 · Information Systems	495.00	1,500.00	-1,005.00
5300 · Insurance			
5310 · Fidelity Bond	0.00	225.00	-225.00
5320 · Property & Liability Insurance	1,666.82	375.00	1,291.82
Total 5300 · Insurance	1,666.82	600.00	1,066.82
5400 · Legal			
5350 · LAFCO Assessment	0.00	399.00	-399.00
5420 · Meeting Attendance, Legal	750.00	2,751.00	-2,001.00
5430 · General Legal	600.00	5,001.00	-4,401.00
5440 · Litigation	0.00	0.00	0.00
Total 5400 · Legal	1,350.00	7,752.00	-6,402.00
5510 · Maintenance, Office	300.00	750.00	-450.00
5520 · Meetings, Local	150.00	2,250.00	406.22
5540 · Office Supplies	2,656.22	999.00	-738.83
5550 · Postage	260.17	999.00	-725.07
5560 · Printing & Publishing	273.93	999.00	-725.07
5600 · Professional Services			
5610 · Accounting	2,800.00	7,500.00	-4,700.00
5620 · Audit	4,450.00	3,249.00	1,201.00
5630 · Consulting	3,517.50	2,874.00	643.50
5640 · Data Services	5,380.62	1,374.00	4,006.62
5650 · Labor & HR Support	0.00	564.00	-564.00
5660 · Payroll Services	183.01	225.00	-41.99
Total 5600 · Professional Services	16,331.13	15,786.00	545.13

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July through September 2014

	Jul - Sep 14	Sewer Budget	\$ Over Budget
5710 · San Mateo Co. Tax Roll Charges		750.00	-750.00
5720 · Telephone & Internet	0.00	2,250.00	-882.98
5730 · Mileage Reimbursement	1,367.02	375.00	-360.37
5740 · Reference Materials	14.63	51.00	-51.00
5800 · Labor	0.00		
5810 · CalPERS 457 Deferred Plan	3,450.58	3,267.00	183.58
5820 · Employee Benefits	4,954.06	10,326.00	-5,371.94
5830 · Disability Insurance	176.27	285.00	-108.73
5840 · Payroll Taxes	3,497.41	3,264.00	233.41
5900 · Wages			
5910 · Management	22,376.32	19,782.00	2,594.32
5920 · Staff	25,021.22	24,444.00	577.22
5930 · Staff Certification	450.00	474.00	-24.00
5940 · Staff Overtime	1,037.50	597.00	440.50
5950 · Staff Standby	410.02		
Total 5900 · Wages	49,295.06	45,297.00	3,998.06
5960 · Worker's Comp Insurance	0.00	1,965.00	-1,965.00
Total 5800 · Labor	61,373.38	64,404.00	-3,030.62
Total 5000 · Administrative	87,985.09	101,388.00	-13,402.91
6000 · Operations			
6170 · Claims, Property Damage	0.00	2,499.00	-2,499.00
6195 · Education & Training	0.00	249.00	-249.00
6200 · Engineering			
6210 · Meeting Attendance, Engineering	0.00	1,251.00	-1,251.00
6220 · General Engineering	6,212.50	6,249.00	-36.50
Total 6200 · Engineering	6,212.50	7,500.00	-1,287.50
6320 · Equipment & Tools, Expensed			
6330 · Facilities	0.00	249.00	-249.00
6335 · Alarm Services	778.94	1,251.00	-472.06
6337 · Landscaping	380.00	600.00	-220.00
Total 6330 · Facilities	1,158.94	1,851.00	-692.06
6400 · Pumping			
6410 · Pumping Fuel & Electricity	5,062.90	8,751.00	-3,688.10
Total 6400 · Pumping	5,062.90	8,751.00	-3,688.10
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	5,001.00	-5,001.00
Total 6600 · Collection/Transmission	0.00	5,001.00	-5,001.00
6800 · Vehicles			
6810 · Fuel	0.00	201.00	-201.00
6820 · Truck Equipment, Expensed	0.00	39.00	-39.00
6830 · Truck Repairs	0.00	99.00	-99.00
Total 6800 · Vehicles	0.00	339.00	-339.00

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July through September 2014

	Jul - Sep 14	Sewer Budget	\$ Over Budget
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	76,464.00	76,464.00	0.00
6920 · SAM Operations	156,006.00	156,006.00	0.00
6940 · SAM Maintenance, Collection Sys	13,883.81	9,999.00	3,884.81
6950 · SAM Maintenance, Pumping	0.00	12,501.00	-12,501.00
Total 6900 · Sewer Authority Midcoastside	246,353.81	254,970.00	-8,616.19
Total 6000 · Operations	258,788.15	281,409.00	-22,620.85
Total Expense	346,773.24	382,797.00	-36,023.76
Net Ordinary Income	-343,089.46	233,364.00	-576,453.46
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	44,622.00	44,622.00	0.00
7120 · Connection Fees (Remodel)	12,080.00	12,501.00	-421.00
Total 7100 · Connection Fees	56,702.00	57,123.00	-421.00
7200 · Interest Income - LAIF	0.00	2,001.00	-2,001.00
7700 · Interest, Employee Loans	1,089.63	5,994.00	-4,904.37
Total 7000 · Capital Account Revenues	57,791.63	65,118.00	-7,326.37
Total Other Income	57,791.63	65,118.00	-7,326.37
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	35,969.50	205,482.00	-169,512.50
Total 8000 · Capital Improvement Program	35,969.50	205,482.00	-169,512.50
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	5,560.48	14,085.00	-8,524.52
9175 · Capital Assessment - SAM	0.00	9,000.00	-9,000.00
9200 · I-Bank Loan	13,606.35	39,361.00	-25,754.65
Total 9000 · Capital Account Expenses	19,166.83	62,446.00	-43,279.17
Total Other Expense	55,136.33	267,928.00	-212,791.67
Net Other Income	2,655.30	-202,810.00	205,465.30
Income	-340,434.16	30,554.00	-370,988.16

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July through September 2014

	Water		\$ Over Budget
	Jul - Sep 14	Budget	
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	8,003.01	7,875.00	128.01
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,363.00	1,125.00	238.00
4420 · Administrative Fee (Remodel)	522.00	250.02	271.98
4430 · Inspection Fee (New Constr)	1,337.00	1,062.00	275.00
4440 · Inspection Fee (Remodel)	492.00	213.00	279.00
Total 4400 · Fees	3,714.00	2,650.02	1,063.98
4610 · Property Tax Receipts	603.10	56,250.00	-55,646.90
4740 · Testing, Backflow	802.00	3,249.00	-2,447.00
4810 · Water Sales, Domestic	453,190.25	461,619.00	-8,428.75
4850 · Water Sales Refunds, Customer	0.00	-1,500.00	1,500.00
Total Income	466,312.36	530,143.02	-63,830.66
Expense			
5000 · Administrative			
5190 · Bank Fees	1,250.98	2,250.00	-999.02
5200 · Board of Directors			
5210 · Board Meetings	576.89	624.00	-47.11
5220 · Director Fees	525.00	624.00	-99.00
Total 5200 · Board of Directors	1,101.89	1,248.00	-146.11
5240 · CDPH Fees	0.00	3,750.00	-3,750.00
5250 · Conference Attendance	620.39	1,251.00	-630.61
5270 · Information Systems	1,335.00	1,500.00	-165.00
5300 · Insurance			
5310 · Fidelity Bond	0.00	225.00	-225.00
5320 · Property & Liability Insurance	1,666.83	426.00	1,240.83
Total 5300 · Insurance	1,666.83	651.00	1,015.83
5350 · LAFCO Assessment	0.00	549.00	-549.00
5400 · Legal			
5420 · Meeting Attendance, Legal	750.00	2,499.00	-1,749.00
5430 · General Legal	6,372.50	17,499.00	-11,126.50
5440 · Litigation	0.00	0.00	0.00
Total 5400 · Legal	7,122.50	19,998.00	-12,875.50
5510 · Maintenance, Office	300.00	750.00	-450.00
5520 · Meetings, Local	159.30	0.00	159.30
5530 · Memberships	423.94	4,500.00	-4,076.06
5540 · Office Supplies	2,702.29	2,250.00	452.29
5550 · Postage	944.55	2,001.00	-1,056.45
5560 · Printing & Publishing	273.92	999.00	-725.08
5600 · Professional Services			
5610 · Accounting	2,800.00	7,500.00	-4,700.00
5620 · Audit	4,450.00	3,249.00	1,201.00
5630 · Consulting	3,517.50	7,875.00	-4,357.50
5650 · Labor & HR Support	1,125.00	564.00	561.00
5660 · Payroll Services	447.02	225.00	222.02
Total 5600 · Professional Services	12,339.52	19,413.00	-7,073.48
5720 · Telephone & Internet	1,956.23	2,001.00	-44.77
5730 · Mileage Reimbursement	153.86	501.00	-347.14
5740 · Reference Materials	0.00	201.00	-201.00

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July through September 2014

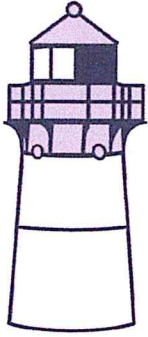
	Jul - Sep 14	Water Budget	\$ Over Budget
5800 - Labor			
5810 - CalPERS 457 Deferred Plan	7,245.31	7,494.00	-248.69
5820 - Employee Benefits	6,023.96	18,975.00	-12,951.04
5830 - Disability Insurance	356.78	627.00	-270.22
5840 - Payroll Taxes	8,406.62	7,899.00	507.62
5900 - Wages			
5910 - Management	22,376.38	19,782.00	2,594.38
5920 - Staff	71,550.63	82,230.00	-10,679.37
5930 - Staff Certification	1,550.00	2,679.00	-1,129.00
5940 - Staff Overtime	14,444.03	10,866.00	3,578.03
5950 - Staff Standby	3,545.37	2,031.00	1,514.37
Total 5900 - Wages	<u>113,466.41</u>	<u>117,588.00</u>	<u>-4,121.59</u>
5960 - Worker's Comp Insurance	0.00	6,714.00	-6,714.00
Total 5800 - Labor	<u>135,499.08</u>	<u>159,297.00</u>	<u>-23,797.92</u>
Total 5000 - Administrative	<u>167,850.28</u>	<u>223,110.00</u>	<u>-55,259.72</u>
6000 - Operations			
6160 - Backflow Prevention	1,100.00	525.00	575.00
6170 - Claims, Property Damage	0.00	2,499.00	-2,499.00
6180 - Communications			
6185 - SCADA Maintenance	32.80	4,374.00	-4,341.20
Total 6180 - Communications	<u>32.80</u>	<u>4,374.00</u>	<u>-4,341.20</u>
6195 - Education & Training	210.00	1,500.00	-1,290.00
6200 - Engineering			
6210 - Meeting Attendance, Engineering	0.00	1,251.00	-1,251.00
6220 - General Engineering	3,733.75	11,250.00	-7,516.25
6230 - Water Quality Engineering	4,637.50	6,249.00	-1,611.50
Total 6200 - Engineering	<u>8,371.25</u>	<u>18,750.00</u>	<u>-10,378.75</u>
6320 - Equipment & Tools, Expensed	357.25	3,249.00	-2,891.75
6330 - Facilities			
6335 - Alarm Services	60.13	114.00	-53.87
6337 - Landscaping	600.00	900.00	-300.00
Total 6330 - Facilities	<u>660.13</u>	<u>1,014.00</u>	<u>-353.87</u>
6370 - Lab Supplies & Equipment	0.00	249.00	-249.00
6380 - Meter Reading	0.00	2,499.00	-2,499.00
6400 - Pumping			
6410 - Pumping Fuel & Electricity	5,333.03	15,000.00	-9,666.97
6420 - Pumping Maintenance, Generators	0.00	3,750.00	-3,750.00
6440 - Pumping Equipment, Expensed	0.00	2,499.00	-2,499.00
Total 6400 - Pumping	<u>5,333.03</u>	<u>21,249.00</u>	<u>-15,915.97</u>
6500 - Supply			
6510 - Maintenance, Raw Water Mains	0.00	501.00	-501.00
6520 - Maintenance, Wells	3,791.60	1,251.00	2,540.60
6530 - Water Purchases	0.00	12,501.00	-12,501.00
Total 6500 - Supply	<u>3,791.60</u>	<u>14,253.00</u>	<u>-10,461.40</u>

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July through September 2014

	Jul - Sep 14	Water Budget	\$ Over Budget
6600 · Collection/Transmission			
6610 · Hydrants	0.00	501.00	-501.00
6620 · Maintenance, Water Mains	10,033.36	12,501.00	-2,467.64
6630 · Maintenance, Water Svc Lines	730.42	7,500.00	-6,769.58
6640 · Maintenance, Tanks	0.00	1,626.00	-1,626.00
6650 · Maint., Distribution General	2,202.59	1,626.00	576.59
6670 · Meters	0.00	1,251.00	-1,251.00
Total 6600 · Collection/Transmission	12,966.37	25,005.00	-12,038.63
6700 · Treatment			
6710 · Chemicals & Filtering	5,432.79	5,250.00	182.79
6720 · Maintenance, Treatment Equip.	6.53	1,875.00	-1,868.47
6730 · Treatment Analysis	622.09	5,751.00	-5,128.91
Total 6700 · Treatment	6,061.41	12,876.00	-6,814.59
6770 · Uniforms	1,661.43	2,124.00	-462.57
6800 · Vehicles			
6810 · Fuel	1,485.29	2,250.00	-764.71
6820 · Truck Equipment, Expensed	207.02	501.00	-293.98
6830 · Truck Repairs	325.59	1,125.00	-799.41
Total 6800 · Vehicles	2,017.90	3,876.00	-1,858.10
6890 · Other Operations	819.00		
Total 6000 · Operations	43,382.17	114,042.00	-70,659.83
Total Expense	211,232.45	337,152.00	-125,919.55
Net Ordinary Income	255,079.91	192,991.02	62,088.89
Other Income/Expense			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	52,505.50	18,201.00	34,304.50
7120 · Connection Fees (Remodel)	0.00	726.00	-726.00
7130 · Conn. Fees, PFP (New Constr)	20,168.00	9,525.00	10,643.00
7140 · Conn. Fees, PFP (Remodel)	0.00	2,274.00	-2,274.00
Total 7100 · Connection Fees	72,673.50	30,726.00	41,947.50
7600 · Bond Revenues, G.O.	2,633.14	287,610.00	-284,976.86
Total 7000 · Capital Account Revenues	75,306.64	318,336.00	-243,029.36
Total Other Income	75,306.64	318,336.00	-243,029.36
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	94,830.86	799,116.00	-704,285.14
Total 8000 · Capital Improvement Program	94,830.86	799,116.00	-704,285.14

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July through September 2014

	Jul - Sep 14	Water Budget	\$ Over Budget
9000 · Capital Account Expenses			
9075 · PFP Connection Expenses	5,111.07		
9100 · Interest Expense - GO Bonds	168,745.44	575,218.00	-406,472.56
9125 · PNC Equipment Lease Interest	5,560.47	14,085.00	-8,524.53
9150 · SRF Loan	0.00	25,524.00	-25,524.00
Total 9000 · Capital Account Expenses	179,416.98	614,827.00	-435,410.02
Total Other Expense	274,247.84	1,413,943.00	-1,139,695.16
Net Other Income	-198,941.20	-1,095,607.00	896,665.80
Net Income	56,138.71	-902,615.98	958,754.69



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier'. The signature is fluid and cursive, written in a dark blue color.

SUBJECT: SAM Flow Report for September 2014

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 September 2014.
- Collection System Monthly Overflow Report – September 2014.

The Average Daily Flow for Montara was 0.277 MGD in September 2014. There was one reportable overflow in September in the Montara System due to roots. SAM indicates there were 0.94 inches of rain in September 2014.

RECOMMENDATION:

Review and file.

Attachments

Attachment A

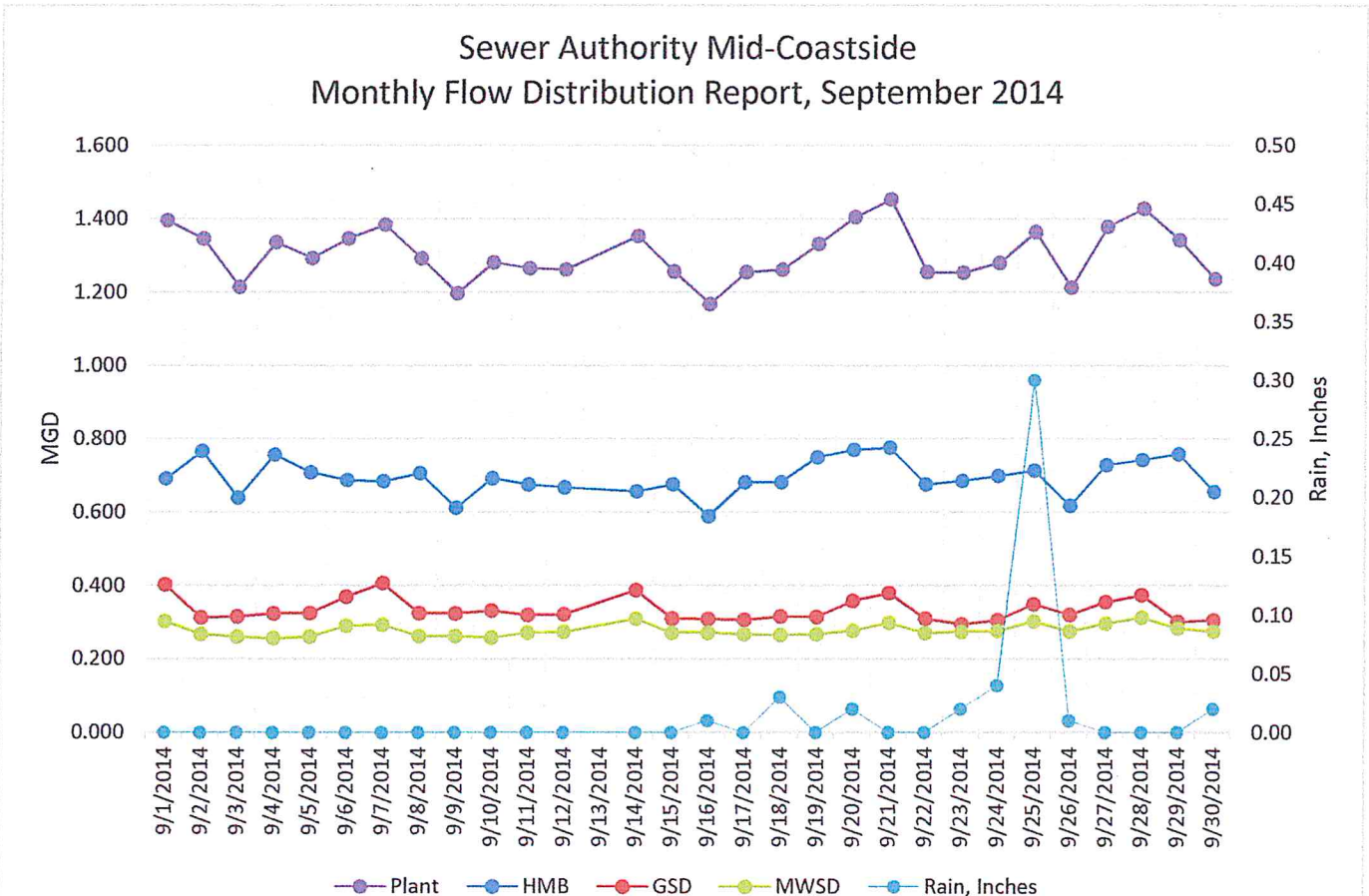
Flow Distribution Report Summary For September 2014

The daily flow report figures for the month of September 2014 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

*Influent flow is calculated using the mid-plant flow meter less process water and trucked in waste

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.694	53.2%
Granada Sanitary District	0.333	25.5%
Montara Water and Sanitary District	<u>0.277</u>	<u>21.2%</u>
Total	1.305	100.0%



Sewer Authority Mid-Coastside

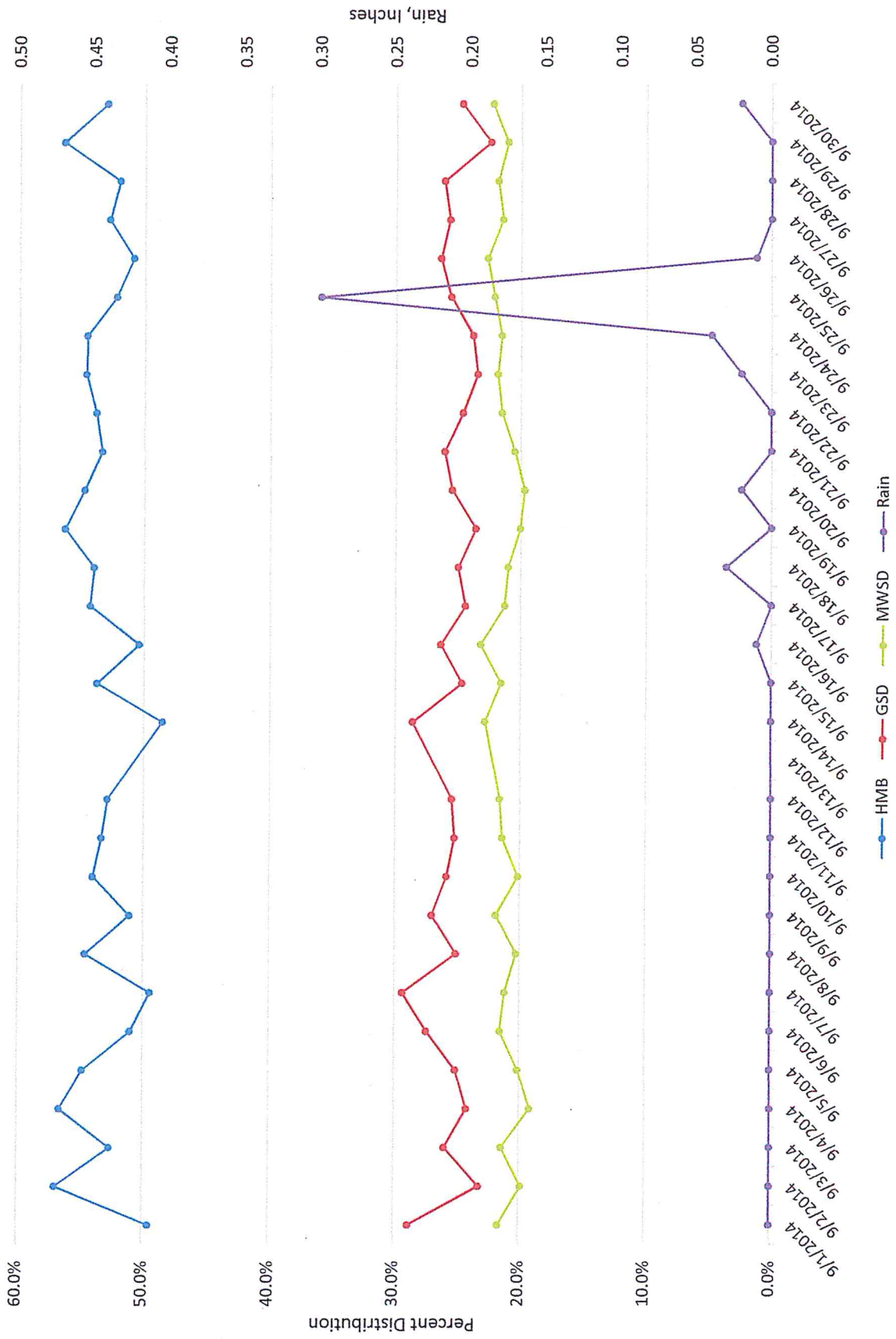
Monthly Flow Distribution Report

<u>Date</u>	<u>HMB</u>	<u>GSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
9/1/2014	0.691	0.402	0.302	1.395	0.00	0.00	0.00
9/2/2014	0.766	0.312	0.267	1.346	0.00	0.00	0.00
9/3/2014	0.639	0.315	0.260	1.215	0.00	0.00	0.00
9/4/2014	0.756	0.323	0.256	1.336	0.00	0.00	0.00
9/5/2014	0.708	0.324	0.260	1.293	0.00	0.00	0.00
9/6/2014	0.687	0.369	0.290	1.346	0.00	0.00	0.00
9/7/2014	0.684	0.406	0.293	1.384	0.00	0.00	0.00
9/8/2014	0.706	0.324	0.262	1.292	0.00	0.00	0.00
9/9/2014	0.612	0.323	0.262	1.197	0.00	0.00	0.00
9/10/2014	0.692	0.331	0.258	1.282	0.00	0.00	0.00
9/11/2014	0.675	0.319	0.271	1.266	0.00	0.00	0.00
9/12/2014	0.668	0.321	0.273	1.262	0.00	0.00	0.00
9/14/2014	0.657	0.387	0.309	1.353	0.00	0.00	0.00
9/15/2014	0.676	0.310	0.271	1.257	0.00	0.00	0.00
9/16/2014	0.589	0.308	0.271	1.168	0.01	0.00	0.00
9/17/2014	0.681	0.306	0.267	1.255	0.00	0.00	0.00
9/18/2014	0.681	0.315	0.265	1.262	0.03	0.04	0.05
9/19/2014	0.750	0.314	0.267	1.332	0.00	0.01	0.00
9/20/2014	0.770	0.358	0.277	1.405	0.02	0.00	0.01
9/21/2014	0.776	0.379	0.298	1.453	0.00	0.00	0.00
9/22/2014	0.676	0.309	0.270	1.255	0.00	0.00	0.00
9/23/2014	0.685	0.294	0.274	1.254	0.02	0.01	0.02
9/24/2014	0.699	0.305	0.276	1.280	0.04	0.06	0.19
9/25/2014	0.713	0.349	0.302	1.365	0.30	0.49	0.66
9/26/2014	0.617	0.320	0.275	1.213	0.01	0.00	0.00
9/27/2014	0.728	0.354	0.296	1.379	0.00	0.00	0.00
9/28/2014	0.743	0.373	0.312	1.428	0.00	0.00	0.00
9/29/2014	0.758	0.301	0.283	1.342	0.00	0.00	0.00
9/30/2014	0.655	0.305	0.275	1.236	0.02	0.00	0.01
Totals	20.139	9.667	8.042	37.848	0.45	0.61	0.94

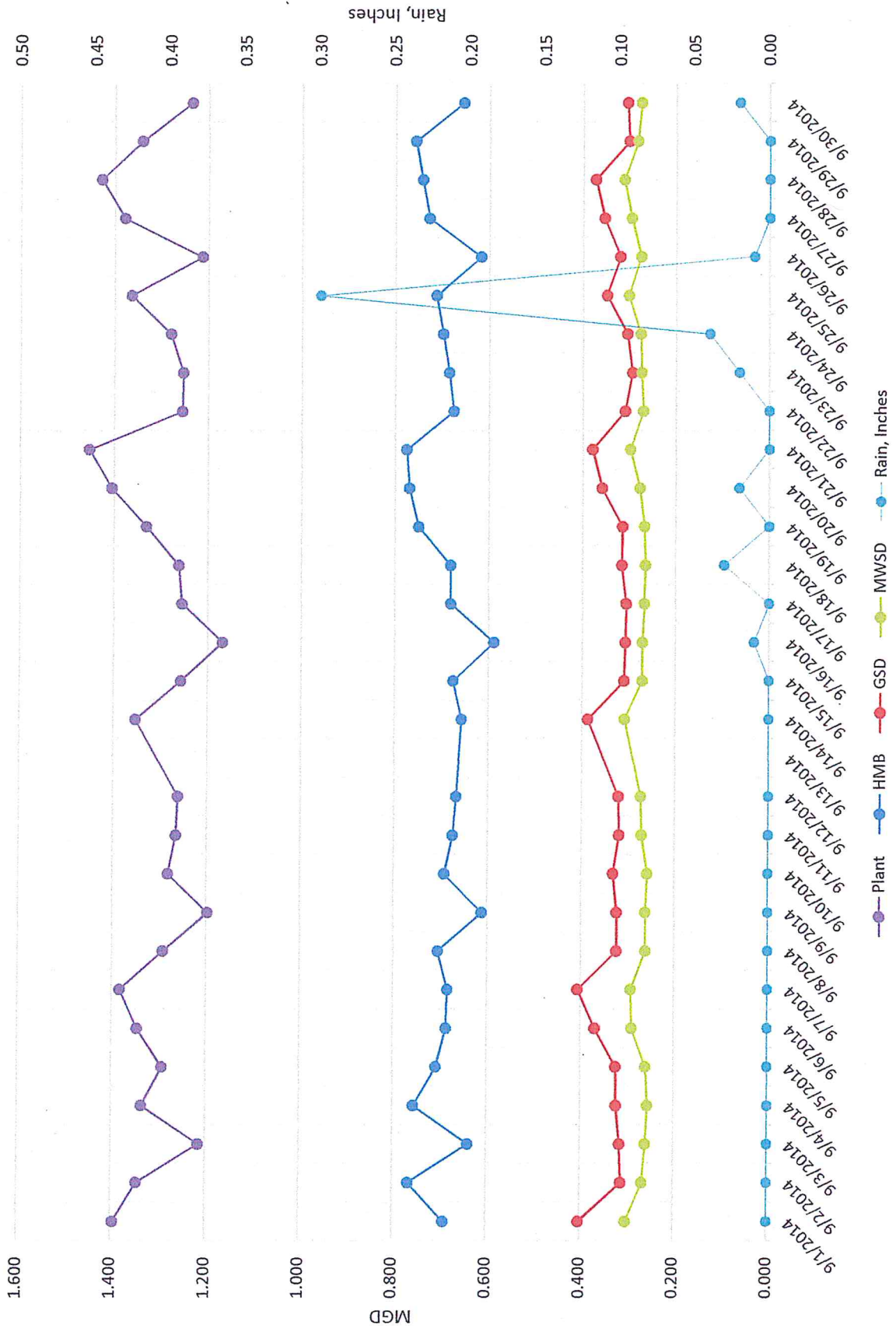
Summary

	<u>HMB</u>	<u>GSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.589	0.294	0.256	1.168
Average	0.694	0.333	0.277	1.305
Maximum	0.776	0.406	0.312	1.453
Distribution	53.2%	25.5%	21.2%	100.0%

Percent Distribution September 2014



Sewer Authority Mid-Coastside Monthly Flow Distribution Report, September 2014



Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, September 2014

September 2014

	Number				
	Total	HMB	GSD	MWSD	SAM
Roots	1	0	0	1	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	1	1	0	0	0
Total	2	1	0	1	0
		50%	0%	50%	0%

12 Month Moving Total

	Number				
	Total	HMB	GSD	MWSD	SAM
Roots	3	0	2	1	0
Grease	3	3	0	0	0
Mechanical	3	2	0	0	1
Wet Weather	0	0	0	0	0
Other	4	3	1	0	0
Total	13	8	3	1	1
		62%	23%	8%	8%

Reportable SSOs

	Number				
	Total	HMB	GSD	MWSD	SAM
September 2014	2	1	0	1	0
2 Month Moving Total	13	8	3	1	1

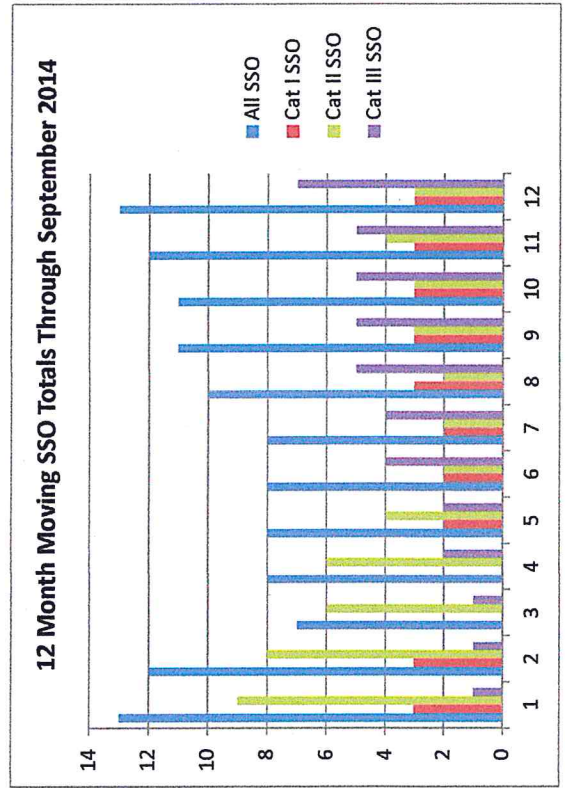
SSOs / Year / 100 Miles

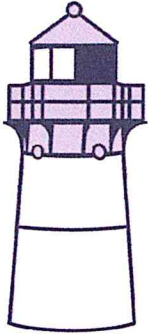
	Number				
	Total	HMB	GSD	MWSD	SAM
September 2014	1.9	2.7	0.0	3.7	0.0
2 Month Moving Total	12.4	21.6	9.0	3.7	13.7
Category 1	2.9	5.4	0.0	0.0	13.7
Category 2	2.9	8.1	0.0	0.0	0.0
Category 3	6.7	8.1	9.0	3.7	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GSD	MWSD	Total Feet	Total Miles
Oct-13	25,925	13,837	703	40,465	7.7
Nov-13	19,335	3,006	4,473	26,814	5.1
Dec-13	36,715	282	0	36,997	7.0
Jan-14	5,153	16,084	22,555	43,792	8.3
Feb-14	2,893	11,781	22,467	37,141	7.0
Mar-14	7,559	20,183	15,861	43,603	8.3
Apr-14	4,369	16,414	22,703	43,486	8.2
May-14	5,278	26,336	36,299	67,913	12.9
Jun-14	24,683	11,422	0	36,105	6.8
Jul-14	24,195	23,571	898	48,664	9.2
Aug-14	29,987	18,644	0	48,631	9.2
Sep-14	18,330	24,438	1,545	44,313	8.4
Annual ft	204,422	185,998	127,504	517,924	
Annual Mi.	38.7	35.2	24.1		98.1

Attachment D





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

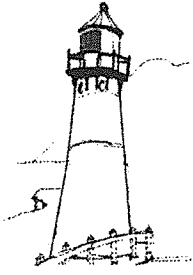
SUBJECT: Review of Current Investment Portfolio

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 September 2014 was 0.246%.
- The District has set up two checking accounts that are largely backed by Federal securities: Water General Account and the Sewer General Account with Wells Fargo Bank.

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: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Connection Permit Applications Received

As of November 6, 2014 the following new **Sewer Connection Permit** applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of November 6, 2014 the following new **Water (Private Fire Sprinkler) Connection Permit** applications were received since the last report:

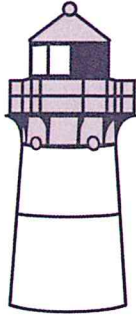
Date of Application	Property Owner	Site Address	Home Size
10/28/2014	Allen Price	390 12 th Street	SFD

As of November 6, 2014 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
10/9/2014	D. Sparage	1400 Hill	SFD	Well Conversion

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6th, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

SUBJECT: Monthly Water Production Report

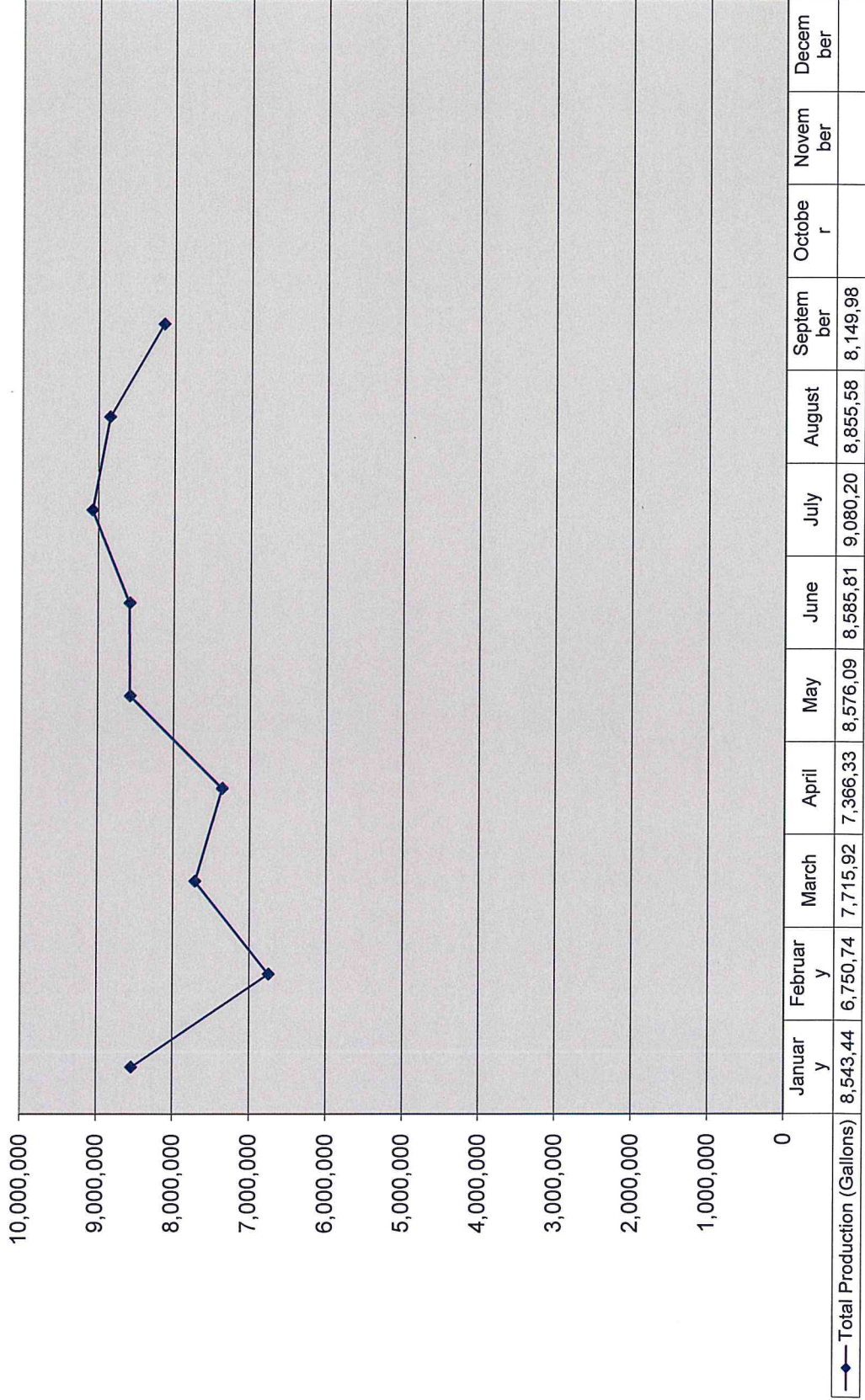
The attached two charts summarize the monthly water production for the District. The first shows a consolidated report from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

RECOMMENDATION:

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

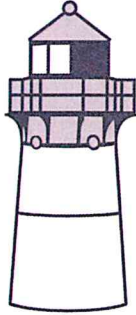
Attachments

Total Production 2014(Gallons)



GALLONS

MONTH



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6th, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier'. The signature is fluid and cursive, written over the printed name.

SUBJECT: Rain Report

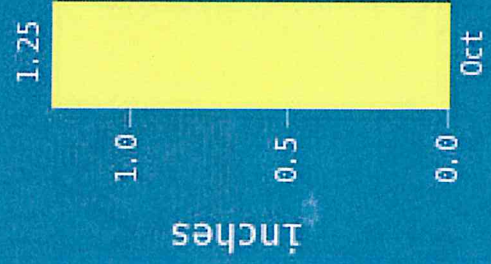
The attached chart shows the monthly rainfall at the Alta Vista Treatment Plant for the current and prior fiscal years along with the seven year average of rainfall.

RECOMMENDATION:

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

Attachment

Monthly rainfall for water year 2015



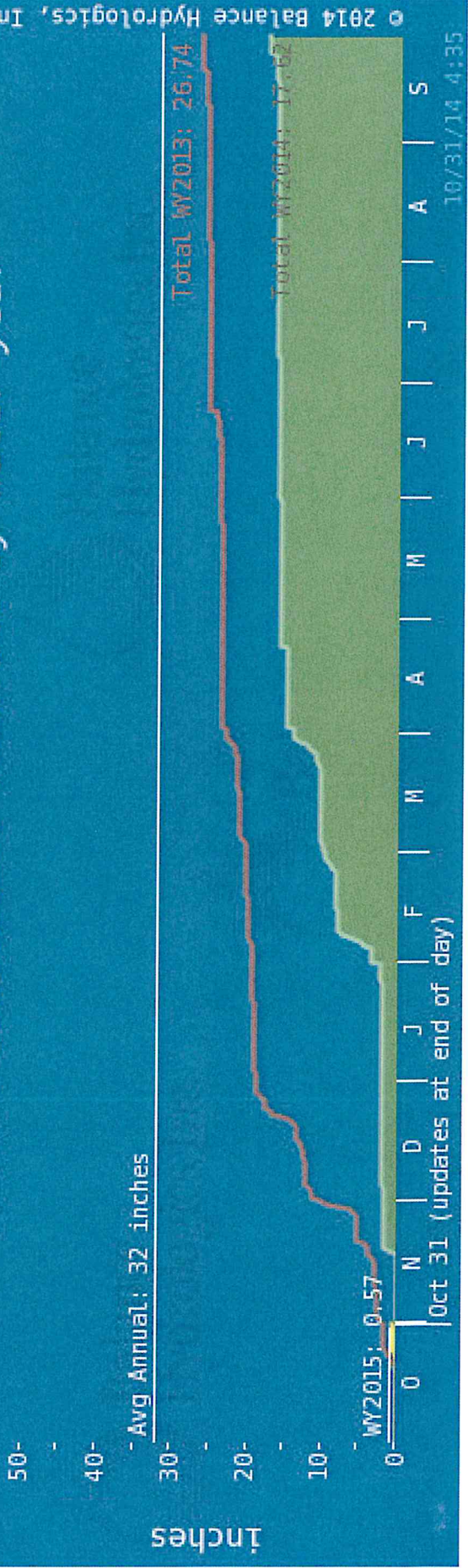
Oct 2014- Sep 2015

10/31/14 13:02

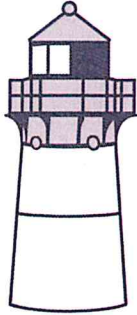
© 2014 Balance Hydrologics, Inc.

Rain Report Monthly 2014- 2015 Water Year

Annual cumulative rainfall by water year



Rain Report 2013-2014 Water Year



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6th, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

SUBJECT: Monthly Solar Energy Report

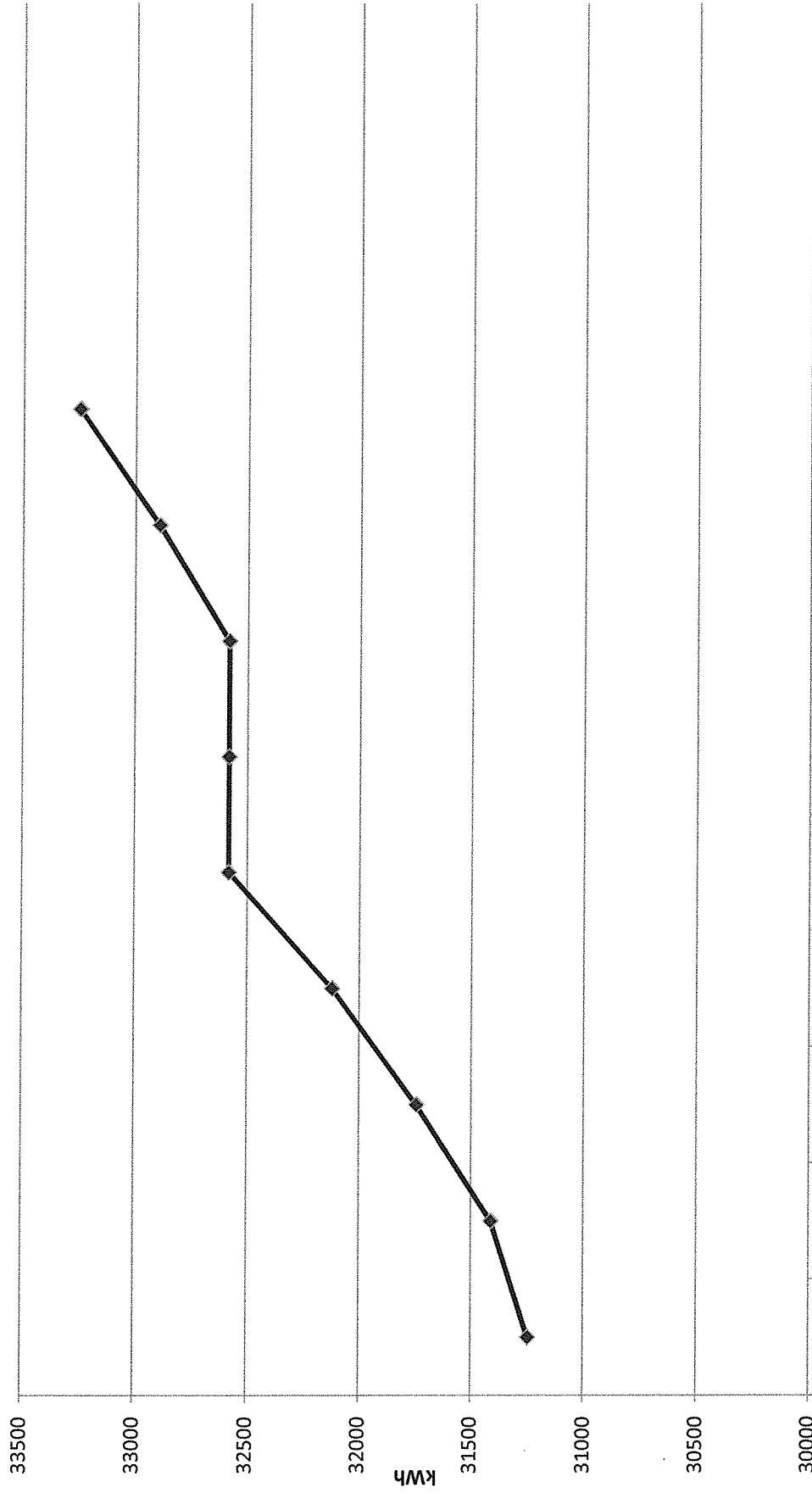
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 33248 kWh and saved 56521 lbs of CO₂.

RECOMMENDATION:

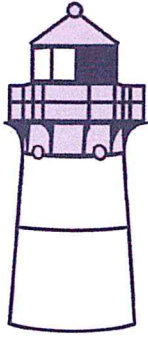
No action is required. This information is presented for the Board's information only.

Attachments

SOLAR ENERGY PRODUCED IN 2014 (kWh)



Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	31246	31411	31744	32121	32582	32582	32582	32893	33248			



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Receipt
Audit for Fiscal Year 2013-2014.**

Vavrinek, Trine, Day & Co completed the audit for the Fiscal Year ending on June 30, 2014.

The finance committee reviewed the audit on October 30.

A representative of VTD and Peter Medina with Maze are available to present the audit document to the full Board.

After review of the audit, the Board should acknowledge receipt and file with County, State, Standard & Poor's, I-Bank and First Republic Bank.

RECOMMENDATION:

Acknowledge receipt of the Annual Audit for the period ending June 30, 2014. Direct the General Manager to send a copy to the County of San Mateo, the State Controller, Standard & Poor's, post on the District webpage and to make copies on file available to the public.

Attachment



VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

To the Board of Directors
Montara Water and Sanitary District

We have audited the financial statements of Montara Water and Sanitary District for the year ended June 30, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Montara Water and Sanitary District are described in Note 1 to the financial statements. As further described in footnote 1, Governmental Accounting Standards Board Statement No 65 *Items Previously Reported as Assets and Liabilities* was implemented. No other new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2014. We noted no transactions entered into by Montara Water and Sanitary District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. One of the more sensitive estimates is the depreciation calculation for which we have evaluated the useful life of various classes of depreciable assets in accordance with Montara Water and Sanitary District's policy and industry practice.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 22, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Montara Water and Sanitary District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Montara Water and Sanitary District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of Montara Water and Sanitary District and is not intended to be, and should not be, used by anyone other than these specified parties.

Varrinck, Trine, Day & Co., LLP.

Pleasanton, California
October 22, 2014

**MONTARA WATER AND
SANITARY DISTRICT**

ANNUAL FINANCIAL REPORT

JUNE 30, 2014

WITH

INDEPENDENT AUDITORS' REPORT

MONTARA WATER AND SANITARY DISTRICT

TABLE OF CONTENTS JUNE 30, 2014

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Statement of Revenues, Expenses and Changes in Net Position For the Year Ended June 30, 2014	11
Statement of Cash Flows For the Year Ended June 30, 2014	12
NOTES TO FINANCIAL STATEMENTS	14

MONTARA WATER AND SANITARY DISTRICT

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2014

BOARD OF DIRECTORS

Scott Boyd
Jim Harvey
Kathryn Slater-Carter
Dwight Wilson
Bill Huber

GENERAL MANAGER

Clemens Heldmaier



VAVRINEK, TRINE, DAY
& COMPANY, LLP
Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Montara Water and Sanitary District
Montara, California

We have audited the accompanying financial statements of Montara Water and Sanitary District (the District), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Montara Water and Sanitary District as of June 30, 2014, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Varrinck, Trine, Day & Co., LLP.

Pleasanton, California
October 22, 2014

MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

Our discussion and analysis of the Montara Water and Sanitary District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2014. Please read it in conjunction with the District financial statements and accompanying notes, which follow this section.

HIGHLIGHTS

District Financial Highlights

- District-wide revenues increased approximately \$213,000 over the prior year going from \$5,565,159 to \$5,778,643.
- District-wide expenses decreased approximately \$424,000 from the prior year going from \$4,863,089 to \$4,439,005.
- The effect of the increase in revenues coupled with the decrease in expenses caused the District-wide change in net position to increase approximately \$638,000 over the prior year. In other words, the District-wide increase in net position for the year ended June 30, 2014 was \$1,339,638 and for the year ended June 30, 2013 the increase in net position was \$702,070.

USING THIS ANNUAL REPORT

This annual report consists of two parts: Management's Discussion and Analysis, and Financial Statements. The Financial Statements also include notes that explain in more detail the information contained in those statements.

Required Financial Statements

District financial statements report information about the District using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all District assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and obligations to creditors (liabilities). It also provides the basis for computing rate of return; evaluating the capital structure of the District; and assessing the liquidity and financial flexibility of the District. All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District operations over the past year and can be used to determine whether the District has successfully recovered all its costs through its user fees and other charges, profitability, and credit worthiness. The final required financial statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about District cash receipts, cash disbursements and changes in cash resulting from operations, investing, and capital and non capital financing activities. It provides answers to such questions as, "Where did the cash come from?", "For what was the cash used?", and "What was the change in cash balance during the reporting period?"

MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about District finances is whether or not the District's overall financial position has improved or deteriorated. The Statement of Net Position and the Statement of Revenues and Expenses and Changes in Net Position report information about District activities in a way that will help answer this question. These two statements report the net position of the District and changes. You can think of District net position, the difference between assets and liabilities, as one way to measure financial health or financial position. Over time, increases or decreases in District net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider include changes in economic conditions, population growth, and new or changed legislation.

Net Position Statement and Analysis

The District's total net position increased from \$14,745,596 to \$16,085,234 or \$1,339,638.

The following is the District's condensed statement of net position:

	Sewer		Water		Total	
	2014	2013	2014	2013	2014	2013
Current assets	\$ 5,732,789	\$ 5,006,103	\$ 1,395,513	\$ 1,003,068	\$ 7,128,302	\$ 6,009,171
Capital assets net of accumulated depreciation	4,510,640	4,711,655	16,946,828	16,375,272	21,457,468	21,086,927
Other long term assets	3,955,057	4,349,399	1,543,220	2,782,575	5,498,277	7,131,974
Total assets	<u>14,198,486</u>	<u>14,067,157</u>	<u>19,885,561</u>	<u>20,160,915</u>	<u>34,084,047</u>	<u>34,228,072</u>
Deferred outflows of resources	-	-	261,798	280,320	261,798	280,320
Total deferred outflow of resources	<u>-</u>	<u>-</u>	<u>261,798</u>	<u>280,320</u>	<u>261,798</u>	<u>280,320</u>
Current liabilities	138,956	347,697	1,090,455	1,128,885	1,229,411	1,476,582
Long-term liabilities	1,597,400	1,664,917	15,433,800	16,060,657	17,031,200	18,286,214
Total liabilities	<u>1,736,356</u>	<u>2,012,614</u>	<u>16,524,255</u>	<u>17,189,542</u>	<u>18,260,611</u>	<u>19,762,796</u>
Net position						
Net investment in capital assets	2,861,800	3,007,165	1,935,608	877,636	4,797,408	3,884,801
Restricted for debt service	-	-	1,471,247	2,705,461	1,471,247	2,705,461
Unrestricted	9,600,330	9,047,378	216,249	(892,044)	9,816,579	8,155,334
Total net position	<u>\$ 12,462,130</u>	<u>\$ 12,054,543</u>	<u>\$ 3,623,104</u>	<u>\$ 2,691,053</u>	<u>\$ 16,085,234</u>	<u>\$ 14,745,596</u>

Revenues, Expenses and Changes in Net Position

For the fiscal year ended June 30, 2014 the sewer system generated operating revenue of \$2,045,340 and operating expenses of \$1,989,988 for a net operating income of \$55,352. This is a decrease over prior year's net operating income of \$107,002 by \$51,650. Whereas operating revenue increased 3.5%, system maintenance and repairs expense increased by \$93,312 or 8.9%. This increase expense is due to the rise in operating costs associated with running the Sewer Authority Mid Coastside (SAM) system.

The Sewer Funds non-operating activities revenues, consisting of property taxes, investment income, and revenue from the lease of the cell phone tower, experienced an increase of \$264.

MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

For the fiscal year ended June 30, 2014 the water system generated operating revenue of \$1,635,179 and operating expenses of \$1,934,125 for a net operating loss of \$298,946. This is a decrease over prior year's net operating loss of \$1,048,702 by \$749,756. For the fiscal year ended June 30, 2014 operating revenue increased 4.3%, system maintenance and repairs expense decreased by \$655,361 or 66%. This decrease in expense is due to the recognition of a loss on the disposition in the investment of the Airport Project at June 30, 2013 for \$316,000. Also, at fiscal year ending June 30, 2013 the District recorded the pumping expense of \$200,000 owed to the county. Lastly, Engineering costs for the current fiscal year are down approximately \$164,000.

The Water Funds non-operating activities revenues consisting of property taxes, investment income, and revenue from the lease of the cell phone tower experienced an increase of \$11,317. The District receives property tax revenue which was imposed specifically for the payment of the General Obligation Bonds approved by the District rate payers.

Connection fees for the Sewer Fund increased from \$36,325 to \$66,970 or 84% whereas the connection fees for the Water Fund increased from \$74,315 to \$107,520 or 45%. These funds are used to off-set capital needs for existing customers. This amount is expected to rise in the upcoming years as the moratorium on connections for residents within the District's service area has been repealed.

The following is the District's condensed statement of revenues, expenses, and changes in net position:

	Sewer		Water		Total	
	2014	2013	2014	2013	2014	2013
Operating revenues	\$ 2,045,340	\$ 1,975,804	\$ 1,635,179	\$ 1,566,662	\$ 3,680,519	\$ 3,542,466
Tax revenues	301,852	304,550	1,540,918	1,534,915	1,842,770	1,839,465
Interest and investment income	13,823	14,208	-	-	13,823	14,208
Loss on disposition of assets	-	-	-	-	-	-
Connection fees and other non operating revenues	99,240	65,248	142,291	103,772	241,531	169,020
Total revenues	<u>2,460,255</u>	<u>2,359,810</u>	<u>3,318,388</u>	<u>3,205,349</u>	<u>5,778,643</u>	<u>5,565,159</u>
Operating expenses	1,989,988	1,868,802	1,934,125	2,615,364	3,924,113	4,484,166
Non-operating expenses	62,680	40,687	452,212	338,236	514,892	378,923
Equity transfers	-	-	-	-	-	-
Total expenses	<u>2,052,668</u>	<u>1,909,489</u>	<u>2,386,337</u>	<u>2,953,600</u>	<u>4,439,005</u>	<u>4,863,089</u>
Change in fund net position	407,587	450,321	932,051	251,749	1,339,638	702,070
Fund net position - beginning of year	12,054,543	11,604,222	2,691,053	2,439,304	14,745,596	14,043,526
Fund net position - end of year	<u>\$ 12,462,130</u>	<u>\$ 12,054,543</u>	<u>\$ 3,623,104</u>	<u>\$ 2,691,053</u>	<u>\$ 16,085,234</u>	<u>\$ 14,745,596</u>

MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2014, the District had \$ 21,457,468 (net of accumulated depreciation) invested in a variety of capital assets.

The assets include: land; sanitary sewer collection system subsurface lines and pump stations; water supply wells; surface water diversion and storage tank; water treatment plant; treated water storage tanks; water distribution system subsurface lines, valves, hydrants, and pumps; administration building; and vehicles. The District's capital assets balance as of June 30, 2014, increased by \$370,541 or 1.8 percent over the prior year. This is due to capitalized expenses in regards to the District's Water facilities plant and other capital improvements reduced by current year accumulated depreciation.

Major capital assets events during the fiscal year included the following:

- Capital improvements to the water system
- Sewer pipeline replacement

The following summarizes District capital assets for fiscal year ended June 30, 2014:

Category	Audited Balance June 30, 2013	Additions	Deletions	Transfers	Audited Balance June 30, 2014
Land & easement	\$ 739,500	\$ -	\$ -	\$ -	\$ 739,500
Sewage collection facilities	5,341,536	-	-	-	5,341,536
Sewage treatment facilities	244,540	-	-	-	244,540
General plant & administration facilities	855,852	236,009	-	-	1,091,861
Seal Cove collection system	995,505	-	-	-	995,505
Other capital improvements	4,337,209	20,357	-	-	4,357,566
Water facilities plant	20,456,429	1,353,958	-	-	21,810,387
Water general plant	174,309	-	-	-	174,309
Surface water rights	300,000	-	-	-	300,000
Total	33,444,880	1,610,324	-	-	35,055,204
Accumulated depreciation	12,357,953	1,239,783	-	-	13,597,736
Property, plant & equipment, net	<u>\$ 21,086,927</u>	<u>\$ 370,541</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,457,468</u>

Additional information on capital assets can be found in notes #1E and #3 to the financial statements of this report.

Long Term Obligations

On April 18, 2012, the District issued General Obligation Bonds Series 2012 in the amount of \$15,635,000. The bonds were issued to fully refund the General Obligation Bonds Series 2003 and to finance improvements to the District's water system.

MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014

The District entered into a capital lease for approximately \$1.8 million in October of 2006, to finance the acquisition of capital assets for the water operations. The financing was originally provided by Citibank at a rate of 4.56 percent for a 20 year term and is now held by PNC Equipment Finance (PNCEF). Effective March 15, 2013, the District refinanced the capital lease with PNCEF at a rate of 2.95 percent.

On July 10, 2012, the District entered into an agreement with the State of California Department of Health under the Safe Drinking Water State Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan and a grant made by the State to the District. The purpose of the funding is to assist in financing the cost of studies, planning and other preliminary activities for a project which will enable the District to meet safe drinking water standards. In February 2013, the District received \$360,000 in response to the first reimbursement claim filed.

The following is a summary of long term obligations activity for the year:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long Term Portion
General Obligation Bonds, 2012 Series	\$14,780,085	\$ -	\$ 795,658	\$13,984,427	\$ 815,134	\$13,169,293
2012 GO Bonds Discount	(72,294)	-	(4,886)	(67,408)	(4,886)	(62,522)
PNCEF Lease Obligation	1,574,558	-	61,316	1,513,242	68,958	1,444,284
CIEDB loan	917,211	-	24,992	892,219	25,755	866,464
Deferred amount on refunding	(280,320)	-	(18,522)	(261,798)	(18,522)	(243,276)
SRF Loan	360,000	49,553	-	409,553	-	409,553
Totals	\$17,279,240	\$ 49,553	\$ 858,558	\$16,470,235	\$ 886,439	\$15,583,796

Additional information on the long term obligations can be found in Note #5 of the notes to the financial statements of this report.

ECONOMIC FACTORS, RATES, AND BUDGETARY CONTROL

The District is a California Special District maintained as an enterprise fund. As a special district, charges to customers are made only to those who receive services. The District is not typically subject to general economic conditions such as increases or declines in property tax values or other types of revenues that vary with economic conditions such as sales taxes. However, it does receive property tax which is dependent on property tax valuations. Accordingly, the District sets its rates to its users to cover the costs of operation, maintenance and recurring capital replacement and debt financed capital improvements, plus any increments for known or anticipated changes in program costs.

The District and its Board adopt an annual budget to serve as its approved financial plan. The Board sets all fees and charges required to fund the District's operations and capital programs. The budget is used as a key control device (1) to ensure Board approval for amounts set for operations and capital projects, (2) to monitor expenses and project progress and (3) as compliance that approved spending levels have not been exceeded. All operating activities and capital activities of the District are included within the approved budget. The budget and capital expenditures are within the Gann limits established by State law.

**MONTARA WATER AND SANITARY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2014**

REQUEST FOR INFORMATION

This financial report is designed to provide our customers and creditors with a general over view of District finances, and demonstrate District accountability for the money it receives. If you have any questions about this report, or need additional financial information, contact the General Manager at 8888 Cabrillo Highway, Montara, CA 94037 or (650) 728-3545.

MONTARA WATER AND SANITARY DISTRICT

STATEMENT OF NET POSITION AS OF JUNE 30, 2014

	Sewer	Water	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 5,647,641	\$ 1,015,334	\$ 6,662,975
Accounts receivable	65,244	337,523	402,767
Inventory	-	42,656	42,656
Employee loan receivable - current	19,904	-	19,904
	5,732,789	1,395,513	7,128,302
Total current assets			
Non-current assets:			
Capital assets:			
Property, plant and equipment	10,928,609	24,126,595	35,055,204
Less accumulated depreciation	6,417,969	7,179,767	13,597,736
	4,510,640	16,946,828	21,457,468
Net property, plant and equipment			-
Restricted Assets - Seal Cove Assessment District	-	-	-
Construction in progress	-	-	-
	4,510,640	16,946,828	21,457,468
Total capital assets			
Other assets:			
Employee loan receivable - non-current	93,771	-	93,771
Prepaid expenses	-	71,973	71,973
Restricted cash and cash equivalents	-	1,471,247	1,471,247
Interfund advances - Due from water fund	1,173,739	-	1,173,739
Other assets	-	-	-
Investment in joint powers authorities - capacity rights	2,687,547	-	2,687,547
Unamortized bond issuance costs	-	-	-
Note issue costs, Series 2002, net of amortization of \$68	-	-	-
	3,955,057	1,543,220	5,498,277
Total other assets			
Total non-current assets	8,465,697	18,490,048	26,955,745
Total assets	14,198,486	19,885,561	34,084,047
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charge on refunding	-	261,798	261,798
Total deferred outflows of resources	-	261,798	261,798

(Continued)

The accompanying notes are an integral part of these financial statements.

MONTARA WATER AND SANITARY DISTRICT
STATEMENT OF NET POSITION (CONTINUED)
AS OF JUNE 30, 2014

	Sewer	Water	Total
LIABILITIES			
Current liabilities:			
Accounts payable	55,495	89,644	145,139
Settlement charges payable	-	-	-
Payroll taxes payable	-	-	-
Accrued expenses	1,394	2,162	3,556
Interest payable	12,269	141,552	153,821
Due to sewer fund	-	-	-
Other Current Liabilities	-	-	-
Accrued compensated absences	9,564	12,370	21,934
Current portion of long-term obligations	60,234	844,727	904,961
Due to other funds	-	-	-
Deferred revenue and other liabilities	-	-	-
Total current liabilities	138,956	1,090,455	1,229,411
Long term liabilities:			
Accrued compensated absences	6,718	6,718	13,436
General obligation bonds, less current portion	-	13,106,771	13,106,771
Other long term obligations, less current portion	1,588,606	1,131,695	2,720,301
Interfund advances - Due to sewer fund	-	1,173,739	1,173,739
Deposits	2,076	14,877	16,953
Seal Cove Assessment District	-	-	-
Deferred revenue	-	-	-
Total long term liabilities	1,597,400	15,433,800	17,031,200
Total liabilities	1,736,356	16,524,255	18,260,611
NET POSITION			
Net investments in capital assets	2,861,800	1,935,608	4,797,408
Restricted for debt service	-	1,471,247	1,471,247
Unrestricted	9,600,330	216,249	9,816,579
Total net position	\$ 12,462,130	\$ 3,623,104	\$ 16,085,234

The accompanying notes are an integral part of these financial statements.

MONTARA WATER AND SANITARY DISTRICT

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
OPERATING REVENUES			
Sales and service charges	\$ 2,045,340	\$ 1,635,179	\$ 3,680,519
OPERATING EXPENSES			
General and administrative	387,674	817,957	1,205,631
System maintenance and repairs	1,144,933	333,766	1,478,699
Depreciation	457,381	782,402	1,239,783
Total operating expenses	<u>1,989,988</u>	<u>1,934,125</u>	<u>3,924,113</u>
OPERATING INCOME (LOSS)	<u>55,352</u>	<u>(298,946)</u>	<u>(243,594)</u>
NONOPERATING REVENUES (EXPENSE)			
Taxes - District share of one percent	301,852	301,852	603,704
Taxes - Ad valorem for general obligation bonds	-	1,239,066	1,239,066
Investment income	13,823	-	13,823
Interest expense	(62,680)	(452,212)	(514,892)
Other revenues	32,270	34,771	67,041
Total non-operating revenues (expenses)	<u>285,265</u>	<u>1,123,477</u>	<u>1,408,742</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	340,617	824,531	1,165,148
Capital contributions - connection fees	66,970	107,520	174,490
Changes in net position	407,587	932,051	1,339,638
NET POSITION, BEGINNING OF YEAR	<u>12,054,543</u>	<u>2,691,053</u>	<u>14,745,596</u>
TOTAL NET POSITION, END OF YEAR	<u>\$ 12,462,130</u>	<u>\$ 3,623,104</u>	<u>\$ 16,085,234</u>

The accompanying notes are an integral part of these financial statements.

MONTARA WATER AND SANITARY DISTRICT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2014

	Sewer	Water	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers and users	\$ 1,983,038	\$ 1,611,150	\$ 3,594,188
Payments to suppliers - other	(1,380,091)	(491,023)	(1,871,114)
Payments to employees	(387,469)	(815,524)	(1,202,993)
Net cash provided by operating activities	<u>215,478</u>	<u>304,603</u>	<u>520,081</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Property taxes collected	301,852	301,852	603,704
Principal paid on long term debt	(36,504)	(826,316)	(862,820)
Proceeds from long term debt	-	49,553	49,553
Interest paid on long term debt	(50,411)	(359,025)	(409,436)
Acquisition and construction of capital assets	(256,366)	(1,353,958)	(1,610,324)
Funds advanced from water to sewer	374,438	(374,438)	-
Connection fees and other non operating revenue collected	99,240	1,381,357	1,480,597
Net cash provided (used) by capital and related financing activities	<u>432,249</u>	<u>(1,180,975)</u>	<u>(748,726)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment income	13,823	-	13,823
Net cash provided by investing activities	<u>13,823</u>	<u>-</u>	<u>13,823</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	661,550	(876,372)	(214,822)
Cash and investments, July 1	4,986,091	3,362,953	8,349,044
Cash and investments, June 30	<u>\$ 5,647,641</u>	<u>\$ 2,486,581</u>	<u>\$ 8,134,222</u>
AMOUNTS AS THEY APPEAR ON THE STATEMENT OF NET POSITION:			
Cash and cash equivalents	\$ 5,647,641	\$ 1,015,334	\$ 6,662,975
Restricted cash and cash equivalents	-	1,471,247	1,471,247
	<u>\$ 5,647,641</u>	<u>\$ 2,486,581</u>	<u>\$ 8,134,222</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

MONTARA WATER AND SANITARY DISTRICT
STATEMENT OF CASH FLOWS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2014

	Sewer	Water	Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ 55,352	\$ (298,946)	\$ (243,594)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	457,381	782,402	1,239,783
Accounts and notes receivable	(64,378)	(34,603)	(98,981)
Accounts payable	(235,158)	(157,257)	(392,415)
Deposits	2,076	10,574	12,650
Compensated absences	205	2,433	2,638
Total adjustments	<u>160,126</u>	<u>603,549</u>	<u>763,675</u>
Net cash provided by operating activities	<u>\$ 215,478</u>	<u>\$ 304,603</u>	<u>\$ 520,081</u>

The accompanying notes are an integral part of these financial statements.

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2014

NOTE #1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

Montara Water and Sanitary District (the District), a governmental entity legally constituted as a special district under California law, is located on the coast in northwestern San Mateo County. The District was formed in 1958 to provide sanitary sewer services and franchise solid waste collection for the unincorporated areas known as Montara and Moss Beach. On May 2003 an agreement to acquire Cal-Am Montara Water District was reached with operations beginning as of August 1, 2003.

B. Basis of Accounting

The District is a proprietary entity; it uses an enterprise fund format to report its activities for financial statement purposes. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs and expenses, including depreciation, and providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

An enterprise fund is used to account for activities similar to those in the private sector, where the proper matching of revenues and costs is important and the full accrual basis of accounting is required. With this measurement focus, all assets and all liabilities of the enterprise are recorded on its statement of net position, and under the full accrual basis of accounting, all revenues are recognized when earned and all expenses, including depreciation, are recognized when incurred.

A major fund is a fund whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all funds, or that management deems significant.

The District reports the following major Proprietary Funds:

Water Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the water system which is funded by user charges and other fees.

Sewer Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the sewer system. These activities are funded by user charges and other fees.

Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

C. Measurement Focus

Enterprise funds are accounted for on a cost of services or *economic resources* measurement focus, which means that all assets and all liabilities associated with their activities are included on their statement of net position. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2014

NOTE #1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The District distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the District's principal ongoing operations. The principal operating revenues of the District are charges to customers for services. Operating expenses for the District include the cost of goods and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Inventory

Inventory is held for consumption and is recorded at cost using the first-in-first-out (FIFO) basis.

E. Capital Assets

Capital assets, which include property, plant, and equipment are recorded at historical costs or estimated historical cost, if actual cost is not available. Contributed assets are recorded at estimated fair value on the date of contribution.

The District defines capital assets as assets with an initial, individual cost of \$2,500 and an estimated useful life in excess of one year.

Depreciation is computed by the straight-line method based on the estimated useful lives of related asset classifications of 3 to 50 years of assets.

F. Cash Flows Defined

For purpose of the statement of cash flows the District defines cash and cash equivalents to include all cash in deposit accounts, highly liquid investments, and cash on hand.

G. Accounts Receivable

The District bills its water consumption and sewer usage on a cycle billing method. Cycle billing results in an amount of services rendered but not yet billed at year-end. The District has recorded this revenue by estimating the unbilled amount. The estimate was calculated by using the billing subsequent to the balance sheet date (June 30) and calculating the amount of service provided prior to June 30. This calculated amount is included in accounts receivable.

The delinquent water and sewer charges for services and facilities furnished by the District's water and sewage system, and all the penalties or delinquent charges accrued thereon shall constitute a lien upon the real property served. The District is allowed to place such charges and fees on the property tax rolls annually as of July 1.

H. Accrued Compensated Absences

The liability for vested vacation pay is calculated and accrued on an annual basis. The amount is computed using current employee accumulated vacation hours at current pay rates.

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2014

NOTE #1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Budgets and Budgetary Accounting

Budgets are prepared on a basis consistent with generally accepted accounting principles. A general budget is adopted annually by the Board of Directors which includes operations, maintenance, and administration.

J. Property Taxes

Secured property taxes attach an enforceable lien on property as of March 1. Taxes are payable in two installments due November 15 and March 15. Unsecured property taxes, if any, are payable in one installment on or before August 15. The County of San Mateo bills and collects the taxes for the District. Tax revenues are recognized by the District when received. The sewer service charges are included in secured property tax bills.

K. Contract Services

The District contracted out the operation and maintenance of its sewer facilities to the Sewer Authority Mid-Coastside (SAM).

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

M. Subsequent Events

Management has considered subsequent events through October 22, 2014, the date which the financial statements were available to be issued.

N. New Accounting Pronouncements

In March, 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement establishes accounting and financial reporting standards the reclassify as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognized as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The provisions of Statement 65 are effective for financial statements for fiscal year ending June 30, 2014, with earlier application encouraged. The District has implemented the provisions of this Statement.

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*—an amendment of GASB Statement No. 27. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency. The Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE #1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. New Accounting Pronouncements (Continued)

referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014, with earlier application encouraged. The District has not determined its effect on the financial statements.

NOTE #2 - CASH AND INVESTMENTS

A. Cash and Investment Summary

The following is a summary of the cash and investments as of June 30, 2014:

	\$ 3,371,731
Cash Deposits	4,762,491
Investments (Local Agency Investment Fund)	<u>\$ 8,134,222</u>
	\$ 1,471,247
Restricted cash and cash equivalents	6,662,975
Unrestricted cash and cash equivalents	<u>\$ 8,134,222</u>

B. General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment In One Issuer</u>
U.S. Agency Obligations	5 years	None	None
U.S. Treasury Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Certificate of Deposit	N/A	30%	None

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by depositing the majority of its funds with the State Local Agency Investment Fund, which is short term investment.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2014

NOTE #2 - CASH AND INVESTMENTS (Continued)

Investment Type	Fair Value	Average Maturity
LAIF	\$ 4,762,491	232 days

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measure by the assignment of a rating by a nationally recognized statistical rating organization. LAIF doesn't have a credit rating.

E. Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. It is the District's policy that all securities are evidenced by specific identifiable pieces of paper called *securities instruments*, or by electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system. In order to maximize security, the District employs the Trust Department of a bank as the custodian of its investments with the U.S. Government or its agencies, regardless of their form.

Investment in the State Investment Pool – the District is a voluntary participant in the LAIF that is regulated by California government code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in the Pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on the amortized cost basis.

NOTE #3 – CAPITAL ASSETS

Changes in capital assets accounts are summarized below:

Category	Audited Balance June 30, 2013	Additions	Deletions	Transfers	Audited Balance June 30, 2014
Land & easement	\$ 739,500	\$ -	\$ -	\$ -	\$ 739,500
Sewage collection facilities	5,341,536	-	-	-	5,341,536
Sewage treatment facilities	244,540	-	-	-	244,540
General plant & administration facilities	855,852	236,009	-	-	1,091,861
Seal Cove collection system	995,505	-	-	-	995,505
Other capital improvements	4,337,209	20,357	-	-	4,357,566
Water facilities plant	20,456,429	1,353,958	-	-	21,810,387
Water general plant	174,309	-	-	-	174,309
Surface water rights	300,000	-	-	-	300,000
Total	33,444,880	1,610,324	-	-	35,055,204
Accumulated depreciation	12,357,953	1,239,783	-	-	13,597,736
Property, plant & equipment, net	\$ 21,086,927	\$ 370,541	\$ -	\$ -	\$ 21,457,468

MONTARA WATER AND SANITARY DISTRICT

NOTES TO THE FINANCIAL STATEMENTS JUNE 30, 2014

NOTE #4 – INVESTMENT IN JOINT POWER AUTHORITY - CAPACITY RIGHTS

Investment in Sewer Authority Mid-Coastside

The District has capacity rights in the Sewer Authority Mid-Coastside (SAM), a public entity created February 3, 1976 by a Joint Exercise of Powers Agreement pursuant to the provisions of Title 1, Division 7, and Chapter 5 of the Government code of the State of California. Other joint power members include the City of Half Moon Bay and the Granada Sanitary District. The District reports these capacity rights in SAM on cost basis.

Under this agreement, SAM is granted the power of the member agencies to construct, maintain, and operate facilities for the collection, transmission, treatment and disposal of wastewater for the benefit of the lands and inhabitants within their respective boundaries.

Each member agency has the power to appoint two representatives of their own governing body to SAM's Board of Directors. Budgets prepared by SAM are subject to approval by the member agencies and expenditures in excess of the budgeted amounts require unanimous consent and approval of SAM's Board of Directors.

SAM provides sewage collection and treatment services, for which the District pays a monthly fee. The District paid \$1,052,242 for these collection and treatment services for the year.

Summary details of SAM's financial position and results of operation from the most recent audited financial statement available for the year ended June 30, 2013 are as follows:

Total assets	\$ 17,411,504
Total liabilities	<u>795,299</u>
Net position	<u>\$ 16,616,205</u>
Total revenues	\$ 4,092,541
Total expenses	<u>5,600,438</u>
Decrease in net position	<u>\$ (1,507,897)</u>

NOTE #5 - LONG TERM OBLIGATIONS

Following is a summary of the changes in long term obligations for the year:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion	Long Term Portion
General Obligation Bonds, 2012 Series	\$14,780,085	\$ -	\$ 795,658	\$13,984,427	\$ 815,134	\$13,169,293
2012 GO Bonds Discount	(72,294)	-	(4,886)	(67,408)	(4,886)	(62,522)
PNCEF Lease Obligation	1,574,558	-	61,316	1,513,242	68,958	1,444,284
CIEDB loan	917,211	-	24,992	892,219	25,755	866,464
SRF Loan	360,000	49,553	-	409,553	-	409,553
Totals	<u>\$17,559,560</u>	<u>\$ 49,553</u>	<u>\$ 877,080</u>	<u>\$16,732,033</u>	<u>\$ 904,961</u>	<u>\$15,827,072</u>

MONTARA WATER AND SANITARY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE #5 - LONG TERM OBLIGATIONS (Continued)

in five years from the first principal and interest invoice. The District will make semiannual payments for the principal and any interest amounts due January 1 and July 1 of each year until the loan is repaid in full. Per the repayment terms of this agreement, the principal and interest payments will start one year from the project completion date at an interest rate of 2.09 percent per annum. The District expects the project to be completed in 2016.

During current fiscal year ended June 30, 2014, the District received \$49,553 in response to the second reimbursement claim filed under this loan agreement.

NOTE #6 - DEFERRED COMPENSATION PLAN

The District's defined contribution, IRS code section 457 pension plan, provides deferred compensation retirement benefits to plan members and beneficiaries. Under this plan participants may defer a portion of their compensation and are not taxed on the deferred portion until it is distributed to them. Distribution may be made only at termination, retirement, death, or in an emergency as defined by the plan. The District has contracted with a third party to provide administration and management of the plan's assets which are to be held for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under this plan are not the District's property and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

NOTE #7 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The District joined together with other entities to form the California Sanitation Risk Management Authority (CSRMA), a public entity risk pool currently operating as a common risk management and insurance program for 54-member entities. The purpose of CSRMA is to spread the adverse effects of losses among the member entities and to purchase excess insurance as a group, thereby reducing its cost. The District pays annual premiums to CSRMA for its general, liability, property damage and monthly premiums to State Fund for its workers compensation insurance.

CSRMA is governed by a Board composed of one representative from each member agency. The Board controls the operations of CSRMA including selection of management and approval of operating budgets, independent of any influence by member entities.

Settled claims for CSRMA or commercial fidelity bonds have not exceeded coverage in any of the past three fiscal years.

The following is a summary of the insurance policies carried by the District as of June 30, 2014:

Type of Coverage	Coverage Limits
General Liability	\$ 15,500,000
Workers' Compensation	2,000,000
Boiler & Machinery	100,000,000
Property	6,801,517

MONTARA WATER AND SANITARY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE #7 - RISK MANAGEMENT (Continued)

Audited condensed financial information for CSRMA is presented below from the most recent statements available for the year ended June 30, 2013:

Total assets	\$ 28,340,390
Total liabilities	<u>16,300,058</u>
Net position	<u>\$ 12,040,332</u>
Total revenues	\$ 9,652,254
Total expenses	<u>9,950,148</u>
Decrease in net position	<u>\$ (297,894)</u>

Claims and judgments, including provision for claims incurred but not reported, are recorded when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable. As discussed above, the District has coverage for such claims, but it had retained the risk for the deductible or uninsured portion of these claims.

The District has not exceeded its insurance coverage limits in any of the last three years. Any District liability is included in accrued expenses on the financial statements.

NOTE #8 – COMMITMENTS AND CONTINGENT LIABILITIES

The District has an agreement with Sewer Authority Mid-Coastside (SAM), Granada Sanitary District, and City of Half Moon Bay for the purchase of additional plant sewer capacity on an as needed basis. The District may purchase additional capacity in the SAM plant, if such additional capacity is available, at a cost per Equivalent Residential Unit (ERU) in effect. The future price would be an average current cost per ERU charged a property in the City of Half Moon Bay and Granada Sanitary District plus accrued interest as stipulated in the agreement. At this time the District needs no additional capacity.

The District is a plaintiff or defendant in a number of lawsuits, which have arisen in the normal course of business. In the opinion of the District, these actions when finally adjudicated will not have a material adverse effect on the financial position of the District.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Review and Possible Action Concerning Prop 218 Notice to Increase 2015 Solid Waste Disposal Fees by 1.77%.

In 2013 the District negotiated a contract with increased services, the same weekly pickup of refuse and recycling and biweekly green waste service. Service now also includes standardized containers and single stream recycling.

The franchise agreement with Recology of the Coast requires the District to annually increase the solid waste disposal rates by January 1 in accordance with an agreed upon formula. Pursuant to Article 6, Section 6.02 A of the October 1-2013 franchise agreement Recology of the Coast provided the attached calculations required for the rate increase effective January 1-2015. The formula results in a 1.77% rate increase with the residential rates adjusting as follows:

	<u>CURRENT RATES</u>	<u>RATES AS OF JAN 1-15</u>
1-20 gallon cart	\$15.87	\$16.15
1-32 gallon cart <u>LOW INCOME</u>	\$16.63	\$16.92
1-32 gallon cart	\$19.57	\$19.91
1-64 gallon cart	\$64.12	\$65.25

Notices will be mailed to all 1728 property owners and customers in Montara and Moss Beach notifying them about the planned rate increase for January 1.

A Public Hearing at which all protests will be formally counted to determine whether or not the proposed rate limits should be approved in accordance with Prop 218 is scheduled for January 15, 2015.

RECOMMENDATION:

Authorize the General Manager to distribute the Prop 218 notice to all property owners in the District.

Attachments



MONTARA WATER & SANITARY DISTRICT

Serving the Communities of Montara and Moss Beach

P.O. Box 370131
8888 Cabrillo Highway
Montara, CA 94037-0131

Tel: (650) 728-3545

Fax: (650) 728-8556

E-mail: mwsd@coastside.net

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

November 6, 2014

RE: RECOLOGY OF THE COAST DISPOSAL AND RECYCLING FEES AND CHARGES

Dear Property Owner,

This notice is sent to you as the owner of the property listed on the envelope by Assessor's Parcel Number ("APN") in accordance with California Constitution Article XIID (enacted as Proposition 218, November 6, 1996 General Election) regarding proposed increases in garbage collection, recycling and disposal fees and charges for those services furnished by Recology of the Coast ("Recology") under franchise agreement with Montara Water and Sanitary District.¹ The District will hold a public hearing to consider revisions to those fees and charges on the date and at the time and place as follows:

Date: Thursday, January 15, 2015
Time: 7:30 p.m. or as soon thereafter as may be heard
Place: Boardroom
Montara Water and Sanitary District
Administrative Offices
8888 Cabrillo Highway
Montara, CA 94037-0131
(Adjacent to the Pt. Montara Lighthouse & Hostel)

A comparison of the current rates with the proposed revisions is set out in the attachment. As you will note, the proposed revisions cover a **one-year period** with amounts specified for the various categories of fees and charges. Although the rates are proposed to cover a one-year period commencing January 1, 2015, they will remain in effect after that year unless and until new rates are approved. The rate revisions are necessary to address Recology's escalating operating costs, including costs for fuel, salaries, equipment and dump fees (also called tipping fees) charged at the Ox Mountain Landfill in Half Moon Bay.

Property owners may submit **written** protests against the proposed fees and charges either in advance of the hearing or at the hearing. A protest must include identification of the property involved by Assessor's Parcel Number or address. Any such protest should be addressed to the District Board, Montara Water and Sanitary District, P.O. Box 370131, Montara, CA 94037. If written protests are submitted against the proposed fees/charges or against a particular fee/charge by the owners of a majority of the parcels identified by the District as receiving garbage and recycling collection services, the fees/charges or fee/charge will not become effective. If a majority of property owners do not submit such written protests they will become effective.

Sincerely,

Clemens Heldmaier
General Manager
Attachments

¹ If the property listed on the envelope by Assessor's Parcel Number ("APN") does not receive refuse collection service from Recology of the Coast, please disregard this notice.

HOW DO I CALCULATE THE BILL IMPACT OF THE PROPOSED SOLID WASTE RATES FOR RESIDENTIAL SERVICE?

Your Recology of the Coast garbage bill consists of weekly collection service charged on a monthly rate.

Step 1: Find your basic monthly collection charge for once a week service on the attached Schedule of Proposed Solid Waste Fees and Charges. This varies by the size of the container. Standardized 64 gallon recycling containers and consumer choice of 20, 32, and 64 gallon standardized refuse cans are supplied at no extra charge by Recology. The typical residential customer has one (1) 32-gallon can of garbage collected per week along with recyclable material in the receptacle provided.

Step 2: Add the cost of any additional service such as an extra 30 gallon bag with collection or if the container is placed at the side or rear of the dwelling unit.

Step 3: Estimate your monthly charge by adding the above items.

A sample calculation for a typical single family residence appears in the box below:

<u>Estimate your monthly garbage bill under the rates proposed to become effective on January 1, 2015</u>	
Step 1: Basic Collection Charge	
One 32-gallon can collected once a week: \$ 19.91 per month.	
<i>Note: Most customers can skip Step 2 because they use only one can and do not require Special Charges</i>	
Step 2: Special Charges	
Container placed at side or rear of dwelling \$ 4.69 per month	
Step 3: Total Garbage Bill	
Basic Collection Charge:	\$ 19.91
Special Charges	\$ 4.69
Total Garbage Bill	\$ 24.60 per month

What do the solid waste rates pay for?

- On-going expenses of Recology of the Coast to collect and dispose of all garbage and recyclable material and to account for and bill customers.
- On-going expenses for equipment and supplies needed to operate the company.
- Capital expenditures to repair, replace, and upgrade garbage collection trucks and other equipment.
- Pay tipping fees (also called dump fees) at Ox Mountain Landfill in Half Moon Bay to dispose of all non-recycled waste.

Visit our web site for more information: www.mwsd.montara.org

**RATES
EFFECTIVE JANUARY 1-2015**

10/1/2013 1/1/2015

RESIDENTIAL

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), weight 40 lbs, per mo charge	\$15.87	\$16.15
b. Container limits: volume - 32 gals (1/4 cu yd), weight 60 lbs, per mo charge	\$19.57	\$19.91
c. Container limits: volume - 64 gals (1/2 cu yd), weight 100 lbs, per mo charge	\$64.12	\$65.25
2. Special Services (charges added to above, basic changes):		
a. Container placed at side or rear of dwelling - per container	\$4.88	\$4.96
b. Container not placed at specified collection point and return call required- per container	\$9.95	\$10.12
c. Extra 30 gallon bag with collection (excludes 20 gallon cart service), per bag	\$5.27	\$5.36
d. Special collections combined with regular service, including collections for brush, yard clippings, boxes, ect	estimate	estimate
3. Bulky goods dropoff service four times a year within Montara city limits including greenwaste and motor oil in Recology provided bottles only	inc. w/service	inc. w/service
4. Weekly commingled recyclable materials collection (64 gallon wheeled cart)	inc. w/service	inc. w/service
5. Every other week greenwaste (yard trimmings, ect.) collection, limited to four (4) thirty gallon containers - customers own containers	inc. w/service	inc. w/service
6. Bulky goods curbside collection service, limited to four (4) times a year One item up to 200 lbs or 5-30 gallon bags	inc. w/service	inc. w/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	inc. w/service	inc. w/service
8. Christmas trees free of charge thru January 31st of each year	inc. w/service	inc. w/service
a. After January 31st charge is \$20 per tree for removal	\$20.00	\$20.00

MULTIFAMILY, COMMERCIAL AND INDUSTRIAL SERVICE

1. Service to restaurants, hotels, cafes, apartment houses, 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:

**RATES
EFFECTIVE JANUARY 1-2015**

	10/1/2013	1/1/2015
1-64 gallon collection once per week	\$77.00	\$78.36
1-96 gallon collection once per week	\$126.00	\$128.23
b. Additional 64 or 96 gallon commercial carts picked up more than once a week will be original charge times the number of pickups		WILL VARY BY SIZE
2. Commercial Container Rental:		
a. 1 cubic yard box - per mo	\$35.03	\$35.65
b. 2 cubic yard box - per mo	\$45.42	\$46.22
3. Commercial Container Collections:		
a. 1 cubic yard box - per collection	\$30.12	\$30.65
b. 2 cubic yard box - per collection	\$59.93	\$60.99
4. Compacted Commercial Container Service:		
a. 1 cubic yard box - per collection	\$57.78	\$58.80
b. 2 cubic yard box - per collection	\$116.72	\$118.78
5. Recyclable material collection up to five times a week		INC. W/SERVICE INC. W/SERVICE

DEBRIS BOX SERVICE

7, 14, 20 and 30 yard containers		
a. Container rental and delivery and pickup charge		\$290.00
b. \$68 per ton confirmed by disposal site weight slip		WILL VARY

SPECIAL PROVISIONS

1. Financial hardship rate for weekly collection for single container placed in front of large 30 gallon can (PGE CARE PROGRAM) 15% reduction	\$16.63	\$16.92
--	---------	---------

Total Cost of Operation prior year = summary of A + B + C + D

A) (LC.Y-1 + LC.A)/O.R.

LC.Y-1 Labor cost last year

A.1 Wages /Salary

A.2 Benefit included -- Vacation, Holiday, Insurance (health, dental. Life). Union Agreement calls for full benefit for entire family

LC.A Labor cost are then adjusted by then current collective bargaining agreement Both wages & benefits included in union agreement

O.R Divided by Operating Ratio

B) (TFC + FPI)/O.R.

TFC Contractors Total Fuel cost – Fuel cost is for truck’s diesel only

FPI Increased by annual change in PPI –Fuel Price Index (PPI = Producer Price Index)

Producer Price Index (PPI) program measures the average change over time in the selling prices received by domestic producers for their output. The prices included in the PPI are from the first commercial transaction for many products and some services (BLS)

Diesel fuel - pcu324110324110AY2 <http://data.bls.gov/cgi-bin/srgate>

Series Id:PCU324110324110AY2 **Industry:** Petroleum refineries **Product:** Diesel fuel

Bureau of Labor Statistics (BLS)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual
2012	19.3	13.8	7.0	-0.1	-0.8	-11.5	-8.8	5.5	7.7	13.0	-4.0	2.1	3.1
2013	-0.9	4.0	-6.7(P)	-6.0(P)	-5.4(P)	3.6(P)							

P : Preliminary. All indexes are subject to revision four months after original publication.

O.R Divided by Operating Ratio

C) (TOC + CPI-U)/O.R.

TOC Contractors Total Other Cost (not labor, fuel or pass-through cost)

CPI-U Increased by annual change in CPI – U

O.R Divided by Operating Ratio

D) (TPTC + CPI-U)/O.R.

TPTC Contractors good faith estimate of Total Pass Through Cost (pass through costs generally included disposal fees, franchise fees and other District fees)

O.R Operating Ratio - 90% is Recology operating ratio to get guaranteed return of 10% on allowable expenses which do not include any pass through expenses. (DowJones 2011-2013 9.7% non guranteed)

Type of possible expense/revenue category breakdown

Costs	Revenue
Service Delivery Labor	Residential Solid Waste
Vehicle Related	Non-Residential Solid Waste
Vehicle Depreciation	Recycling
Non Vehicle Maintenance	Debris Boxes
Non Vehicle Depreciation	
Disposal / Recycling fees	
Franchise Fee	
Administrative Support Labor	
Lease	
Administrative	

**Montara
Rate Year Six Rate Application
Index Change Calculations**

1. Average change calculation for index CPI - W, series id. cwura422sa0

	May	June	July	August	September	October	November	December	January	February	March	April	Average Change
2012-2013		236.890		238.445		240.864		236.454		240.262		241.764	239.113
2013-2014		243.052		242.903		243.711		242.602		245.148		247.932	244.225
													2.14%

2. Annual change for index CPI - U, series id. cuura422sa0

	May	June	July	August	September	October	November	December	January	February	March	April	Average Change
2012-2013		239.806		241.170		242.834		239.533		242.677		244.675	241.783
2013-2014		245.935		246.072		246.617		245.711		248.615		251.495	247.408
													2.33%

3. Annual average change for index PPI - Fuel Pricing Index, series id. wpu057303

	May	June	July	August	September	October	November	December	January	February	March	April	Average Change
2012-2013	4.316	4.027	3.917	4.240	4.456	4.376	4.170	4.076	4.083	4.325	4.245	4.134	4.197
2013-2014	4.040	4.023	4.068	4.138	4.209	4.134	4.048	4.073	4.082	4.084	4.092	4.089	4.090
													-2.55%

4. Annual average change for Motor Vehicle Maintenance and Repair Index, series id. cuur0000setd

	May	June	July	August	September	October	November	December	January	February	March	April	Average Change
2012-2013	257.372	257.629	257.423	257.641	258.024	258.578	258.943	258.845	259.752	260.234	260.156	260.341	258.745
2013-2014	261.065	261.360	262.229	262.497	262.960	263.085	262.934	263.081	263.718	264.523	264.146	264.508	263.009
													1.65%

5. CBA Labor Costs, series id cuura422sa0

	2013	June 2013	245.935			CBA Calculated Change
WAGES	2014	June 2014	253.317	3.00%	Change	3.00%

HEALTH & WELFARE

	10/11 - 12/11	01/12 - 06/12	07/12 - 09/12	Weighted Average	10/13 - 12/13	01/14 - 06/14	07/14 - 09/14	Weighted Average	Change
Health	1,750.90	1,873.90	1,873.90	1,843.15	1,873.90	1,957.90	1,957.90	1,936.90	
RSP	441.93	441.93	485.26	452.76	485.26	485.26	528.59	496.09	
Total	2,192.83	2,315.83	2,359.16	2,295.91	2,359.16	2,443.16	2,486.49	2,432.99	5.97%

PENSION

	10/12 - 9/13	10/12	11/12- 09/13	Weighted Average	Change
CBA Rate	3.79	3.80	3.90	3.89	2.64%

Recology of the Coast
 Monterey Sanitary District
 Collection Volumes
 12 Months Ended April 30, 2014

	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	Current Total
Ox Mountain - MSW	241.56	226.55	258.73	264.78	242.04	240.24	232.67	231.24	256.79	220.93	217.00	254.96	2,887.46
Ox Mountain - Organics	34.44	34.60	39.63	28.79	32.18	34.81	25.45	16.73	19.43	19.87	31.89	40.49	358.28
San Bruno Transfer Station - Recyclables	129.78	77.19	108.03	67.43	74.83	77.50	74.87	90.98	103.89	52.27	45.61	80.19	982.54

	Current	CPI	2015
CURRENT TIPPING FEE			
Current Tipping Fee	\$ 44.48		45.52
AB939 - Household Hazardous Waste / Local Enforcement Agency (HHW/LEA) - per ton	\$ 5.02	0.00%	5.02
AB939 - Solid Waste Management and Diversion Program (S.W.M.D.) fee - per ton	\$ 4.81	0.00%	4.81
State AB 1220 Fee - per ton	\$ 1.40	0.00%	1.40
2011 Total Tipping Fee	\$ 55.71		\$ 56.75

**Recology of the Coast
Montara
Index-Based Rate Adjustment Calculation
Calculation of the Rate Adjustment Factor**

	Rate Year 2014 Expenses	CPI Increase %		2014 Fee	2015 Fee	Rate Year 2015 Calculated	
CBA Labor Costs							
Salaries and Wages	326,514	3.00%				336,314	
Pension Expense	32,083	2.64%				32,930	
Health Insurance	115,325	5.97%				122,211	
RSP	-					-	
Subtotal - CBA Labor Costs	473,922					491,455	
Non CBA Labor Costs							
Salaries and Wages	63,960	2.14%				65,328	
Pension Expense	2,273	2.14%				2,322	
Health Insurance	12,497	2.14%				12,764	
Subtotal - Non CBA Labor Costs	78,731					80,414	
Workers Compensation							
CBA labor	18,335	2.33%				18,762	
Non-CBA labor	242	2.33%				248	
Subtotal - Workers Compensation	18,577					19,009	
Payroll Taxes							
CBA labor	25,756	---				26,709	
Non-CBA labor	5,015	---				5,122	
Subtotal - Payroll Taxes	30,771					31,831	
Subtotal Payroll Costs	602,001					622,709	
Operating ratio	68,889					89,190	
Total Payroll Costs	668,890 A					691,899 A	
Fuel Costs							
Operating ratio	59,808	-2.55%				58,282	
Total Payroll Costs	66,453 B					64,758 B	
Vehicle-Related Costs							
Tires & Tubes	10,780	1.65%				10,958	
Parts	17,073	1.65%				17,354	
Supplies	8,981	1.65%				9,129	
Taxes & Licenses	11,650	1.65%				11,842	
Fines & Penalties	-	1.65%				-	
Other	10,377	1.65%				10,548	
Subtotal - Vehicle Related Costs	58,861					59,831	
Organics Processing			Tons	2014 Fee	2015 Fee		
Processing	10,482	2.33%	358.28	\$29.66	\$30.25	10,837	
Subtotal - Organics Processing	10,482					10,837	
Lease Costs							
IC Equipment Lease	118,972	0.00%				102,903	
IC Property Lease	18,208	0.00%				18,208	
Subtotal - Lease Costs	137,179					121,111	
Other Costs							
IC Insurance	-	2.33%				-	
Insurance Dept Fee	9,335	2.33%				9,552	
O/S Equipment/Rent	1,624	2.33%				1,662	
O/S Facility Rent	40,335	2.33%				41,273	
Building and Facility	1,515	2.33%				1,551	
Utilities	1,235	2.33%				1,264	
Travel & Meals	798	2.33%				817	
Telephone	2,385	2.33%				2,440	
Advertising	1,819	2.33%				1,862	
Promo & Special Events	-	2.33%				-	
Donations	2,643	2.33%				2,704	
Dues & Subscriptions	174	2.33%				178	
Uniforms	2,977	2.33%				3,046	
Employee Recognition	62	2.33%				63	
Employee Training & Development	123	2.33%				126	
Billing Service	7,514	2.33%				7,689	
Office expenses	2,999	2.33%				3,069	
Postage	1,598	2.33%				1,635	
Taxes - Secured Property	2,246	2.33%				2,298	
Taxes - Unsecured Property	674	2.33%				690	
Annual Clean-ups	-	2.33%				-	
Subcontractors/Professional Services	7,322	2.33%				7,492	
Settlement Fees	-	2.33%				-	
Safety Meetings	-	2.33%				-	
Medical expenses	500	2.33%				511	
Bad Debt	12,004	2.33%				12,283	
Bank Service Charges	2,498	2.33%				2,556	
Community Outreach	520	2.33%				532	
Regional Accounting Fees*	6,465	2.33%				6,615	
Regional Management Fees*	6,645	2.33%				6,800	
Corporate accounting*	8,309	2.33%				8,503	
IT fee*	18,834	2.33%				19,272	
Environmental compliance*	1,979	2.33%				2,025	
Human resources fee*	5,174	2.33%				5,295	
Corporate management*	6,272	2.33%				6,417	
Public relations*	1,534	2.33%				1,569	
Subtotal - Other Costs	158,113					161,792	
Subtotal All Other Costs	364,636					353,570	
Operating ratio	40,515					39,288	
Total All Other Costs	405,151 C					392,858 C	
Pass-Through City Fees							
Franchise Fees	11,734	3.11%				12,099	
Subtotal - City Fees	11,734					12,099	
Other Pass-throughs			Tons	2014 Fee	2015 Fee		
Transfer Costs	6,294	2.33%	982.54	\$6.64	\$6.79	6,671	
Transport Costs	21,473	2.33%	982.54	\$22.64	\$23.16	22,758	
Subtotal - Recyclable Material Processing	27,767					29,429	
Other Pass-throughs - Disposal	151,378		Tons	2014 Fee	2015 Fee	163,854	
			2887.46	\$55.71	\$56.75		
Total Pass-through costs	190,890 D					206,382	
Total Costs	1,331,374 (A+B+C+D)=E					1,354,893 (A+B+C+D)=F	

Adjustment occurs pursuant to Sections 3.3.4

Anticipated change equals annual percentage change

Databases, Tables & Calculators by Subject

10/11/2014 4:00 PM

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Consumer Price Index - All Urban Consumers

Series Id: CUUSR649125
Area: All Urban Consumers
Item: All Urban Consumers
Base Period: 1982=100

Download: [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
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	253.099		
2012	256.405	256.968	256.616	256.544	257.372	257.629	257.423	257.641	258.021	258.578	258.943	258.845	257.582		
2013	259.752	260.234	260.156	260.341	261.055	261.360	262.229	262.497	262.960	263.085	262.934	263.081	261.641		
2014	263.718	264.523	264.146	264.508	265.013	265.656									

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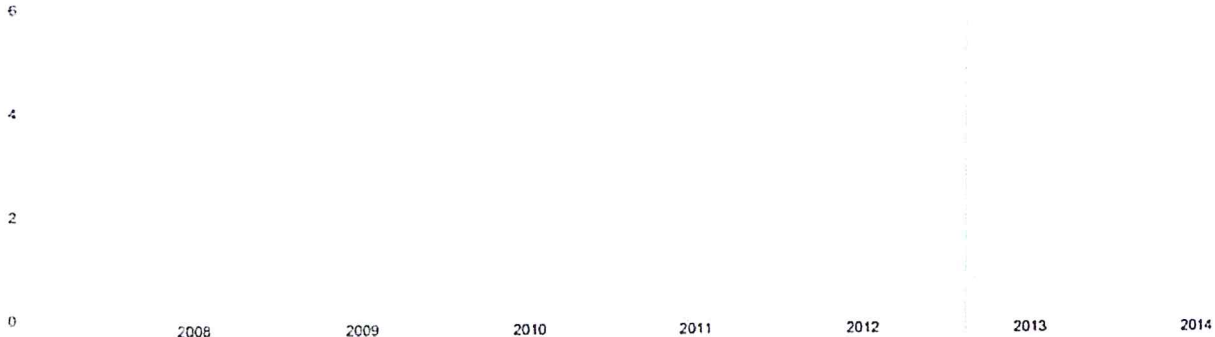
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California No 2 Diesel Ultra Low Sulfur (0-15 ppm) Retail Prices

Dollars per Gallon



Source: U.S. Energy Information Administration

Chart Tools

no analysis applied

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				

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

Release Date: 9/8/2014


Next Release Date: 9/15/2014

Referring Pages:

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

Databases, Tables & Calculators by Subject

10/11/2014 10:57 AM

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Data extracted on: August 11, 2014 (5:03:57 PM)

Consumer Price Index - All Urban Consumers

Series Id: CUUR4225A6
Not Seasonally Adjusted
Area: San Francisco-Oakland-San Jose, CA
Item: All items
Base Period: 1982=100

Download:  [xls](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
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								250.507	

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Consumer Price Index - Urban Wage Earners and Clerical Workers

Series Id: CUURPAQ725SA0
Not Seasonally Adjusted
Area: San Francisco-Oakland-Hayward-Jose, CA
Item: All items
Base Period: 1982=100

Download: [xlsx](#)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2011		226.638		231.600		230.605		231.445		232.371		231.109	230.337	229.074	231.600
2012		234.618		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								247.097	

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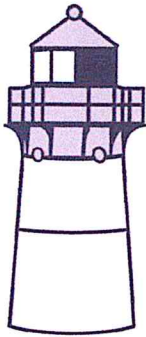
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MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier'. The signature is stylized and cursive.

SUBJECT: Review and Possible Action Concerning Sewer Authority Mid-Coastside Guidelines for Recycled Water.

Staff was informed by Sewer Authority Mid-Coastside, that the SAM Board approved Guidelines for Recycled Water to be distributed to the Member Agencies for review and approval.

To date the principles have not been received. SAM indicated the possibility to send the document before this meeting.

RECOMMENDATION:

The item has been placed on the agenda to allow initial discussions and review. The item will be placed on the December 4 agenda to allow for proper staff and board review and action.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

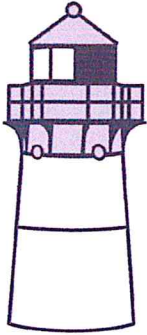
FROM: Clemens Heldmaier, General Manager

SUBJECT: Review and Possible Action to Adopt Resolution of Application to San Mateo County Local Agency Formation Commission for Amendment to Sphere of Influence and Approval of Extraterritorial Service for MWSD

This item relates to the “Big Wave North Parcel Alternative” project (“NPA”) consisting of a Wellness Center for the developmentally disabled and related commercial uses on property adjacent to the Pillar Ridge Manufactured Home Park but currently located outside MWSD’s boundaries. The Addendum to the Final Environmental Impact Report for the NPA is scheduled to be considered by the County Planning Commission on November 12, 2014 in the multiuse room of El Granada Elementary School, 400 Santiago Ave., Half Moon Bay. The Addendum lists MWSD as the provider for water service for the project and staff has responded to comments to the Addendum regarding the District’s capability of providing that service. If the Planning Commission certifies the Addendum and approves related development entitlements, the next action calls for the Board of Supervisors’ approval of the project, including issuance of a Coastal Development Permit, approval of major and minor subdivisions, a development agreement with the County and other entitlements.

Since the NPA is located outside MWSD’s boundaries an amendment to MWSD’s Sphere of Influence and approval for extraterritorial service by the San Mateo County Local Agency Formation Commission (“LAFCO”) is required. Those actions are initiated by adoption of a resolution by MWSD’s Board. Under an initial timeline provided by LAFCO it appeared that that agency would be considering our applications in January 2015. However, since the date for the County’s Planning Commission review of the project has slipped after we received that initial timeline and staff does not have an estimated time for the Board of Supervisors review, action at this time would be premature. Therefore, this matter is on the agenda as an information item and for such discussion as the Board may desire. At such time as Planning Commission certification of the Addendum and the Commission and Board of Supervisors have granted the related entitlements, consideration of the LAFCO actions may proceed.

RECOMMENDATION: Review and discuss.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

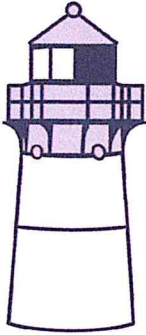
A handwritten signature in blue ink, appearing to be 'Clemens Heldmaier', written in a cursive style.

**SUBJECT: Review and Possible Action Concerning Labor
Compliance Services for Alta Vista Storage Tank
Project**

The item was placed erroneously on the agenda. There is no discussion or action on this topic required at this time.

RECOMMENDATION:

This is for Board information only.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning ACWA
JPIA Commitment to Excellent Program.**

The District is a member of the Association of California Water Agencies Joint Powers Insurance Agency and participated recently in a voluntary annual Workers Compensation Risk Assessment with the organization. In addition to the ACWA JPIA program the District participates in an ongoing Safety Training and Risk Assessment program that is shared with the Sewer Authority Mid-Coastside and the Coastside County Water District.

The ACWA representative introduced the Commitment to Excellence Program. The program targets areas that expose members and the insurance pool to the most frequent and highest valued claims. Members are asked to consider supporting and adopting best practices that reduce losses. Members are not required to adopt specific programs or policies as part of their commitment.

RECOMMENDATION:

Sign the Commitment to Excellence Certificate and authorize the General Manager to send a copy to ACWA JPIA.



October 1, 2014

JOINT POWERS
INSURANCE AUTHORITY

P. O. Box 619082
Roseville, CA 95661-9082

phone

916.786.5742
800.231.5742

direct line

916.774.7050
800.535.7899

fax

916.774.7040

www.acwajpia.com

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Mr. Clemens Heldmaier, General Manager
Montara Water and Sanitary District
P. O. Box 370131
Montara, California 94037

RE: WORKERS' COMPENSATION RISK ASSESSMENT

Dear Clemens:

It was a pleasure meeting with you during my visit on August 26, 2014. The purpose was to obtain an update on District operations and to assess the potential for workers' compensation losses. Please thank Julian Martinez, Superintendent, for his time and consideration.

I introduced the "Commitment to Excellence" (C2E) Program. This Program was highlighted at the ACWA/JPIA Conference in May 2014. Members are asked to consider supporting and adopting best practices that reduce losses. The areas that expose members and the pool to the most frequent and highest valued claims include:

- At-fault vehicle accidents and driver review/qualification standards
- Infrastructure failures related to deferred preventive maintenance or capital improvement programs
- Construction related losses associated with risk transfer and contracting
- Employment practices claims connected to hiring practices and employee manuals and policies
- Workers' compensation claims, especially in the areas of ergonomics and personal protective equipment

Enclosed you will find a C2E certificate for you and your Board to consider signing. Your District's commitment to the Program is simply to work towards loss reduction, whenever and however possible. Members are not required to adopt specific programs or policies as part of their commitment.

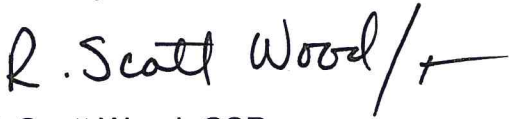
Over 100 members have already signed on to support the C2E Program. Thank you in advance for your commitment to this Program. Please send us a copy once your certificate has been signed.

Mr. Clemens Heldmaier, General Manager
Montara Water and Sanitary District
October 1, 2014
Page 2

We discussed the recommendation regarding access to the District's diversion structure and related fall protection issues. I appreciate the effort your District is taking to minimize exposures and control fall protection issues. We discussed the two proposed designs and their strengths and weaknesses.

If you have any questions or comments, please contact me at (916) 786-5742, or email swood@acwajpia.com.

Sincerely,

A handwritten signature in black ink that reads "R. Scott Wood" followed by a stylized flourish.

R. Scott Wood, CSP
Senior Risk Management Consultant

101:ll

Enc: Recommendations

c: Julian Martinez, Superintendent
JPIA Risk Management Committee
JPIA Member Services
Dwight Wilson, JPIA Board Member



ASSOCIATION OF CALIFORNIA WATER AGENCIES
JOINT POWERS
INSURANCE AUTHORITY

Commitment to Excellence

MONTARA WATER AND SANITARY DISTRICT

and the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA) in mutual support for ensuring the most consistent, cost effective, and broadest possible affordable insurance coverage and related services, and in partnership with all ACWA/JPIA members, and in the interest of reducing ***Montara Water and Sanitary District's*** insurance costs, commit to a program of excellence that, through the implementation of "best practices" reduces the potential and frequency of:

- **Vehicle Losses**
- **Infrastructure Related Losses**
- **Construction Related Losses**
- **Employment Practices Claims**
- **Ergonomic (Musculoskeletal) and Fall Injuries**

Walt "Andy" Sells (CEO, ACWA/JPIA)
Signature

Signature (General Manager)

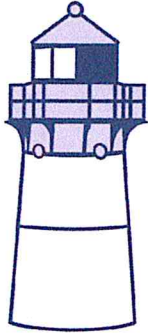
Signature (Board Member)

Signature (Board Member)

Signature (Board Member)

Signature (Board Member)

Signature (Board Member)



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **November 6, 2014**

A blue ink signature, likely of Clemens Heldmaier, General Manager.

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: General Manager's Report

Water Operations: The General Manager participated in the supervision of the water operations and training of new employees.

Construction of the Alta Vista Tank commenced on October 20, 2014. The tank is scheduled for completion by December 2015.

Rehabilitation of the Portola 3 Well was completed successfully.

Conferences:

The General Manager attended the American Water Works Association Fall Conference in Reno from October 20-23.

RECOMMENDATION:

This is for Board information only.