



**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

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

# AGENDA

## **District Board of Directors**

8888 Cabrillo Highway  
Montara, California 94037

**August 15, 2019 at 7:30 p.m.**

**CALL TO ORDER**

**ROLL CALL**

**PRESIDENT'S STATEMENT**

**ORAL COMMENTS** (Items other than those on the agenda)

**PUBLIC HEARING**

**CONSENT AGENDA**

1. [Approve Minutes for July 2, July 18, 2019.](#)
2. [Approve Financial Statements for June 2019.](#)
3. Approve Warrants for August 1, 2019.
4. [SAM Flow Report for June 2019.](#)
5. [Monthly Review of Current Investment Portfolio.](#)
6. [Connection Permit Applications Received.](#)
7. [Monthly Water Production Report for June 2019.](#)
8. [Rain Report.](#)

9. [Solar Energy Report.](#)
10. [Monthly Public Agency Retirement Service Report for May 2019.](#)

## **OLD BUSINESS**

1. [Review and Possible Action Concerning MWSD Collections Contract with the Sewer Authority Mid-Coastside.](#)

## **NEW BUSINESS (NONE)**

## **REPORTS**

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

## **FUTURE AGENDAS**

1. Collections Contract Status Update
2. Action Minutes Review

## **CONVENE IN CLOSED SESSION**

### **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

(Government Code §54956.9(d)(4))  
Initiation of litigation  
Number of cases: 1

### **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

(Government Code §54956.9(d)(2))  
Significant Exposure to Litigation  
Number of cases: 1

### **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

(Government Code §54956.9(d)(1))  
Case Names: *Ecological Rights Foundation v. Sewer Authority Mid-Coastside* (USDC ND Case No. 3:18-cv-04413-VC)  
*City of Half Moon Bay v. Granada Community Services District, et al.*  
(Santa Clara County Super. Ct. No. 17CV316927)

## **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

(Government Code §54957(b)(1))

Title: General Manager

### **REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY**

### **ADJOURNMENT**

### **PARTICIPATION BY TELECONFERENCE**

The following Director will participate by teleconference in all or a portion of the meeting of the Board, including Closed Session, from the following locations:

Director Eric Marshall – 4 West University Parkway, Baltimore, MD, 21218, US

The District has a curfew of 10:30 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 the 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 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](http://www.mwsd.montara.org)) subject to staff's ability to post the documents before the meeting.



**MONTARA WATER & SANITARY**  
**DISTRICT**

**BOARD OF DIRECTORS MEETING**  
**JULY 2, 2019**

**MINUTES**

**SPECIAL SESSION BEGAN AT 7:37 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Boyd, Lohman, Slater-Carter, Harvey, and Marshall

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier  
District Clerk, Tracy Beardsley

Others Present: District Counsel, Dave Schricker  
District Counsel, Christine Fitzgerald  
District Sewer Engineer, Pippin Cavagnaro

**PRESIDENT'S STATEMENT – None**

**ORAL COMMENTS - None**

**PUBLIC HEARING - None**

**CONSENT AGENDA**

1. Approve Minutes for May 18, June 6, and June 20, 2019
2. Approve Financial Statements for May 2019
3. Approve Warrants for July 1, 2019

4. SAM Flow Report for May 2019
5. Monthly Review of Current Investment Portfolio
6. Connection Permit Applications Received
7. Monthly Water Production Report for May 2019
8. Rain Report
9. Solar Energy Report
10. Monthly Public Agency Retirement Service Report for April 2019

Director Marshall made a motion to approve the consent agenda and was seconded by Director Boyd. All were in favor and the motion passed unanimously 5-0

#### **OLD BUSINESS – None**

#### **NEW BUSINESS -**

##### **1. Review and Possible Action Concerning Filing Notice of Completion for the 2017-2018 Sewer Improvement Project and Spot Repairs.**

General Manager Heldmaier: Last year, we entered into an agreement with Pacific Trenchless for our sewer improvement project and spot repairs, the focus being in the back of Montara and some of Moss Beach. We received a letter from our District Engineer that the work has been successfully completed and Pippin is recommending a Notice-of-Completion to be filed with the County Recorder. After expiration of a 35-day lien period, the 5% retention will be paid to the contractor. The staff recommendation is to authorize the General Manager to file the attached Notice-of-Completion with the County Recorder.

Director Boyd: That was a pretty big project. It is great to be at this point on it. Congratulations on doing great work.

General Manager Heldmaier: Yes, I want to thank Pippin, as he spent quite a lot of time back there. And I want to thank Julian, because there was a lot of water stuff involved—main lines had to be moved for this project, and there were conflicts and some change orders associated with that. A lot of our field staff was also involved, and I want to also thank them for that.

Director Harvey: What does the 120% completion mean?

District Sewer Engineer: We added two things. We paid the contractor for extra work to move a water line so we can have the 10 foot separation according to the State Health Code and we were doing spot repairs and we found some additional, including one section on 6<sup>th</sup> street that was bad enough that we pipe-burst the whole line. So, the total project ended up 20% more value that it was originally bid.

District Counsel Schricker recommended that a roll call vote be taken.

Director Boyd made a motion to authorize the General Manager to file the Notice of Completion with the County Recorder and Director Marshall seconded the motion. A roll call vote was taken, and the motion passed unanimously 5-0.

## REPORTS

Director Slater-Carter stated that a short open session meeting was planned to allow for a longer closed session meeting.

### 1. Sewer Authority Mid-Coastside Meeting (Slater-Carter) –

Director Lohman: The big item was about the wet weather project expansion project. Because of the time and the dates coming closer and having to work in the proposed wet weather, all the bids came in very high—much higher than we expected, because of the time constraints and having to work during the wet weather. So, instead of authorizing something that was going to be twice as expensive, we are going to go out for bids again...

Director Boyd: We rejected all the bids and staff proposed a method to secure a bid quickly so that we can get something done on the necessary time schedule.

Director Marshall: What was the primary reason for the high bid?

Director Lohman: I think the primary reason was because of the various time restraints put on the original bids, and by the time we got the bids they had to do the whole thing in three months, including the wet weather.

Director Boyd: Simply put, the delays in getting the RP out and getting to where SAM could ask the work to be done, reduced the available time to get the project done down to something that comes with a lot of risk, especially with a per-day late fee that was part of the bid package. And that is because we have the deadline from the Regional Board. So we are still in a risky spot, and the number was significantly higher than what we planned for.

Director Marshall: I noticed, looking at the agenda, the variations on some of the line items were quite a bit different between the various bidders.

Director Boyd: That's normal. You get three bids, and they put the money in different places. But the low bid was almost double than what we originally planned for... We were planning for a \$600,000-\$700,000 dollar project. We are not talking about end of the world kind of numbers, but we are asking staff to do what they can to try to bring something a little closer to what we budgeted for.

Director Slater-Carter: Did Half Moon Bay say anything about the cost?

Director Boyd: Everyone was curious as to why the costs went up. But, as we know, construction costs does nothing but go up. The only time it ever goes down is when the economy is in such bad shape that people are worried about laying people off. That's not today. When we got the engineer's estimate that was fully a year ago, and there was no real notion that a year ago we would not be able to go out to bid sooner. But things happen, and the time delay cost us money. We know where the time delay came from, and it is not from this Board. That said, we have to do what we can to get this thing done, because the Regional Board—we have an agreement, and we need to honor that.

Director Marshall: Is that year end?

Director Boyd: It's this year. It's sooner than we would like.

**2. Mid-Coast Community Council Meeting (Slater-Carter) –**

Director Slater-Carter: At the last meeting there was a discussion about 2 three story apartment buildings in Moss Beach, which will be on the eastside of the highway. If people are interested, please contact the Mid-Coast Council.

**3. CSDA Report (Lohman) – none**

**4. LAFCo Report (Lohman) -- none**

**5. Attorney's Report (Schricker) – none**

**6. Directors' Report – none**

**7. General Manager's Report (Heldmaier) –**

General Manager Heldmaier: The two new trucks that we are ordered are here now. That was perfect timing for us, as you know, we had an accident and one truck was severely damaged.

Director Marshall asked if the Systems Operator was okay.

General Manager Heldmaier replied that he is fine.

**FUTURE AGENDAS**

**1. Collections Contract Status Update**

**BRIEF RECESS**

REGULAR MEETING ENDED at 7:55 P.M.

CONVENE IN CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

(Government Code §54956.9(d)(4))

Initiation of litigation

Number of cases: 1

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

(Government Code § 54956.9(d)(1))

Case Names: *Ecological Rights Foundation v. Sewer Authority Mid-Coastside* (USDC ND Case No. 3:18-cv-04413-VC)

Case Names: *City of Half Moon Bay v. Granada Community Services District, et al.* (Santa Clara County Super, Crt. No. 17CV316927)

REPORT OF ACTION TAKEN IN CLOSED SESSION

ADJOURNMENT

The District has a curfew of 10:30 pm for all meetings. The meeting may be extending for one hour by vote of the Board.

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved on the 15th, August 2019

Signed \_\_\_\_\_  
President





**MONTARA WATER & SANITARY**  
**DISTRICT**

**BOARD OF DIRECTORS MEETING**  
**July 18, 2019**

**MINUTES**

**REGULAR SESSION BEGAN AT 7:34 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Boyd, Harvey, Lohman, Slater-Carter, and Marshall

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier  
District Clerk, Tracy Beardsley

Others Present: District Counsel, Christine Fitzgerald  
District Financial Advisor, Alex Handlers

**PRESIDENT'S STATEMENT – None**

**ORAL COMMENTS - None**

**PUBLIC HEARING –**

Lou Wall, Montara Resident: When I was running for this Board back in the fall of 1987, I would go to the SAM Board meetings and this Board meetings. I had my own recorder and would record the meeting, and then go home and listen to the meeting a second time. And through that, I got a feel for what was going on, positions, and the matter of being on the Board. When I got elected to the Board, I

continued to do this. We would go into our meeting, and our President on the Board then would re-write the minutes that his staff would prepare to fit what he wanted to be said in the minutes, and they did not reflect what had gone on in the meetings. I had a tape recording of what was there, and so Joan Briody, who was elected with me, the two of us would take the next 30-45 minutes every meeting re-writing the minutes. Somewhere along the line it was suggested that our minutes should be action minutes. There is no need to have a transcript of the meeting, and I don't think we have any more prima donnas on this Board that want to have their words cast permanently in writing. I think you ought to consider--save time and effort in your staff and paper--to go back to action minutes and not document every word that is said by each person with regards to this. And if someone needs to do a word-by-word thing they have access to the television broadcast of the meetings.

Director Harvey asked for clarification of what action minutes are.

Lou Wall stated that they are the actions that the Board took.

Director Slater-Carter suggested adding this topic as a future agenda item.

General Manager Heldmaier reminded the Board that they have had this discussion several times before, and would have it again.

## **CONSENT AGENDA – None**

## **OLD BUSINESS –**

### **1. MWSD Collections Contract Update**

Director Slater-Carter: This is for our collections, not our trash or recycling, but our sewer system.

General Manager Heldmaier: We were asked to put this up as a standing item once per month. We were asked to review and update our contract for Sewer Collection services received from the Sewer Authority Mid-Coastside. At the last meeting, we already said there were some agreements under review by District legal counsel and that is still the case. We've looked closer at the scope of services that we think makes sense for this District and that means introducing some efficiencies—cleaning newer pipes less frequently, looking very closely at hot spots, for example, there are a number of hot spots that are being cleaned, that don't need that. However, there is an increase to inspection and testing of mains that we are thinking about, increases to pump station wash downs and a lot more attention to the pump stations themselves in various form. That is where we are right now. We are still communicating with the Sewer Authority Mid-Coastside on a more or less regular basis, touching base about once per week and getting closer to trying to exchange some language. That is where we currently are.

The next update will be on August 15, 2019. I don't expect many changes, but we will bring this up on August 15<sup>th</sup> meeting once more.

Director Lohman: Are you dealing with Kishen all the time, pretty much? Is he the acting General Manager and liaison person?

General Manager Heldmaier: Yes, he is the liaison, and has the advantage of being the engineer of the Sewer Authority Mid-Coastside, and is well versed in what is happening on the collections side.

Director Slater-Carter: I was in and talked to Kishen yesterday, and we talked about a meeting he had with a company called Electro Scan, which can detect issues with non-iron pipe. It sounded like a very interesting deal. He said if all three agencies and SAM were all to contract with Electro Scan—equipment is hugely expensive—but as a service for running scans on our non-iron pipe, it would be a better deal for everyone.

General Manager Heldmaier: He actually followed up with us directly on this, and we have been starting to think about this and talking to him about this.

Director Slater-Carter: it sounded like it is not a brand-new experimental technology. I was very glad that he had brought it forward.

General Manager Heldmaier: Yes, it sounds interesting. We are looking into it and are very interested.

Director Lohman: Do you have a rough break-down of iron versus non-iron? Roughly?

Director Slater-Carter: Are you talking about the amounts in the District?

Director Lohman: Yes.

General Manager Heldmaier: The majority of older pressurized lines are metal pipe. All the gravity pipes that we have in the District are various materials and there is also a mix of steel in them. But the majority is other stuff—we may have some Orangeburg, clay is very common, and various plastic types...

Director Slater-Carter: Since laterals are not iron as a rule, especially the older ones which may be cardboard or were cardboard, and broken clay, and so on, I'm wondering when you are talking to them if we could find out a way to do checks on our laterals since that is a lot of our I & I.

General Manager Heldmaier: Yeah. We can even think about a program where we offer home owners to participate for example.

Director Slater-Carter: Exactly.

General Manager Heldmaier: That's what I'm hearing you say, right?

Director Slater-Carter: Yes. It is an interesting technology and if it gets further along, we can have somebody come in. They actually ran a test for Kishen along the plastic pipe underneath the road between the highway and the plant. He was very pleased with the way the inspection came out, and was told that if there were holes, cracks or breaks, it would have shown exactly where they are.

## **NEW BUSINESS -**

### **1. Review and Possible Action Concerning Appropriations Limit**

General Manager Heldmaier: This is a standard item that we do every year. The California State constitution refers to it as the Gann Initiative or Gann Appropriations limit, adopted in 1980, and places limits on the amounts of proceeds of taxes that state and local agencies can appropriate and spend each year. There are some factors, like inflation and population, as well as our budget numbers that go into this calculation. We usually receive around \$250,000 dollars on the water side, and \$250,000 dollars on the sewer side in taxes. The appropriation limit for the prior fiscal year was \$2,294,185 dollars. The interesting factors that go in here is the San Mateo unincorporated area change in population was 0.4% and the change per capital personal income in California went up 3.85%. We calculated the appropriation limit for this fiscal year at \$2,392,041 dollars. So, we are way below what we are receiving and spending in taxes. We are required to adopt a resolution that manifests what I was just describing, and that is the resolution of the Montara Water and Sanitary District determining the 2019-2020 appropriation limit.

Gregg Dieguez, Montara: When I read this, I thought I was looking at found money. I don't understand what this limit is. Is this saying we could be receiving almost 4 million dollars in taxes and we are not? Or we could be receiving 2 million, and we are only getting 250 plus 250? What can we do? Because we have a deficit that you guys have quantified to some degree, that's millions. I'm just wondering what's this money?

Director Slater-Carter: We can't appropriate taxes. Why don't we let Alex, who is our economist...

General Manager Heldmaier: Yes, you are the financial expert. Do you know something about the Appropriations Limit, Alex?

District Financial Advisor, Alex Handlers: This is not our area of specialty, so I'm not that familiar how it all works....

General Manager Heldmaier: Let me answer the question, then, with the statement of if the State sends us more than \$2,392,041 dollars in taxes, then we would have a problem, and we would probably have to return some funds or alert the State that we are exceeding our appropriations limit.

Gregg Dieguez, Montara resident: How much are they sending us? You said about half a million?

General Manager Heldmaier: Yes.

Gregg Dieguez: Why can't we get the whole two million?

General Manager Heldmaier: There is no two million. This is just a theoretical limit that we can't exceed.

Director Boyd: It comes from the property taxes. That is the portion that is allocated to us. If that happens to add up more than the Gann limit, then we would have to work something out. But we can't make money appear out of nowhere. The money comes from the property taxes.

Gregg Dieguez: I was just hoping we could get to the 2 million something.

District Financial Advisor, Alex Handlers: No, it's up to the County—whoever controls the allocation with the costs given. There are all sorts of regulations on that too. If you were to get the money, it would also mean it is coming from something else—a school district or something like that.

Director Slater-Carter: And instead, they take property tax money, that, in theory should be sent to us, and it is called ERAF, and they give it to the school.

Gregg Dieguez: Well, you can't have a school without a sewer, and you know how I feel about the state of the sewers.

Director Slater-Carter: That is a whole other discussion. Needless to say, we can't and don't create taxes. So, this is a hypothetical, and it's another one of those things which when we are talking about the water rate study, you will see that there are requirements that are put on us from others that we need to pay attention to.

Director Boyd: This is just a thing we have to do every year. It requires them to do the calculation and if we exceed the number then we have to do something about it. We've never come anywhere close to the limit and we never will. But we still have the obligation to do it every year.

Director Boyd made a motion to adopt the resolution of the Montara Water and Sanitary District determining the 2019-2020 appropriation limit, and Director Lohman seconded the motion. The motion passed unanimously 5-0.

## **2. Review and Possible Action Concerning Employee Wellness Program**

General Manager Heldmaier: We have an established wellness program. I think we started this three years ago. The District contributes \$25 dollars monthly toward a health or fitness facility of the employee's choice upon proper documentation by the employee. We received a grant from the Association of Water Agencies Joint Powers Insurance Agency for \$244.00 dollars, and a \$20 Amazon gift card. We are asking the Board to once again authorize this program. We run this program from September to September. We just received notification that this was approved, and we are bringing this up in advance. For the Board information, we anticipate spending about \$700 dollars this year on the program. If all employees participate, then the District would spend \$1,820 dollars. The staff recommendation is to authorize up to \$1,820 dollars of District funds for contributions to MWSD for full-time employees' participation in wellness activities of \$25 dollars per month per employee after proof of payment by the employee.

Director Lohman: Do they actually have to join a sports center, pay money, then get reimbursed?

General Manager Heldmaier stated that the information is submitted to ACWA JPIA and they are very generous in what is acceptable. It doesn't have to be a monthly charge; it could be a number of classes or anything like that.

Director Lohman made a motion to authorize up to \$1,820 dollars of District funds for contributions to MWSD full-time employees' participation in wellness activities of \$25 dollars per month per employee after proof of payment by the employee. Director Boyd seconded the motion, and the motion passes unanimously 5-0.

## **3. Review and Possible Action Concerning Water Rate Study.**

General Manager Heldmaier: In conjunction with this year's budget approval, we were authorized to initiate a water rate study. We already brought this up about a year ago, that this need would come up and arise, and have prepared the Board for some time about the need for this. It is a fact that our current water rates are not sufficient to provide the income for this fiscal year. We just took a \$500,000-dollar loan from Sewer to Water, and that is to be re-paid within a certain amount of time. This helps to bridge the situation until we have the water rate increase in place. We asked our Financial Consultant from Bartle Wells to prepare a rate study, and unfortunately, we don't have a rate study to share at this point with the Board. We are still working with Alex on trying to get a document to the Board, and we are hoping to have something on August 15, 2019. The last rate study was implemented in 2015, and we set the Prop 218 limit for 4 years at 3%. We are going to revise the staff recommendation that is in the current staff report to refer the rate study to the Finance Committee for further consideration and are

requesting for more time before we work through this. We did a lot of thinking, and Alex, I don't know if you want to share some thoughts at this time.

District Financial Advisor, Alex Handlers: Yes, we had some discussions about this. Clemens has been telling me for a while that the water enterprise is in the "hole" and needs more funding on a couple of things. One of the big things driving it is the capital needs. We looked at your 5-year CIP. Going forward, there was part of the budget that averages approaching 2 million dollars per year (not quite). It doesn't mean you have to fund every project right out of the gate. I think a significant portion of this rate study is going to be trying to potentially phase in a more significant funding stream for your capital needs. It's not that different from what many other agencies are facing. We work for a lot of agencies on the Peninsula and a lot have pipelines that are 40, 50, 60 70 years old, old water tanks, and they didn't have to put a lot of money into them for a while. But, in doing more evaluations, they realize there is a lot of old facilities that need to be repaired, replaced, or rehabbed. I think you are in the same boat with a lot of these other agencies. Historically, you have had some pay-as-you-go funding for capital, but some of your major projects have been funded by external sources. When you bought the water system your GO bonds also provided some cash for critical initial needs. You have some very low interest State Revolving fund loans and I think an IBank loan to fund some of the needs. And also when we refunded the General Obligation bonds 6 or 7 years ago, those refunds were not only for savings but there was also an extra 1.5 million dollars of appropriations that had not been tapped, so you were able to take out another 1.5 million and still have a lower debt service at the end of the day. But looking forward, there really needs to be an adequate pay-as-you-go funding stream built in to your rates to address the long terms needs that you will have. So, some of the questions are going to be "how much, how soon, and how are we going to fund it?" One of the ideas we have been talking with staff and the Finance Committee is, since this is capital, there is a potential it could be, not just a rate increase, but it could be something separate, like a capital surcharge that would be kept aside and restricted for capital projects only, to reinvest in the community's water system. And if it isn't a capital surcharge, it could be a fixed charge that is based on meter size. There are a lot of different ways of doing it. There are other agencies that have gone this path. It is not the most common way, but there are a number of agencies in California that have such a charge and potentially it could even be collected on the property tax roll, so it is not part of the on-going billing—kind of the way you collect your sewer rates. So those are just some of the ideas, but we are digging in the study, and we have run some preliminary numbers to get a sense of what the order of magnitude is. I think that was the plan. We want to hash through some of this stuff behind the scenes and hone it a bit before stuff is brought to the Board. But it is early on in this process to get input from everyone. Maybe there is some other issues that people want to address, anything we want to hear early on--any ideas, input, things you think we might want to look at--so we can come back and make sure we are not missing the boat on something as we proceed.

Gregg Dieguez, Montara Resident: I'm glad to see this study and I recognize we are talking water here and not sewer, but I just want to make a few comments. It seems to me in Public Works, once an asset always an asset. So, you are always going to be replacing anything you put down, hopefully with better technology you can get lucky. I've been concerned when I read the capital policies for the District, that they don't go out far enough. And I would hope—as I believe I saw when SAM did a 20 year plan and presented it here a year or two ago for the Sewer side—that we take a longer look at the capital foundation, because I don't want us to be falling off the cliff where all of a sudden we reach the point that a lot of the old stuff is really breaking. I would like to see an inventory of all the water assets, their ages, their expected remaining life, and their replacement costs. And I brought up the issue of depreciation, to some controversy at previous meetings. Depreciation is an inadequate way of funding a reserve because it ignores that fact that you might have to borrow, and it is using yesterday's prices for something that you are going to have to replace tomorrow. So, I hope my comments might serve as some useful input to the Board and our consultant and I welcome the opportunity to review this study. One more thing—there was a 5-million-dollar project that was priced out for new connections. The concept was the new people were going to pay for the new stuff. So, the issues I saw in that study were, again, no time value of money—in other words, no allocation I can find in the analysis, either saying we are losing interest that we would otherwise earn or we are paying interest because we are borrowing it. And the attempt to isolate those new assets from the existing rate payers seem to fall off a cliff when the assets age, then fall into the general pool, so that the 95% of the existing rate payers would end up subsidizing in the second round of those assets. Thank you.

Director Lohman: I like the idea of, let's say we had two million dollars to spend over the next several years, not hitting all the current residents with all the future costs. The idea of taking out loans, bonds, that sort of thing, which spreads the costs out over the future, kind of like what Gregg mentioned—new people coming in will also be picking up the costs. Five years from now, when a new person moves into the District, they will start paying for that stuff too, and not just everyone right now having to take the whole hit for the full future. That has been sort of my impression. It spreads the cost out in the future, for all future people that jump in and contribute also.

Director Slater-Carter: So, you are saying not charge the current users.

Director Lohman: Not just hit everyone for the next 20 years of costs, because some of them may not even be here in 20 years. Why should they have to pay for future people's uses and that sort of thing?

Director Boyd: Why you have that notion that is part of the structure?

Director Lohman: No, I'm suggesting we consider systems like that. I don't necessary think we are doing that.



Director Slater-Carter: I hear you saying two things at once. You want to spread the costs so that they are paid for not all at once now, but across the future, so that you are not charging everyone right now.

Director Lohman: Not charging current residents for the next 20-year construction plan.

Director Lohman: I'm just asking if we are doing that. I like the idea of the water bond where they are paying over time which distributes that into the future, and that's a good thing, I think. And if we are talking about additional problems we have, replacing more pipes now. If we can continue that same kind of thought to push it out on future people also.

Director Boyd: I understand your concern. That is not how we operate. For example, for new infrastructure required for people who join the system is a long-standing policy and well back to the law, that cost needs to be borne by the ones who would require and benefit from. Say, we put in a street with a line down it, the houses along that street are going to pay for that work. It has long been that way... When those facilities are dedicated into the system, they become the community's property and then they are maintained through the fees that we collect from the users the system and the costs are allocated across the system. There is no doing that a second time. We do maintenance, sometimes replacement, but in general, it is not a matter of "we got to go buy a whole another one of those because the egg timer ran down." What we do instead, is engineering informed very carefully prioritized engineering work to guide the maintenance work that we do. That is all borne as a collective cost then we go target the areas you see in our CIP as it comes up every year. The future users paying for things for new infrastructure, we have a mechanism for that designed to allocate directly to the new ones at the time it comes in.

Director Lohman: I was thinking more like replacing one of our water mains. Everyone is using it now, it costs 2 million dollars to replace a main that everyone is currently using, and I wouldn't want just the current people to have to pay for all that, because future users will also use it.

Director Boyd: Every year we spend a lot of money. Sometimes it is a main, and sometimes it is a bunch of smaller lines, sometimes it's a bunch of pressure regulating valves and it is whatever needs doing this year based upon urgency and priority. We also have reserves where we save up money, until we have it to do a big project, like the Kanoff Station, for example. So, this is how we buffer that. The year that a line in front of my house gets replaced, I had people try to accuse me of—hey, I want my street torn up and smelling like a sewer for a little while—to benefit me. No, it is all engineer driven, and the benefit isn't as localized as it may look when we are turning dirt. We are doing this on a continuous, on-going basis, all across the District. If there is any weird imbalance, it would probably be Seal

Cove, because it moves a lot (earthquakes), and it costs more to maintain all that. That is something that this Board has spent countless hours discussing—not so much of late. I want the people listening to understand this is an on-going process and where there is something of direct benefit, those costs are allocated directly. The rest of it we carry as a collective.

Director Marshall: We are considering all of those. I think I understand the concept that you are talking about. We are in the Finance Committee and the exercise we are going through is we are considering that and weighing all of those measures. By the time we get to August, I think we will have some different options that can be debated.

Director Slater-Carter: Do we have any direction? Should we send this to the Finance Committee?

General Manager Heldmaier: Yes, that is the staff recommendation, and it will give us a chance to work on it on the staff level which includes the Finance Committee, and bring something back to the August 15<sup>th</sup> meeting.

Director Slater-Carter: Sounds good. We will put it on the agenda for August 15<sup>th</sup>.

#### **4. Review and Possible Action Concerning California Special District Association Board of Directors Election.**

General Manager Heldmaier: So, we are asked to cast a vote for the 2019 California Special District Association (CSDA) Board of Directors election for seat B (Bay Area) for the 2020-2022 term. The ballot ends on August 9<sup>th</sup>, and I will be casting the vote. There are three candidates, Ryan Clausnitzer, Tod Moody, and Cheryl Sudduth. I've submitted some details on the candidates, and am asking if you have a preference.

Director Slater-Carter stated that she had a preference for Ryan Clausnitzer. She appreciated his comments in regards to Special Districts, and felt his experience has given him a good perspective and attitude.

All Directors were in agreement.

#### **REPORTS**

- 1. Sewer Authority Mid-Coastside Meeting (Slater-Carter) – July 18<sup>th</sup> meeting was canceled.**
- 2. Mid-Coast Community Council Meeting (Slater-Carter) –**

### 3. CSDA Report (Lohman) – none

### 4. LAFCo Report (Lohman) –

Director Lohman: There was a meeting yesterday. We had what I call a standard issue LAFCo deals with, where a person had a failed septic system, and it was declared a public hazard. It was unincorporated, so they couldn't join up. It's Redwood City. They have a law that you have to hook up to Municipal if there is a pipe within 200'. There is, but it is Redwood City, and this was authorization for Redwood City to attach them. Also, over in Belmont, in an area zoned for light industrial, they are putting in a 250-unit 4 story apartment complex which includes 38 affordable units. The EIR they did say there would be no significant impact on 1000 car trips a day in that area—they predict 500 people, 500 cars, at least 1000 trips every day in Central Belmont in the industrial area. It passed that. My comment was for affordable housing it is in what a bag would approve is it is near jobs, public transportation, shopping. It was automatically approved. It was a big project appearing in the middle of nowhere in Belmont.

Director Boyd: Did they give an allocation to public transit?

Director Lohman: They didn't show anything about the EIR. This was just LAFCo approval of what was essentially already approved by all the cities. The EIR has been approved.

Director Boyd: It's not going to be 1000 trips, because it is near the train and bus.

Director Lohman: There was also a presentation from the San Mateo County Hazard Mitigation Planning Group. Dan Belville, who is the Director of Public Safety Communications gave a presentation on a process, FRST, which has to do with fire safety. That would be relevant to everyone here in Moss Beach and Montara. They are mapping vegetation, topography, highlighting worst fire areas, etc.—which has been going on since the Paradise fire. They mentioned they have acquired a chipper. I mentioned that in Santa Clara County and other cities, free chipping is provided, and asked him if that was part of the plan, and he said they were definitely considering that. This is kind of the initial things. When they do these surveys, it will help because El Granada Montara and Moss Beach have been identified as hot fire areas, and the County will be looking at what they can do to help mitigate that for all the residents here. I think that was critical for us. I also emailed the Board members and Clemens they are having a new draft policy up for Municipal Services review and for spheres of influence. It is a new document, and I emailed it to everyone. We approved the process of mailing it out to every Special District, the city, and all interested parties—so it is going to be coming up. I asked for the last document so we can review what the changes were. However, the Chair of our group said that it was essentially a complete re-write of the policy. Martha is going to send

me the old documents to compare—which I will circulate when I get those. This is super important to us, because this is where they try to consolidate again and again. If we are still under Half Moon Bay’s sphere of influence, is there a process to get out of that sphere of influence and set up our own? All those things we will probably be discussing in about a month. These are completely new policies and this could determine what our District is going to look like in the future.

General Manager Heldmaier: We do have our own sphere of influence.

5. **Attorney’s Report (Schricker) – District Counsel Dave Schricker was not present. District Counsel Christine Fitzgerald had nothing to report.**
6. **Directors’ Report – none**
7. **General Manager’s Report (Heldmaier) –**  
General Manager Heldmaier stated that the August 1<sup>st</sup> meeting was canceled and the next regular scheduled meeting will be August 15, 2019. Warrants will be signed by the Treasurer the first week of August.

Director Slater-Carter stated that an attendee told her that on the MWSD website, the time of the meeting indicated “to be announced” once the meeting started. She suggested that the timer for the meeting be adjusted to keep the meeting information posted until at least 10:00 pm.

General Manager Heldmaier replied that he would take care of it tomorrow.

Director Lohman stated that he won’t be available to attend the next SAM meeting, July 22<sup>nd</sup>.

Director Boyd agreed to attend.

## **FUTURE AGENDAS**

Discussing the type of Minutes.  
Water Rate Study

## **BRIEF RECESS**

**REGULAR MEETING ENDED at 8:23 P.M.**

**CONVENE IN CLOSED SESSION**

**CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION  
(Government Code §54956.9(d)(4))**

Initiation of litigation  
Number of cases: 1

**CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION  
(Government Code § 54956.9(d)(1))**

**Case Names: *Ecological Rights Foundation v. Sewer Authority Mid-Coastside* (USDC ND Case No. 3:18-cv-04413-VC)**

**Case Names: *City of Half Moon Bay v. Granada Community Services District, et al.* (Santa Clara County Super, Crt. No. 17CV316927)**

**REPORT OF ACTION TAKEN IN CLOSED SESSION**

**ADJOURNMENT**

The District has a curfew of 10:30 pm for all meetings. The meeting may be extending for one hour by vote of the Board.

Respectfully Submitted,

Signed \_\_\_\_\_  
Secretary

Approved on the 15, August 2019

Signed \_\_\_\_\_  
President



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 1, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager *CH*

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

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## **Budget vs. Actual – Sewer July thru June 2019 Variances over \$2,000:**

- 4400 Fees, \$2,896 below Budget – No Remodel Inspection fees, nor Remodel administration fees collected from customers in the fiscal year.
- 4610 Property Tax Receipts, \$131,640 above Budget – District received \$284,537 in ERAF apportionments in January.
- 4710 Sewer Service Charges, \$7,034 above Budget – Additional \$210,208 in apportionments received from the County.
- 4720 Sewer Service Refunds, customer, \$4,496 below Budget – Minimal refunds issued to date.
- **Overall Total Operating Income for the period ending June 30, 2019 was \$144,523 above budget. Total revenue received to date is \$3,043,248.**
- 5270 Information Systems, \$2,538 below Budget – Services are on an as needed basis.
- 5400 Legal, \$2,898 above Budget – Expenditures for on-going legal matters.
- 5540 Office Supplies, \$2,430 below Budget – Office supply requirements have been held below expected levels.
- 5560 Printing & Publishing, \$2,678 below Budget – Dependence on printed materials has become less necessary due to online production.
- 5610 Accounting, \$3,498 below Budget – Differences due to timing in billing.
- 5620 Audit, \$5,000 below Budget – Differences due to timing in billing.
- 5630 Consulting, \$4,875 above Budget – Various on-going projects developed by the board and Rauch consultants.
- 5710 San Mateo Co. Tax Roll Charges, \$2,381 below Budget – Minimal activity in the current fiscal year.
- 5800 Labor, \$34,187 above Budget – Employee benefits expenses are larger than expected due to the family composition of staff.
- 6200 Engineering, \$28,416 below Budget – Majority of costs have been capital in nature.
- 6600 Collection/Transmission \$9,450 below Budget – Minimal activity in current year.
- 6910 SAM Collections, \$25,408 below Budget – Collections bill for June has not yet been posted.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 1, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6920 SAM Operations, \$36,528 below Budget – Mid-year budget amendment request of \$67,568 paid and the June bill has not yet been posted.
- 6940 SAM Maintenance, Collection Sys, \$40,000 below Budget – No activity to date.
- 6950 SAM Maintenance, Pumping, \$20,837 above Budget – Payment for the maintenance of pump and lift stations. Costs to be capitalized at fiscal year-end.
- **Overall Total Operating Expenses for the period ending June 30, 2019 were \$120,978 below Budget.**
- **Total overall Expenses for the period ending June 30, 2019 were \$102,130 below budget. For a net ordinary income of \$246,654, budget vs. actual. Actual net ordinary income is \$704,086.**
- 7100 Connection Fees, \$118,065 above Budget – Two Connections (new construction) and one remodel connection sold in June.
- 7200 Interest Income, LAIF, \$74,074 above budget – LAIF has been out-performing projections.
- 8000 CIP, \$1,615,246 below Budget – \$24K for capital expenditures paid in June.
- 9200 I-Bank Loan – \$10,698 below Budget – Difference due to timing.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 1, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- **Budget vs. Actual – Water July thru June 2019 Variances over \$2,000:**
- 4400 Fees, \$7,309 above Budget – Miscellaneous fees collected in June need to be examined further.
- 4610 Property Tax Receipts, \$131,640 above Budget – District received \$284,537 in ERAF apportionments in January.
- 4740 Testing, Backflow, \$2,420 above Budget – additional collections in April.
- 4810 Water Sales, Domestic, \$28,058 below budget – Decrease due to increased conservation efforts as well as timing differences.
- **Overall Total Operating Income for the period ending June 30, 2019 was \$117,108 above budget. Total revenue received to date is \$2,368,154.**
- 5200 Board of Directors, \$ 2,326 above Budget – Elections expense actual was more than budgeted.
- 5240 CDPH Feeds, \$ 4,971 below Budget – Minimal activity year to date.
- 5250 Conference Attendance, \$3,533 below Budget – Fees for ACWA and CSDA conferences paid.
- 5400 Legal, \$50,374 below Budget – Majority of resources spent on the Sewer enterprise.
- 5510 Maintenance office, \$2,787 above Budget – budget overage due to unexpected fence maintenance project.
- 5610 Accounting, \$3,498 below Budget – Differences due to timing in billing.
- 5620 Audit, \$5,000 below Budget – Differences due to timing in billing.
- 5630 Consulting, \$6,915 below Budget – Budgeted projects (actuaries & rate studies) have yet to occur.
- 5720 Telephone & Internet, \$3,812 above Budget – Cost of various services higher than expected.
- 5800 Labor, \$126,681 below Budget – The District budgeted to have a 4<sup>th</sup> water operator in the current fiscal year. This has not yet happened.
- 6170 Claims, property Damage, \$9,978 below Budget – Minimal activity in this fiscal year.
- 6180 Communications, \$2,060 above Budget – SCADA system maintenance and purchase of additional equipment.
- 6195 Education & Training, \$4,041 below Budget – Expenses have been held in check through the fiscal year.





# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 1, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6200 Engineering, \$276,251 above Budget – Water Quality engineering costs are higher than anticipated due to changes at the State Water Board.
- 6400 Pumping, \$13,158 below Budget – True-up bill paid; however, it was not as much as anticipated.
- 6500 Supply, \$35,304 below Budget – Less water purchases than anticipated.
- 6600 Collection/Transmission, \$13,517 below Budget – several well maintenance projects are in process.
- 6700 Treatment, \$12,023 above Budget – Maintenance, treatment equip. costs have been higher than our expectations.
- 6800 Vehicles, \$5,657 below budget – Fuel costs and repair costs have been held below expected.
- **Overall Total Operating Expenses for the period ending June 30, 2019 were \$212,664 above Budget.**
- **Total overall Expenses for the period ending June 30, 2019 were \$23,318 above budget. For a net ordinary income of \$93,790, budgeted vs. actual. Actual net ordinary income is \$678,364.**
- 7100 Connection Fees, \$63,880 above Budget – Two new construction connection fee, and Two PFP connections sold in June.
- 7600 Bond Revenues, GO Bond, \$8,556 below Budget – Three deposits made in June.
- 8000 CIP, \$26,425 below Budget – \$83,465 of project expenses paid for in June.
- 9100 Interest Expense – GO Bonds \$107,350 below Budget – Difference due to timing.

## RECOMMENDATION:

This is for Board information only

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
 July 2018 through June 2019

	Jul '18 - Jun 19	Sewer Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	36,751.63	35,500.00	1,251.63
4400 · Fees			
4410 · Administrative Fee (New Constr)	3,647.00	3,500.00	147.00
4420 · Administrative Fee (Remodel)	0.00	2,000.00	-2,000.00
4430 · Inspection Fee (New Constr)	3,448.00	3,500.00	-52.00
4440 · Inspection Fee (Remodel)	0.00	4,000.00	-4,000.00
4460 · Remodel Fees	5,376.00	4,000.00	1,376.00
4470 · Other Fees	1,633.00		
<b>Total 4400 · Fees</b>	14,104.00	17,000.00	-2,896.00
4610 · Property Tax Receipts	406,640.37	275,000.00	131,640.37
4710 · Sewer Service Charges	2,559,258.59	2,552,225.00	7,033.59
4720 · Sewer Service Refunds, Customer	496.14	-4,000.00	4,496.14
4760 · Waste Collection Revenues	23,172.39	23,000.00	172.39
4990 · Other Revenue	2,825.32		
<b>Total Income</b>	3,043,248.44	2,898,725.00	144,523.44
<b>Gross Profit</b>	3,043,248.44	2,898,725.00	144,523.44
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	6,874.89	6,500.00	374.89
5200 · Board of Directors			
5210 · Board Meetings	3,298.02	2,500.00	798.02
5220 · Director Fees	2,062.50	4,000.00	-1,937.50
5230 · Election Expenses	4,265.36	5,000.00	-734.64
<b>Total 5200 · Board of Directors</b>	9,625.88	11,500.00	-1,874.12
5250 · Conference Attendance	2,467.40	3,000.00	-532.60
5270 · Information Systems	1,462.00	4,000.00	-2,538.00
5300 · Insurance			
5310 · Fidelity Bond	437.50	500.00	-62.50
5320 · Property & Liability Insurance	2,215.00	2,000.00	215.00
<b>Total 5300 · Insurance</b>	2,652.50	2,500.00	152.50
5350 · LAFCO Assessment	1,794.00	2,000.00	-206.00
5400 · Legal			
5420 · Meeting Attendance, Legal	13.50	9,500.00	-9,486.50
5430 · General Legal	20,259.50	150,000.00	-129,740.50
5440 · Litigation	142,125.02		
<b>Total 5400 · Legal</b>	162,398.02	159,500.00	2,898.02
5510 · Maintenance, Office	7,002.73	8,000.00	-997.27
5540 · Office Supplies	5,570.11	8,000.00	-2,429.89
5550 · Postage	2,009.19	2,500.00	-490.81
5560 · Printing & Publishing	2,321.67	5,000.00	-2,678.33

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer

July 2018 through June 2019

	Jul '18 - Jun 19	Sewer Budget		\$ Over Budget
<b>5600 · Professional Services</b>				
5610 · Accounting	26,502.50	30,000.00		-3,497.50
5620 · Audit	8,000.00	13,000.00		-5,000.00
5630 · Consulting	24,874.50	20,000.00		4,874.50
5640 · Data Services	6,079.02	6,000.00		79.02
5650 · Labor & HR Support	2,238.50	2,500.00		-261.50
5660 · Payroll Services	949.17	1,000.00		-50.83
<b>Total 5600 · Professional Services</b>	68,643.69	72,500.00		-3,856.31
5710 · San Mateo Co. Tax Roll Charges	119.00	2,500.00		-2,381.00
5720 · Telephone & Internet	22,935.86	24,000.00		-1,064.14
5730 · Mileage Reimbursement	1,449.47	1,500.00		-50.53
5740 · Reference Materials	87.00	200.00		-113.00
5790 · Other Administrative	448.24			
<b>5800 · Labor</b>				
5810 · CalPERS 457 Deferred Plan	18,955.38	15,912.00		3,043.38
5820 · Employee Benefits	54,986.68	35,635.00		19,351.68
5830 · Disability Insurance	1,246.96	1,534.00		-287.04
5840 · Payroll Taxes	15,609.93	17,390.00		-1,780.07
5850 · PARS	15,864.19	15,416.00		448.19
<b>5900 · Wages</b>				
5910 · Management	112,113.04	103,725.00		8,388.04
5920 · Staff	125,760.41	119,047.00		6,713.41
5930 · Staff Certification	1,800.00	1,800.00		0.00
5940 · Staff Overtime	1,434.84	2,744.00		-1,309.16
<b>Total 5900 · Wages</b>	241,108.29	227,316.00		13,792.29
5960 · Worker's Comp Insurance	2,065.13	2,447.00		-381.87
<b>Total 5800 · Labor</b>	349,836.56	315,650.00		34,186.56
<b>Total 5000 · Administrative</b>	647,698.21	628,850.00		18,848.21
<b>6000 · Operations</b>				
6170 · Claims, Property Damage	20,514.24	20,000.00		514.24
6195 · Education & Training	558.96	1,000.00		-441.04
<b>6200 · Engineering</b>				
6210 · Meeting Attendance, Engineering	0.00	2,000.00		-2,000.00
6220 · General Engineering	33,584.23	60,000.00		-26,415.77
<b>Total 6200 · Engineering</b>	33,584.23	62,000.00		-28,415.77
6320 · Equipment & Tools, Expensed	0.00	1,000.00		-1,000.00
<b>6330 · Facilities</b>				
6335 · Alarm Services	4,975.38	5,700.00		-724.62
6337 · Landscaping	2,152.00	2,400.00		-248.00
<b>Total 6330 · Facilities</b>	7,127.38	8,100.00		-972.62
<b>6400 · Pumping</b>				
6410 · Pumping Fuel & Electricity	41,572.35	41,000.00		572.35
<b>Total 6400 · Pumping</b>	41,572.35	41,000.00		572.35
<b>6600 · Collection/Transmission</b>				
6660 · Maintenance, Collection System	550.00	10,000.00		-9,450.00
<b>Total 6600 · Collection/Transmission</b>	550.00	10,000.00		-9,450.00

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer

July 2018 through June 2019

	Jul '18 - Jun 19	Sewer Budget	\$ Over Budget
<b>6800 · Vehicles</b>			
6810 · Fuel	1,021.49	1,000.00	21.49
6820 · Truck Equipment, Expensed	27.42	160.00	-132.58
6830 · Truck Repairs	423.48	1,000.00	-576.52
<b>Total 6800 · Vehicles</b>	1,472.39	2,160.00	-687.61
<b>6900 · Sewer Authority Midcoastside</b>			
6910 · SAM Collections	302,628.21	328,036.00	-25,407.79
6920 · SAM Operations	1,212,619.38	1,249,147.00	-36,527.62
6940 · SAM Maintenance, Collection Sys	0.00	40,000.00	-40,000.00
6950 · SAM Maintenance, Pumping	70,837.07	50,000.00	20,837.07
<b>Total 6900 · Sewer Authority Midcoastside</b>	1,586,084.66	1,667,183.00	-81,098.34
<b>Total 6000 · Operations</b>	1,691,464.21	1,812,443.00	-120,978.79
<b>Total Expense</b>	2,339,162.42	2,441,293.00	-102,130.58
<b>Net Ordinary Income</b>	704,086.02	457,432.00	246,654.02
<b>Other Income/Expense</b>			
<b>Other Income</b>			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	246,161.00	144,600.00	101,561.00
7120 · Connection Fees (Remodel)	66,217.50	50,000.00	16,217.50
7130 · Conn. Fees, PFP (New Constr)	286.40		
<b>Total 7100 · Connection Fees</b>	312,664.90	194,600.00	118,064.90
7200 · Interest Income - LAIF	99,072.73	25,000.00	74,072.73
<b>Total 7000 · Capital Account Revenues</b>	411,737.63	219,600.00	192,137.63
<b>Total Other Income</b>	411,737.63	219,600.00	192,137.63
<b>Other Expense</b>			
8000 · Capital Improvement Program			
8075 · Sewer	2,262,254.30	3,877,500.00	-1,615,245.70
<b>Total 8000 · Capital Improvement Program</b>	2,262,254.30	3,877,500.00	-1,615,245.70
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	16,826.35	16,826.00	0.35
9200 · I-Bank Loan	12,782.62	23,481.00	-10,698.38
<b>Total 9000 · Capital Account Expenses</b>	29,608.97	40,307.00	-10,698.03
<b>Total Other Expense</b>	2,291,863.27	3,917,807.00	-1,625,943.73
<b>Net Other Income</b>	-1,880,125.64	-3,698,207.00	1,818,081.36
<b>Net Income</b>	<b>-1,176,039.62</b>	<b>-3,240,775.00</b>	<b>2,064,735.38</b>

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2018 through June 2019

	Water		
	Jul '18 - Jun 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	36,751.76	35,500.00	1,251.76
4400 · Fees			
4410 · Administrative Fee (New Constr)	3,126.00	5,500.00	-2,374.00
4420 · Administrative Fee (Remodel)	0.00	900.00	-900.00
4430 · Inspection Fee (New Constr)	2,956.00	5,000.00	-2,044.00
4440 · Inspection Fee (Remodel)	0.00	650.00	-650.00
4450 · Mainline Extension Fees	3,119.20		
4460 · Remodel Fees	1,899.72		
4470 · Other Fees	8,258.10		
<b>Total 4400 · Fees</b>	<b>19,359.02</b>	<b>12,050.00</b>	<b>7,309.02</b>
4510 · Grants	280.00		
4610 · Property Tax Receipts	406,640.30	275,000.00	131,640.30
4740 · Testing, Backflow	18,420.00	16,000.00	2,420.00
4810 · Water Sales, Domestic	1,887,437.03	1,915,496.00	-28,058.97
4850 · Water Sales Refunds, Customer	-4,670.43	-3,000.00	-1,670.43
4990 · Other Revenue	3,936.32		
<b>Total Income</b>	<b>2,368,154.00</b>	<b>2,251,046.00</b>	<b>117,108.00</b>
<b>Gross Profit</b>	<b>2,368,154.00</b>	<b>2,251,046.00</b>	<b>117,108.00</b>
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	3,401.81	3,500.00	-98.19
5200 · Board of Directors			
5210 · Board Meetings	3,297.98	4,000.00	-702.02
5220 · Director Fees	2,062.50	3,300.00	-1,237.50
5230 · Election Expenses	4,265.35		
<b>Total 5200 · Board of Directors</b>	<b>9,625.83</b>	<b>7,300.00</b>	<b>2,325.83</b>
5240 · CDPH Fees	10,529.50	15,500.00	-4,970.50
5250 · Conference Attendance	2,467.40	6,000.00	-3,532.60
5270 · Information Systems	1,462.00	3,000.00	-1,538.00
5300 · Insurance			
5310 · Fidelity Bond	437.50	500.00	-62.50
5320 · Property & Liability Insurance	2,215.00	2,700.00	-485.00
<b>Total 5300 · Insurance</b>	<b>2,652.50</b>	<b>3,200.00</b>	<b>-547.50</b>
5350 · LAFCO Assessment	2,520.00	2,500.00	20.00
5400 · Legal			
5420 · Meeting Attendance, Legal	13.50	8,500.00	-8,486.50
5430 · General Legal	18,112.50	60,000.00	-41,887.50
<b>Total 5400 · Legal</b>	<b>18,126.00</b>	<b>68,500.00</b>	<b>-50,374.00</b>
5510 · Maintenance, Office	10,787.24	8,000.00	2,787.24
5520 · Meetings, Local	40.84		
5530 · Memberships	22,236.00	20,500.00	1,736.00
5540 · Office Supplies	7,133.14	7,000.00	133.14
5550 · Postage	8,564.80	7,000.00	1,564.80
5560 · Printing & Publishing	3,044.69	2,000.00	1,044.69

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2018 through June 2019

	Jul '18 - Jun 19	Water Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	26,502.50	30,000.00	-3,497.50
5620 · Audit	8,000.00	13,000.00	-5,000.00
5630 · Consulting	28,084.73	35,000.00	-6,915.27
5650 · Labor & HR Support	2,238.50	2,500.00	-261.50
5660 · Payroll Services	949.18	1,000.00	-50.82
5690 · Other Professional Services	480.00		
<b>Total 5600 · Professional Services</b>	<b>66,254.91</b>	<b>81,500.00</b>	<b>-15,245.09</b>
<b>5710 · San Mateo Co. Tax Roll Charges</b>	<b>119.00</b>		
5720 · Telephone & Internet	28,811.92	25,000.00	3,811.92
5730 · Mileage Reimbursement	2,067.14	2,000.00	67.14
5740 · Reference Materials	0.00	800.00	-800.00
5790 · Other Administrative	790.98		
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	38,265.59	43,029.00	-4,763.41
5820 · Employee Benefits	76,497.86	80,058.00	-3,560.14
5830 · Disability Insurance	3,085.61	4,288.00	-1,202.39
5840 · Payroll Taxes	39,124.25	48,760.00	-9,635.75
5850 · PARS	30,909.91	35,734.00	-4,824.09
<b>5900 · Wages</b>			
5910 · Management	112,112.96	103,725.00	8,387.96
5920 · Staff	356,877.20	426,804.00	-69,926.80
5930 · Staff Certification	9,275.00	11,400.00	-2,125.00
5940 · Staff Overtime	45,516.29	69,334.00	-23,817.71
5950 · Staff Standby	24,704.68	26,123.00	-1,418.32
<b>Total 5900 · Wages</b>	<b>548,486.13</b>	<b>637,386.00</b>	<b>-88,899.87</b>
5960 · Worker's Comp Insurance	9,521.46	23,317.00	-13,795.54
<b>Total 5800 · Labor</b>	<b>745,890.81</b>	<b>872,572.00</b>	<b>-126,681.19</b>
<b>Total 5000 · Administrative</b>	<b>946,526.51</b>	<b>1,135,872.00</b>	<b>-189,345.49</b>
<b>6000 · Operations</b>			
6160 · Backflow Prevention	576.26	1,000.00	-423.74
6170 · Claims, Property Damage	21.75	10,000.00	-9,978.25
<b>6180 · Communications</b>			
6185 · SCADA Maintenance	12,060.65	10,000.00	2,060.65
<b>Total 6180 · Communications</b>	<b>12,060.65</b>	<b>10,000.00</b>	<b>2,060.65</b>
6195 · Education & Training	4,959.04	9,000.00	-4,040.96
<b>6200 · Engineering</b>			
6210 · Meeting Attendance, Engineering	0.00	500.00	-500.00
6220 · General Engineering	1,466.80	45,000.00	-43,533.20
6230 · Water Quality Engineering	420,284.47	100,000.00	320,284.47
<b>Total 6200 · Engineering</b>	<b>421,751.27</b>	<b>145,500.00</b>	<b>276,251.27</b>
6320 · Equipment & Tools, Expensed	11,768.46	5,000.00	6,768.46
<b>6330 · Facilities</b>			
6335 · Alarm Services	665.58	800.00	-134.42
6337 · Landscaping	4,844.95	6,000.00	-1,155.05
<b>Total 6330 · Facilities</b>	<b>5,510.53</b>	<b>6,800.00</b>	<b>-1,289.47</b>
6370 · Lab Supplies & Equipment	2,111.85	2,000.00	111.85

## Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water

July 2018 through June 2019

	Water		
	Jul '18 - Jun 19	Budget	\$ Over Budget
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	71,075.50	90,000.00	-18,924.50
6420 · Pumping Maintenance, Generators	17,541.00	10,000.00	7,541.00
6430 · Pumping Maintenance, General	3,447.60	5,000.00	-1,552.40
6440 · Pumping Equipment, Expensed	477.71	700.00	-222.29
<b>Total 6400 · Pumping</b>	<b>92,541.81</b>	<b>105,700.00</b>	<b>-13,158.19</b>
<b>6500 · Supply</b>			
6510 · Maintenance, Raw Water Mains	1,857.02	2,100.00	-242.98
6520 · Maintenance, Wells	8,157.34	10,000.00	-1,842.66
6530 · Water Purchases	6,781.42	40,000.00	-33,218.58
<b>Total 6500 · Supply</b>	<b>16,795.78</b>	<b>52,100.00</b>	<b>-35,304.22</b>
<b>6600 · Collection/Transmission</b>			
6610 · Hydrants	0.00	1,000.00	-1,000.00
6620 · Maintenance, Water Mains	46,951.81	50,000.00	-3,048.19
6630 · Maintenance, Water Svc Lines	3,506.09	20,000.00	-16,493.91
6640 · Maintenance, Tanks	1,593.46	1,000.00	593.46
6650 · Maint., Distribution General	7,340.57	7,000.00	340.57
6660 · Maintenance, Collection System	413.98		
6670 · Meters	8,177.42	2,500.00	5,677.42
<b>Total 6600 · Collection/Transmission</b>	<b>67,983.33</b>	<b>81,500.00</b>	<b>-13,516.67</b>
<b>6700 · Treatment</b>			
6710 · Chemicals & Filtering	17,299.76	30,000.00	-12,700.24
6720 · Maintenance, Treatment Equip.	26,586.12	4,000.00	22,586.12
6730 · Treatment Analysis	44,137.58	42,000.00	2,137.58
<b>Total 6700 · Treatment</b>	<b>88,023.46</b>	<b>76,000.00</b>	<b>12,023.46</b>
<b>6770 · Uniforms</b>	<b>10,772.50</b>	<b>12,000.00</b>	<b>-1,227.50</b>
<b>6800 · Vehicles</b>			
6810 · Fuel	5,788.39	8,000.00	-2,211.61
6820 · Truck Equipment, Expensed	155.38	1,000.00	-844.62
6830 · Truck Repairs	2,399.67	5,000.00	-2,600.33
<b>Total 6800 · Vehicles</b>	<b>8,343.44</b>	<b>14,000.00</b>	<b>-5,656.56</b>
<b>6890 · Other Operations</b>	<b>43.48</b>		
<b>Total 6000 · Operations</b>	<b>743,263.61</b>	<b>530,600.00</b>	<b>212,663.61</b>
<b>Total Expense</b>	<b>1,689,790.12</b>	<b>1,666,472.00</b>	<b>23,318.12</b>
<b>Net Ordinary Income</b>	<b>678,363.88</b>	<b>584,574.00</b>	<b>93,789.88</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 · Capital Account Revenues</b>			
<b>7100 · Connection Fees</b>			
7110 · Connection Fees (New Constr)	151,098.00	173,020.00	-21,922.00
7130 · Conn. Fees, PFP (New Constr)	163,769.17	80,000.00	83,769.17
7140 · Conn. Fees, PFP (Remodel)	2,032.40		
<b>Total 7100 · Connection Fees</b>	<b>316,899.57</b>	<b>253,020.00</b>	<b>63,879.57</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
 July 2018 through June 2019

	Jul '18 - Jun 19	Water Budget	\$ Over Budget
7600 · Bond Revenues, G.O.	1,141,880.49	1,150,436.00	-8,555.51
<b>Total 7000 · Capital Account Revenues</b>	<b>1,458,780.06</b>	<b>1,403,456.00</b>	<b>55,324.06</b>
<b>Total Other Income</b>	<b>1,458,780.06</b>	<b>1,403,456.00</b>	<b>55,324.06</b>
<b>Other Expense</b>			
8000 · Capital Improvement Program			
8100 · Water	454,575.15	481,000.00	-26,424.85
<b>Total 8000 · Capital Improvement Program</b>	<b>454,575.15</b>	<b>481,000.00</b>	<b>-26,424.85</b>
9000 · Capital Account Expenses			
9075 · PFP Connection Expenses	12,995.00		
9100 · Interest Expense - GO Bonds	145,171.26	252,521.00	-107,349.74
9125 · PNC Equipment Lease Interest	16,826.36	16,826.00	0.36
9150 · SRF Loan	78,501.33	78,455.00	46.33
9210 · Conservation Program/Rebates	1,500.00	2,000.00	-500.00
<b>Total 9000 · Capital Account Expenses</b>	<b>254,993.95</b>	<b>349,802.00</b>	<b>-94,808.05</b>
<b>Total Other Expense</b>	<b>709,569.10</b>	<b>830,802.00</b>	<b>-121,232.90</b>
<b>Net Other Income</b>	<b>749,210.96</b>	<b>572,654.00</b>	<b>176,556.96</b>
<b>Net Income</b>	<b>1,427,574.84</b>	<b>1,157,228.00</b>	<b>270,346.84</b>



**Montara Water & Sanitary District**  
**Restricted and Non Restricted Cash Assets**  
**July 2018 through June 2019**

**Assets and Reserves Information**

Year to Date Cash Information	<b>July</b>	<b>August</b>	<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>Target Reserves</b>	<b>\$ Over/(Under) Targets</b>	<b>% Over/Under Targets</b>
<b>Sewer - Operations</b>															
Wells Fargo Operating - Sewer	2,527,401.70	2,272,516.58	2,196,490.71	1,364,083.77	1,531,356.14	2,510,774.87	2,079,956.56	1,948,543.50	646,069.41	1,995,242.22	1,364,911.52	1,325,335.32			
<b>Sewer - Reserve Accounts</b>															
LAIF -															
Capital Reserve	3,786,797.70	3,786,797.70	3,786,797.70	3,810,640.78	3,810,640.78	3,810,640.78	3,810,640.78	3,837,302.34	3,837,302.34	3,865,146.05	3,865,146.05	3,865,146.05	2,589,500.00	1,197,297.70	146%
Connection Fees Reserve	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	194,600.00	-	100%
Operating Reserve	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	406,882.00	-	100%
Sub-total	4,388,279.70	4,388,279.70	4,388,279.70	4,412,122.78	4,412,122.78	4,412,122.78	4,412,122.78	4,438,784.34	4,438,784.34	4,466,628.05	4,466,628.05	4,466,628.05			
<b>Water - Operations</b>															
Wells Fargo Operating - Water	886,304.60	900,197.83	915,718.26	930,168.60	945,981.14	960,107.69	974,995.09	988,257.51	1,000,982.20	1,013,623.35	1,025,705.01	1,038,826.71			
<b>Water - Reserve Accounts</b>															
Wells Fargo Bank-															
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	945,817.00	(547,568.00)	42%
Connection Fees Reserve	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	253,020.00	-	100%
SRF Reserve	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	48,222.00	-	100%
Operating Reserve	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	46,009.00	277,745.00	(231,736.00)	17%
Sub-total	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00			
<b>Water - Restricted accounts</b>															
First Republic Bank - Water															
Acquisition & Improvement Fund	376.13	346.13	316.13	286.13	346.13	316.13	-	-	-	-	-	-			
Cost of issuance	62.94	32.94	2.94	-	-	-	-	-	-	-	-	-			
GO Bonds Fund	1,514,515.09	939,297.05	940,709.77	940,709.77	940,709.77	959,237.50	1,517,717.30	998,775.44	999,647.28	1,405,134.78	1,405,134.78	1,405,134.78			
Sub-total	1,514,954.16	939,676.12	941,028.84	940,995.90	941,055.90	959,553.63	1,517,717.30	998,775.44	999,647.28	1,405,134.78	1,405,134.78	1,405,134.78			
Total Cash and equivalents	<b>10,062,440.16</b>	<b>9,246,170.23</b>	<b>9,187,017.51</b>	<b>8,392,871.05</b>	<b>8,576,015.96</b>	<b>9,588,058.97</b>	<b>9,730,291.73</b>	<b>9,119,860.79</b>	<b>7,830,983.23</b>	<b>9,626,128.40</b>	<b>9,007,879.36</b>	<b>8,981,424.86</b>			

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL			
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>																
<b>Income</b>																
4220 · Cell Tower Lease	3,046.20	3,046.20	3,046.20	3,046.20	3,046.20	3,046.20	3,046.20	3,046.20	3,046.20	3,091.29	3,091.29	3,153.25	36,751.63	35,500.00	1,251.63	103.53%
<b>4400 · Fees</b>																
4410 · Administrative Fee (New Constr)		1,563.00			521.00		521.00				521.00	521.00	3,647.00	3,500.00	147.00	104.2%
4420 · Administrative Fee (Remodel)														2,000.00	-2,000.00	
4430 · Inspection Fee (New Constr)		1,480.00			492.00		492.00				492.00	492.00	3,448.00	3,500.00	-52.00	98.51%
4440 · Inspection Fee (Remodel)														4,000.00	-4,000.00	
4460 · Remodel Fees	532.00	114.00	1,042.00	114.00	114.00	1,095.00	365.00			1,251.00	114.00	635.00	5,376.00	4,000.00	1,376.00	134.4%
4470 · Other Fees												1,633.00	1,633.00			
<b>Total 4400 · Fees</b>	532.00	3,157.00	1,042.00	114.00	1,127.00	1,095.00	1,378.00			1,251.00	1,127.00	3,281.00	14,104.00	17,000.00	-2,896.00	82.97%
4610 · Property Tax Receipts			635.07	227.05	24,855.28	111,582.72	143,262.88	18,011.22	589.57	82,556.37	1,158.01	23,762.20	406,640.37	275,000.00	131,640.37	147.87%
4710 · Sewer Service Charges		909.70				1,305,969.41		102,690.09		939,481.16		210,208.23	2,559,258.59	2,552,225.00	7,033.59	100.28%
4720 · Sewer Service Refunds, Customer							496.14						496.14	-4,000.00	4,496.14	-12.4%
4760 · Waste Collection Revenues	1,054.27	3,013.27	1,067.16	2,616.64	1,008.41	2,556.69	983.35	3,113.36	861.78	2,955.00	970.14	2,972.32	23,172.39	23,000.00	172.39	100.75%
4990 · Other Revenue		512.29	1,100.00	1,000.00	139.01	13.07		44.64			16.31		2,825.32			
<b>Total Income</b>	4,632.47	10,638.46	6,890.43	7,003.89	30,175.90	1,424,263.09	149,166.57	126,905.51	4,497.55	1,029,334.82	6,362.75	243,377.00	3,043,248.44	2,898,725.00	144,523.44	104.99%
<b>Gross Profit</b>	4,632.47	10,638.46	6,890.43	7,003.89	30,175.90	1,424,263.09	149,166.57	126,905.51	4,497.55	1,029,334.82	6,362.75	243,377.00	3,043,248.44	2,898,725.00	144,523.44	104.99%
<b>Expense</b>																
<b>5000 · Administrative</b>																
5190 · Bank Fees	2,741.45	348.18	388.21	368.24	383.39	343.48	405.12	405.02	381.43	360.37	386.71	363.29	6,874.89	6,500.00	374.89	105.77%
<b>5200 · Board of Directors</b>																
5210 · Board Meetings	20.92	125.00		148.73		135.64	1,715.36	294.92	139.65	350.00	45.32	322.48	3,298.02	2,500.00	798.02	131.92%
5220 · Director Fees		187.50	262.50	375.00		187.50	187.50	225.00		300.00		337.50	2,062.50	4,000.00	-1,937.50	51.56%
5230 · Election Expenses										4,265.36			4,265.36	5,000.00	-734.64	85.31%
<b>Total 5200 · Board of Directors</b>	20.92	312.50	262.50	523.73		323.14	1,902.86	519.92	139.65	4,915.36	45.32	659.98	9,625.88	11,500.00	-1,874.12	83.7%
5250 · Conference Attendance	111.63							1,025.00		247.50	392.19	691.08	2,467.40	3,000.00	-532.60	82.25%
5270 · Information Systems	1,079.50						60.00			262.50		60.00	1,462.00	4,000.00	-2,538.00	36.55%
<b>5300 · Insurance</b>																
5310 · Fidelity Bond		437.50											437.50	500.00	-62.50	87.5%
5320 · Property & Liability Insurance			2,215.00										2,215.00	2,000.00	215.00	110.75%
<b>Total 5300 · Insurance</b>		437.50	2,215.00										2,652.50	2,500.00	152.50	106.1%
5350 · LAFCO Assessment								1,794.00					1,794.00	2,000.00	-206.00	89.7%
<b>5400 · Legal</b>																
5420 · Meeting Attendance, Legal				13.50									13.50	9,500.00	-9,486.50	0.14%
5430 · General Legal				5,900.00		7,334.50	2,212.50		712.50	2,000.00		2,100.00	20,259.50	150,000.00	-129,740.50	13.51%
5440 · Litigation	2,450.00		24,430.00	22,780.00		19,844.57	11,925.00		6,045.00	31,996.45	13,670.00	8,984.00	142,125.02			
<b>Total 5400 · Legal</b>	2,450.00		24,430.00	28,693.50		27,179.07	14,137.50		6,757.50	33,996.45	13,670.00	11,084.00	162,398.02	159,500.00	2,898.02	101.82%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2018 through June 2019

													TOTAL			
	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
5510 - Maintenance, Office		528.74	100.00	160.00		2,586.21	160.00	2,277.15	342.63	478.00	210.00	160.00	7,002.73	8,000.00	-997.27	87.53%
5540 - Office Supplies	234.38	354.80	170.75	652.04		1,003.32	505.58	1,685.88	154.78	431.77	9.76	367.05	5,570.11	8,000.00	-2,429.89	69.63%
5550 - Postage	77.67	100.50	94.81	741.00	406.44	300.93			77.67	100.50		109.67	2,009.19	2,500.00	-490.81	80.37%
5560 - Printing & Publishing	86.83	45.44	549.38	53.77	834.52	545.10	42.24	55.93		53.85		54.61	2,321.67	5,000.00	-2,678.33	46.43%
5600 - Professional Services																
5610 - Accounting		2,050.00		8,400.00		2,250.00	3,700.00	1,602.50	2,150.00		3,300.00	3,050.00	26,502.50	30,000.00	-3,497.50	88.34%
5620 - Audit				5,000.00			3,000.00						8,000.00	13,000.00	-5,000.00	61.54%
5630 - Consulting	1,338.25	375.00		3,385.56		386.25	7,962.60	617.50	3,158.75	3,073.77		4,576.82	24,874.50	20,000.00	4,874.50	124.37%
5640 - Data Services		6,079.02											6,079.02	6,000.00	79.02	101.32%
5650 - Labor & HR Support	203.50	203.50	203.50	203.50		407.00	203.50	203.50	203.50	203.50		203.50	2,238.50	2,500.00	-261.50	89.54%
5660 - Payroll Services	71.08	73.30	73.30	73.30	72.19	72.19	139.22	72.19	73.30	75.14	76.98	76.98	949.17	1,000.00	-50.83	94.92%
<b>Total 5600 - Professional Services</b>	<b>1,612.83</b>	<b>8,780.82</b>	<b>276.80</b>	<b>17,062.36</b>	<b>72.19</b>	<b>3,115.44</b>	<b>15,005.32</b>	<b>2,495.69</b>	<b>5,585.55</b>	<b>3,352.41</b>	<b>3,376.98</b>	<b>7,907.30</b>	<b>68,643.69</b>	<b>72,500.00</b>	<b>-3,856.31</b>	<b>94.68%</b>
5710 - San Mateo Co. Tax Roll Charges				119.00									119.00	2,500.00	-2,381.00	4.76%
5720 - Telephone & Internet	1,440.07	1,496.77	154.48	3,974.09	233.36	2,082.20	2,093.78	4,119.47	165.65	4,458.03	321.87	2,396.09	22,935.86	24,000.00	-1,064.14	95.57%
5730 - Mileage Reimbursement				878.91		154.02		70.38		197.95	83.82	64.39	1,449.47	1,500.00	-50.53	96.63%
5740 - Reference Materials								87.00					87.00	200.00	-113.00	43.5%
5790 - Other Administrative						448.24							448.24			
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	1,293.41	1,337.49	1,235.40	1,348.41	1,315.65	1,013.60	4,892.71	1,264.04	1,312.15	1,324.82	1,356.78	1,260.92	18,955.38	15,912.00	3,043.38	119.13%
5820 - Employee Benefits	7,618.22	3,809.11	6,167.81	3,809.11	3,809.11	3,908.29	3,908.29	3,908.30	3,908.30	3,908.29	3,908.29	6,323.56	54,986.68	35,635.00	19,351.68	154.31%
5830 - Disability Insurance	113.36	113.36	113.36	113.36		113.36	113.36	226.72		226.72		113.36	1,246.96	1,534.00	-287.04	81.29%
5840 - Payroll Taxes	1,352.50	981.57	877.41	1,011.95	1,029.84	910.65	2,115.40	1,426.44	1,468.02	1,488.04	1,536.07	1,412.04	15,609.93	17,390.00	-1,780.07	89.76%
5850 - PARS	1,265.24	1,301.24	1,210.88	1,305.65	1,274.08	1,287.04	1,849.89	1,236.12	1,267.72	1,299.31	1,330.90	1,236.12	15,864.19	15,416.00	448.19	102.91%
5900 - Wages																
5910 - Management	9,584.73	8,381.34	8,381.34	8,381.34	8,381.34	9,025.51	16,246.24	8,746.24	8,746.24	8,746.24	8,746.24	8,746.24	112,113.04	103,725.00	8,388.04	108.09%
5920 - Staff	10,472.97	11,003.05	9,730.60	11,244.04	11,142.76	10,043.07	11,100.04	9,705.60	10,018.08	10,555.56	11,183.04	9,561.60	125,760.41	119,047.00	6,713.41	105.64%
5930 - Staff Certification	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	1,800.00		100.0%
5940 - Staff Overtime	43.56	89.28		245.52	580.32		156.24	44.64	275.28				1,434.84	2,744.00	-1,309.16	52.29%
<b>Total 5900 - Wages</b>	<b>20,251.26</b>	<b>19,623.67</b>	<b>18,261.94</b>	<b>20,020.90</b>	<b>20,254.42</b>	<b>19,218.58</b>	<b>27,652.52</b>	<b>18,646.48</b>	<b>19,189.60</b>	<b>19,451.80</b>	<b>20,079.28</b>	<b>18,457.84</b>	<b>241,108.29</b>	<b>227,316.00</b>	<b>13,792.29</b>	<b>106.07%</b>
5960 - Worker's Comp Insurance				659.65			679.73			725.75			2,065.13	2,447.00	-381.87	84.39%
<b>Total 5800 - Labor</b>	<b>31,893.99</b>	<b>27,166.44</b>	<b>27,866.80</b>	<b>28,269.03</b>	<b>27,683.10</b>	<b>26,451.52</b>	<b>41,211.90</b>	<b>26,708.10</b>	<b>27,145.79</b>	<b>28,424.73</b>	<b>28,211.32</b>	<b>28,803.84</b>	<b>349,836.56</b>	<b>315,650.00</b>	<b>34,186.56</b>	<b>110.83%</b>
<b>Total 5000 - Administrative</b>	<b>41,749.27</b>	<b>39,571.69</b>	<b>56,508.73</b>	<b>81,495.67</b>	<b>29,613.00</b>	<b>64,532.67</b>	<b>75,524.30</b>	<b>41,243.54</b>	<b>40,750.65</b>	<b>77,279.42</b>	<b>46,707.97</b>	<b>52,721.30</b>	<b>647,698.21</b>	<b>628,850.00</b>	<b>18,848.21</b>	<b>103.0%</b>
6000 - Operations																
6170 - Claims, Property Damage	339.30				16,050.00	893.72	731.22	2,500.00					20,514.24	20,000.00	514.24	102.57%
6195 - Education & Training						408.96					150.00		558.96	1,000.00	-441.04	55.9%
6200 - Engineering														2,000.00	-2,000.00	
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering		2,184.00		6,784.70		1,001.00		7,196.00		9,935.50	408.03	6,075.00	33,584.23	60,000.00	-26,415.77	55.97%
<b>Total 6200 - Engineering</b>		<b>2,184.00</b>		<b>6,784.70</b>		<b>1,001.00</b>		<b>7,196.00</b>		<b>9,935.50</b>	<b>408.03</b>	<b>6,075.00</b>	<b>33,584.23</b>	<b>62,000.00</b>	<b>-28,415.77</b>	<b>54.17%</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL			
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
6320 - Equipment & Tools, Expensed														1,000.00	-1,000.00	
6330 - Facilities																
6335 - Alarm Services	518.82	391.80	444.30	518.82		836.10	391.80	518.82	444.30	518.82		391.80	4,975.38	5,700.00	-724.62	87.29%
6337 - Landscaping		190.00	218.00	218.00	218.00	218.00	218.00	218.00	218.00	218.00	218.00		2,152.00	2,400.00	-248.00	89.67%
<b>Total 6330 - Facilities</b>	<b>518.82</b>	<b>581.80</b>	<b>662.30</b>	<b>736.82</b>	<b>218.00</b>	<b>1,054.10</b>	<b>609.80</b>	<b>736.82</b>	<b>662.30</b>	<b>736.82</b>	<b>218.00</b>	<b>391.80</b>	<b>7,127.38</b>	<b>8,100.00</b>	<b>-972.62</b>	<b>87.99%</b>
6400 - Pumping																
6410 - Pumping Fuel & Electricity	3,313.73	3,759.06	5.26	6,043.52	332.02	3,126.59	3,307.90	12,564.26	10.19	3,548.54	2,966.35	2,594.93	41,572.35	41,000.00	572.35	101.4%
<b>Total 6400 - Pumping</b>	<b>3,313.73</b>	<b>3,759.06</b>	<b>5.26</b>	<b>6,043.52</b>	<b>332.02</b>	<b>3,126.59</b>	<b>3,307.90</b>	<b>12,564.26</b>	<b>10.19</b>	<b>3,548.54</b>	<b>2,966.35</b>	<b>2,594.93</b>	<b>41,572.35</b>	<b>41,000.00</b>	<b>572.35</b>	<b>101.4%</b>
6600 - Collection/Transmission																
6660 - Maintenance, Collection System									550.00				550.00	10,000.00	-9,450.00	5.5%
<b>Total 6600 - Collection/Transmission</b>									<b>550.00</b>				<b>550.00</b>	<b>10,000.00</b>	<b>-9,450.00</b>	<b>5.5%</b>
6800 - Vehicles																
6810 - Fuel	117.48		89.21					531.26				283.54	1,021.49	1,000.00	21.49	102.15%
6820 - Truck Equipment, Expensed								18.30				9.12	27.42	160.00	-132.58	17.14%
6830 - Truck Repairs	31.45		207.61					30.73				153.69	423.48	1,000.00	-576.52	42.35%
<b>Total 6800 - Vehicles</b>	<b>148.93</b>		<b>296.82</b>					<b>580.29</b>				<b>446.35</b>	<b>1,472.39</b>	<b>2,160.00</b>	<b>-687.61</b>	<b>68.17%</b>
6900 - Sewer Authority Midcoastside																
6910 - SAM Collections				83,937.57		54,672.66	27,336.33	54,672.66	27,336.33	27,336.33		27,336.33	302,628.21	328,036.00	-25,407.79	92.26%
6920 - SAM Operations	104,095.58	104,095.58	104,095.58	104,095.58		104,095.58	104,095.58	208,191.16	104,095.58	171,663.58		104,095.58	1,212,619.38	1,249,147.00	-36,527.62	97.08%
6940 - SAM Maintenance, Collection Sys														40,000.00	-40,000.00	
6950 - SAM Maintenance, Pumping				12,025.16			8,024.43	26,423.25	2,535.51			21,828.72	70,837.07	50,000.00	20,837.07	141.67%
<b>Total 6900 - Sewer Authority Midcoastside</b>	<b>104,095.58</b>	<b>104,095.58</b>	<b>104,095.58</b>	<b>200,058.31</b>		<b>158,768.24</b>	<b>139,456.34</b>	<b>289,287.07</b>	<b>133,967.42</b>	<b>198,999.91</b>		<b>153,260.63</b>	<b>1,586,084.66</b>	<b>1,667,183.00</b>	<b>-81,098.34</b>	<b>95.14%</b>
<b>Total 6000 - Operations</b>	<b>108,416.36</b>	<b>110,620.44</b>	<b>105,059.96</b>	<b>213,623.35</b>	<b>16,600.02</b>	<b>165,252.61</b>	<b>144,105.26</b>	<b>312,864.44</b>	<b>135,189.91</b>	<b>213,220.77</b>	<b>3,742.38</b>	<b>162,768.71</b>	<b>1,691,464.21</b>	<b>1,812,443.00</b>	<b>-120,978.79</b>	<b>93.33%</b>
<b>Total Expense</b>	<b>150,165.63</b>	<b>150,192.13</b>	<b>161,568.69</b>	<b>295,119.02</b>	<b>46,213.02</b>	<b>229,785.28</b>	<b>219,629.56</b>	<b>354,107.98</b>	<b>175,940.56</b>	<b>290,500.19</b>	<b>50,450.35</b>	<b>215,490.01</b>	<b>2,339,162.42</b>	<b>2,441,293.00</b>	<b>-102,130.58</b>	<b>95.82%</b>
<b>Net Ordinary Income</b>	<b>-145,533.16</b>	<b>-139,553.67</b>	<b>-154,678.26</b>	<b>-288,115.13</b>	<b>-16,037.12</b>	<b>1,194,477.81</b>	<b>-70,462.99</b>	<b>-227,202.47</b>	<b>-171,443.01</b>	<b>738,834.63</b>	<b>-44,087.60</b>	<b>27,886.99</b>	<b>704,086.02</b>	<b>457,432.00</b>	<b>246,654.02</b>	<b>153.92%</b>
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 - Capital Account Revenues</b>																
<b>7100 - Connection Fees</b>																
7110 - Connection Fees (New Constr)	24,913.00	24,913.00		5,085.00			64,089.00		33,570.00		27,468.00	66,123.00	246,161.00	144,600.00	101,561.00	170.24%
7120 - Connection Fees (Remodel)	21,188.50	498.50	28,422.00			1,017.00	1,017.00			508.50	5,814.00	7,752.00	66,217.50	50,000.00	16,217.50	132.44%
7130 - Conn. Fees, PFP (New Constr)	286.40												286.40			
<b>Total 7100 - Connection Fees</b>	<b>46,387.90</b>	<b>25,411.50</b>	<b>28,422.00</b>	<b>5,085.00</b>		<b>1,017.00</b>	<b>65,106.00</b>		<b>33,570.00</b>	<b>508.50</b>	<b>33,282.00</b>	<b>73,875.00</b>	<b>312,664.90</b>	<b>194,600.00</b>	<b>118,064.90</b>	<b>160.67%</b>
<b>7200 - Interest Income - LAIF</b>	<b>20,724.38</b>			<b>23,843.08</b>			<b>26,661.56</b>			<b>27,843.71</b>			<b>99,072.73</b>	<b>25,000.00</b>	<b>74,072.73</b>	<b>396.29%</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Sewer**  
July 2018 through June 2019

												TOTAL				
	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Total 7000 - Capital Account Revenues</b>	67,112.28	25,411.50	28,422.00	28,928.08		1,017.00	91,767.56		33,570.00	28,352.21	33,282.00	73,875.00	411,737.63	219,600.00	192,137.63	187.49%
<b>Total Other Income</b>	67,112.28	25,411.50	28,422.00	28,928.08		1,017.00	91,767.56		33,570.00	28,352.21	33,282.00	73,875.00	411,737.63	219,600.00	192,137.63	187.49%
<b>Other Expense</b>																
<b>8000 - Capital Improvement Program</b>																
<b>8075 - Sewer</b>		164,486.00		464,869.52		587,590.09		32,639.75	961,452.35	23,355.00	3,829.50	24,032.09	2,262,254.30	3,877,500.00	-1,615,245.70	58.34%
<b>Total 8000 - Capital Improvement Program</b>		164,486.00		464,869.52		587,590.09		32,639.75	961,452.35	23,355.00	3,829.50	24,032.09	2,262,254.30	3,877,500.00	-1,615,245.70	58.34%
<b>9000 - Capital Account Expenses</b>																
<b>9125 - PNC Equipment Lease Interest</b>	1,460.18	2,890.09		2,847.57		1,407.77	1,397.05	1,386.32	1,375.55	1,364.77	1,353.95	1,343.10	16,826.35	16,826.00	0.35	100.0%
<b>9200 - I-Bank Loan</b>	1,263.57						11,519.05						12,782.62	23,481.00	-10,698.38	54.44%
<b>Total 9000 - Capital Account Expenses</b>	2,723.75	2,890.09		2,847.57		1,407.77	12,916.10	1,386.32	1,375.55	1,364.77	1,353.95	1,343.10	29,608.97	40,307.00	-10,698.03	73.46%
<b>Total Other Expense</b>	2,723.75	167,376.09		467,717.09		588,997.86	12,916.10	34,026.07	962,827.90	24,719.77	5,183.45	25,375.19	2,291,863.27	3,917,807.00	-1,625,943.73	58.5%
<b>Net Other Income</b>	64,388.53	-141,964.59	28,422.00	-438,789.01		-587,980.86	78,851.46	-34,026.07	-929,257.90	3,632.44	28,098.55	48,499.81	-1,880,125.64	-3,698,207.00	1,818,081.36	50.84%
<b>Net Income</b>	<b>-81,144.63</b>	<b>-281,518.26</b>	<b>-126,256.26</b>	<b>-726,904.14</b>	<b>-16,037.12</b>	<b>606,496.95</b>	<b>8,388.47</b>	<b>-261,228.54</b>	<b>-1,100,700.91</b>	<b>742,467.07</b>	<b>-15,989.05</b>	<b>76,386.80</b>	<b>-1,176,039.62</b>	<b>-3,240,775.00</b>	<b>2,064,735.38</b>	<b>36.29%</b>

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL			
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>																
<b>Income</b>																
4220 · Cell Tower Lease	3,046.21	3,046.21	3,046.21	3,046.21	3,046.21	3,046.21	3,046.21	3,046.21	3,046.21	3,091.30	3,091.30	3,153.27	36,751.76	35,500.00	1,251.76	103.53%
4400 · Fees																
4410 · Administrative Fee (New Constr)		521.00		521.00	521.00		521.00				521.00	521.00	3,126.00	5,500.00	-2,374.00	56.84%
4420 · Administrative Fee (Remodel)														900.00	-900.00	
4430 · Inspection Fee (New Constr)		496.00		492.00	492.00		492.00				492.00	492.00	2,956.00	5,000.00	-2,044.00	59.12%
4440 · Inspection Fee (Remodel)														650.00	-650.00	
4450 · Mainline Extension Fees							3,119.20						3,119.20			
4460 · Remodel Fees	354.00				1,180.72		365.00						1,899.72			
4470 · Other Fees		570.00								570.00	1,671.52	5,446.58	8,258.10			
<b>Total 4400 · Fees</b>	<b>354.00</b>	<b>1,587.00</b>		<b>1,013.00</b>	<b>2,193.72</b>		<b>4,497.20</b>			<b>570.00</b>	<b>2,684.52</b>	<b>6,459.58</b>	<b>19,359.02</b>	<b>12,050.00</b>	<b>7,309.02</b>	<b>160.66%</b>
4510 · Grants		280.00											280.00			
4610 · Property Tax Receipts			635.08	227.05	24,855.26	111,582.71	143,262.88	18,011.21	589.56	82,556.36	1,158.01	23,762.18	406,640.30	275,000.00	131,640.30	147.87%
4740 · Testing, Backflow					3,372.00	3,990.00	3,876.00	4,218.00		2,964.00			18,420.00	16,000.00	2,420.00	115.13%
4810 · Water Sales, Domestic	137,894.95	219,361.79	180,259.41	153,393.09	164,406.51	149,854.70	178,648.23	120,737.76	139,344.40	143,764.13	154,988.24	144,783.82	1,887,437.03	1,915,496.00	-28,058.97	98.54%
4850 · Water Sales Refunds, Customer		-818.04	-1,416.61				-1,027.88	-1,342.99	-64.91				-4,670.43	-3,000.00	-1,670.43	155.68%
4990 · Other Revenue		512.30	1,100.00	1,570.00	139.01	13.07	570.00	15.64			16.30		3,936.32			
<b>Total Income</b>	<b>141,295.16</b>	<b>223,969.26</b>	<b>183,624.09</b>	<b>159,249.35</b>	<b>198,012.71</b>	<b>268,486.69</b>	<b>332,872.64</b>	<b>144,685.83</b>	<b>142,915.26</b>	<b>232,945.79</b>	<b>161,938.37</b>	<b>178,158.85</b>	<b>2,368,154.00</b>	<b>2,251,046.00</b>	<b>117,108.00</b>	<b>105.2%</b>
<b>Gross Profit</b>	<b>141,295.16</b>	<b>223,969.26</b>	<b>183,624.09</b>	<b>159,249.35</b>	<b>198,012.71</b>	<b>268,486.69</b>	<b>332,872.64</b>	<b>144,685.83</b>	<b>142,915.26</b>	<b>232,945.79</b>	<b>161,938.37</b>	<b>178,158.85</b>	<b>2,368,154.00</b>	<b>2,251,046.00</b>	<b>117,108.00</b>	<b>105.2%</b>
<b>Expense</b>																
5000 · Administrative																
5190 · Bank Fees	1,057.50	60.00	61.57	32.94	-60.00	30.00		137.03	997.50		87.77	997.50	3,401.81	3,500.00	-98.19	97.2%
5200 · Board of Directors																
5210 · Board Meetings	20.92	125.00		148.71		135.63	1,715.36	294.91	139.65	350.00	45.31	322.49	3,297.98	4,000.00	-702.02	82.45%
5220 · Director Fees		187.50	262.50	375.00		187.50	187.50	225.00		300.00		337.50	2,062.50	3,300.00	-1,237.50	62.5%
5230 · Election Expenses										4,265.35			4,265.35			
<b>Total 5200 · Board of Directors</b>	<b>20.92</b>	<b>312.50</b>	<b>262.50</b>	<b>523.71</b>		<b>323.13</b>	<b>1,902.86</b>	<b>519.91</b>	<b>139.65</b>	<b>4,915.35</b>	<b>45.31</b>	<b>659.99</b>	<b>9,625.83</b>	<b>7,300.00</b>	<b>2,325.83</b>	<b>131.86%</b>
5240 · CDPH Fees						2,286.00		8,243.50					10,529.50	15,500.00	-4,970.50	67.93%
5250 · Conference Attendance	111.63							1,025.00		247.50	392.20	691.07	2,467.40	6,000.00	-3,532.60	41.12%
5270 · Information Systems	1,079.50						60.00			262.50		60.00	1,462.00	3,000.00	-1,538.00	48.73%
5300 · Insurance																
5310 · Fidelity Bond		437.50											437.50	500.00	-62.50	87.5%
5320 · Property & Liability Insurance			2,215.00										2,215.00	2,700.00	-485.00	82.04%
<b>Total 5300 · Insurance</b>		<b>437.50</b>	<b>2,215.00</b>										<b>2,652.50</b>	<b>3,200.00</b>	<b>-547.50</b>	<b>82.89%</b>
5350 · LAFCO Assessment								2,520.00					2,520.00	2,500.00	20.00	100.8%

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL				
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget	
<b>5400 - Legal</b>																	
5420 - Meeting Attendance, Legal				13.50									13.50	8,500.00	-8,486.50	0.16%	
5430 - General Legal				3,850.00		7,312.50	2,412.50		1,612.50	2,125.00		800.00	18,112.50	60,000.00	-41,887.50	30.19%	
<b>Total 5400 - Legal</b>				3,863.50		7,312.50	2,412.50		1,612.50	2,125.00		800.00	18,126.00	68,500.00	-50,374.00	26.46%	
<b>5510 - Maintenance, Office</b>		880.60	220.85	201.51	56.63	3,403.22	160.00	2,277.15	342.62	629.23	210.00	2,405.43	10,787.24	8,000.00	2,787.24	134.84%	
<b>5520 - Meetings, Local</b>												40.84	40.84				
<b>5530 - Memberships</b>		269.00		6,740.00		15,227.00							22,236.00	20,500.00	1,736.00	108.47%	
<b>5540 - Office Supplies</b>	234.37	979.73	170.75	1,590.24		1,003.31	505.57	1,685.88	154.77	431.72	9.75	367.05	7,133.14	7,000.00	133.14	101.9%	
<b>5550 - Postage</b>	698.47	615.66	94.80	1,943.05	406.43	804.87	517.35	1,595.15	77.67	486.24	665.44	659.67	8,564.80	7,000.00	1,564.80	122.35%	
<b>5560 - Printing &amp; Publishing</b>	86.82	45.43	549.37	53.78	834.52	545.10	42.25	263.94		56.88			3,044.69	2,000.00	1,044.69	152.24%	
<b>5600 - Professional Services</b>																	
5610 - Accounting		2,050.00		8,400.00		2,250.00	3,700.00	1,602.50	2,150.00		3,300.00	3,050.00	26,502.50	30,000.00	-3,497.50	88.34%	
5620 - Audit				5,000.00			3,000.00						8,000.00	13,000.00	-5,000.00	61.54%	
5630 - Consulting	1,923.25	375.00		3,385.56		386.25	7,962.59	617.50	3,158.75	5,699.01		4,576.82	28,084.73	35,000.00	-6,915.27	80.24%	
5650 - Labor & HR Support	203.50	203.50	203.50	203.50		407.00	203.50	203.50	203.50	203.50		203.50	2,238.50	2,500.00	-261.50	89.54%	
5660 - Payroll Services	71.08	73.30	73.30	73.30	72.19	72.19	139.23	72.19	73.30	75.14	76.98	76.98	949.18	1,000.00	-50.82	94.92%	
5690 - Other Professional Services												480.00	480.00				
<b>Total 5600 - Professional Services</b>	2,197.83	2,701.80	276.80	17,062.36	72.19	3,115.44	15,005.32	2,495.69	5,585.55	5,977.65	3,856.98	7,907.30	66,254.91	81,500.00	-15,245.09	81.29%	
<b>5710 - San Mateo Co. Tax Roll Charges</b>				119.00									119.00				
<b>5720 - Telephone &amp; Internet</b>	2,085.07	2,637.72	154.49	4,378.96	233.35	2,488.94	2,093.78	6,134.46	165.64	4,857.27	797.20	2,785.04	28,811.92	25,000.00	3,811.92	115.25%	
<b>5730 - Mileage Reimbursement</b>				974.85		154.01		396.91		197.95	279.03	64.39	2,067.14	2,000.00	67.14	103.36%	
<b>5740 - Reference Materials</b>													800.00		-800.00		
<b>5790 - Other Administrative</b>				176.00		448.23				136.06	20.69	10.00	790.98				
<b>5800 - Labor</b>																	
5810 - CalPERS 457 Deferred Plan	2,994.72	2,955.32	2,708.19	2,981.44	3,052.06	2,564.63	6,567.58	2,796.58	2,891.69	2,901.60	3,045.50	2,806.28	38,265.59	43,029.00	-4,763.41	88.93%	
5820 - Employee Benefits	12,335.62	6,167.81	3,809.11	6,167.81	6,167.81	6,323.57	6,323.57	6,323.56	6,323.56	6,323.57	6,323.57	3,908.30	76,497.86	80,058.00	-3,560.14	95.55%	
5830 - Disability Insurance	280.51	280.51	280.51	280.51		280.51	280.51	561.02		561.02		280.51	3,085.61	4,288.00	-1,202.39	71.96%	
5840 - Payroll Taxes	3,386.07	2,947.62	2,695.50	3,001.50	3,108.64	2,804.33	4,114.23	3,335.01	3,418.21	3,421.57	3,578.36	3,313.21	39,124.25	48,760.00	-9,635.75	80.24%	
5850 - PARS	2,499.83	2,591.96	2,333.24	2,596.38	2,560.04	2,514.60	3,194.36	2,405.25	2,506.08	2,596.65	2,687.20	2,424.32	30,909.91	35,734.00	-4,824.09	86.5%	
<b>5900 - Wages</b>																	
5910 - Management	9,584.72	8,381.32	8,381.32	8,381.32	8,381.33	9,025.51	16,246.24	8,746.24	8,746.24	8,746.24	8,746.24	8,746.24	112,112.96	103,725.00	8,387.96	108.09%	
5920 - Staff	29,431.49	31,019.87	27,262.39	31,063.11	30,047.42	28,826.40	31,481.20	27,969.94	29,398.48	30,635.65	31,832.62	27,908.63	356,877.20	426,804.00	-69,926.80	83.62%	
5930 - Staff Certification	600.00	650.00	650.00	650.00	950.00	800.00	800.00	800.00	825.00	850.00	850.00	850.00	9,275.00	11,400.00	-2,125.00	81.36%	
5940 - Staff Overtime	5,183.35	3,200.36	3,770.54	3,853.31	5,927.44	3,367.40	3,485.39	3,785.32	3,563.31	2,458.82	3,170.33	3,750.72	45,516.29	69,334.00	-23,817.71	65.65%	
5950 - Staff Standby	2,034.26	2,072.54	1,964.04	2,080.21	2,122.46	1,953.37	1,767.96	2,293.49	2,149.55	2,035.86	2,176.50	2,054.44	24,704.68	26,123.00	-1,418.32	94.57%	
<b>Total 5900 - Wages</b>	46,833.82	45,324.09	42,028.29	46,027.95	47,428.65	43,972.68	53,780.79	43,594.99	44,682.58	44,726.57	46,775.69	43,310.03	548,486.13	637,386.00	-88,899.87	86.05%	
5960 - Worker's Comp Insurance				3,115.70			3,193.27			3,212.49			9,521.46	23,317.00	-13,795.54	40.84%	
<b>Total 5800 - Labor</b>	68,330.57	60,267.31	53,854.84	64,171.29	62,317.20	58,460.32	77,454.31	59,016.41	59,822.12	63,743.47	62,410.32	56,042.65	745,890.81	872,572.00	-126,681.19	85.48%	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL			
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Total 5000 - Administrative</b>	75,902.68	69,207.25	57,860.97	101,831.19	63,860.32	95,602.07	100,153.94	86,311.03	68,898.02	84,066.82	68,774.69	74,057.53	946,526.51	1,135,872.00	-189,345.49	83.33%
<b>6000 - Operations</b>																
6160 - Backflow Prevention							464.95		111.31				576.26	1,000.00	-423.74	57.63%
6170 - Claims, Property Damage		21.75											21.75	10,000.00	-9,978.25	0.22%
6180 - Communications																
6185 - SCADA Maintenance		6,300.00		2,503.19		3,257.46							12,060.65	10,000.00	2,060.65	120.61%
<b>Total 6180 - Communications</b>		6,300.00		2,503.19		3,257.46							12,060.65	10,000.00	2,060.65	120.61%
6195 - Education & Training	1,498.58	200.00	166.09	522.55		200.00		720.00		112.79	584.99	954.04	4,959.04	9,000.00	-4,040.96	55.1%
6200 - Engineering																
6210 - Meeting Attendance, Engineering														500.00	-500.00	
6220 - General Engineering		968.75	406.25	24.30							67.50		1,466.80	45,000.00	-43,533.20	3.26%
6230 - Water Quality Engineering		38,201.29	21,065.50	39,120.00		79,243.11	38,053.76	32,944.02	22,060.36	51,478.08	68,843.08	29,275.27	420,284.47	100,000.00	320,284.47	420.28%
<b>Total 6200 - Engineering</b>		39,170.04	21,471.75	39,144.30		79,243.11	38,053.76	32,944.02	22,060.36	51,478.08	68,910.58	29,275.27	421,751.27	145,500.00	276,251.27	289.86%
6320 - Equipment & Tools, Expensed	1,525.40	1,001.58	305.35	1,013.20	207.68	1,024.08	1,846.93	960.10	336.35	2,442.49	760.50	344.80	11,768.46	5,000.00	6,768.46	235.37%
6330 - Facilities																
6335 - Alarm Services	127.02		52.50	127.02		52.50		127.02	52.50	127.02			665.58	800.00	-134.42	83.2%
6337 - Landscaping		497.95	483.00	483.00	483.00	483.00	483.00	483.00	483.00	483.00	483.00		4,844.95	6,000.00	-1,155.05	80.75%
<b>Total 6330 - Facilities</b>	127.02	497.95	535.50	610.02	483.00	535.50	483.00	610.02	535.50	610.02	483.00		5,510.53	6,800.00	-1,289.47	81.04%
6370 - Lab Supplies & Equipment		460.08		493.92		733.44			424.41				2,111.85	2,000.00	111.85	105.59%
6400 - Pumping																
6410 - Pumping Fuel & Electricity	6,089.22	6,538.30	1,571.22	10,330.63	1,937.73	5,707.95	4,472.38	15,045.61	2,409.57	5,838.47	5,653.56	5,480.86	71,075.50	90,000.00	-18,924.50	78.97%
6420 - Pumping Maintenance, Generators		185.82	428.62			4,732.49	124.31	207.57		8,063.75		3,798.44	17,541.00	10,000.00	7,541.00	175.41%
6430 - Pumping Maintenance, General		207.57									2,580.03	660.00	3,447.60	5,000.00	-1,552.40	68.95%
6440 - Pumping Equipment, Expensed								477.71					477.71	700.00	-222.29	68.24%
<b>Total 6400 - Pumping</b>	6,089.22	6,931.69	1,999.84	10,330.63	1,937.73	10,440.44	4,596.69	15,730.89	2,409.57	13,902.22	8,233.59	9,939.30	92,541.81	105,700.00	-13,158.19	87.55%
6500 - Supply																
6510 - Maintenance, Raw Water Mains				1,445.65	35.85	187.98	187.54						1,857.02	2,100.00	-242.98	88.43%
6520 - Maintenance, Wells		2,189.25		192.25		1,891.00	815.00	2,533.62				536.22	8,157.34	10,000.00	-1,842.66	81.57%
6530 - Water Purchases				6,781.42									6,781.42	40,000.00	-33,218.58	16.95%
<b>Total 6500 - Supply</b>		2,189.25		8,419.32	35.85	2,078.98	1,002.54	2,533.62				536.22	16,795.78	52,100.00	-35,304.22	32.24%
6600 - Collection/Transmission																
6610 - Hydrants														1,000.00	-1,000.00	
6620 - Maintenance, Water Mains		6,313.73	6,374.76			25.99	6,526.61	1,581.78		25,188.94		940.00	46,951.81	50,000.00	-3,048.19	93.9%
6630 - Maintenance, Water Svc Lines						36.87		1,218.20	900.76			1,350.26	3,506.09	20,000.00	-16,493.91	17.53%



**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL				
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget	
6640 · Maintenance, Tanks										108.61		1,484.85	1,593.46	1,000.00	593.46	159.35%	
6650 · Maint., Distribution General						27.45	398.37		6,885.41	29.34			7,340.57	7,000.00	340.57	104.87%	
6660 · Maintenance, Collection System						413.98							413.98				
6670 · Meters			2,214.89				2,603.46		3,359.07				8,177.42	2,500.00	5,677.42	327.1%	
<b>Total 6600 · Collection/Transmission</b>		6,313.73	8,589.65			504.29	9,528.44	2,799.98	11,145.24	25,326.89		3,775.11	67,983.33	81,500.00	-13,516.67	83.42%	
<b>6700 · Treatment</b>																	
6710 · Chemicals & Filtering		1,453.52	1,552.50	1,830.92	1,260.00	1,746.02	1,564.50	1,453.52	310.50	3,099.89	477.61	2,550.78	17,299.76	30,000.00	-12,700.24	57.67%	
6720 · Maintenance, Treatment Equip.	7.16	10.09	9,686.80	696.40		243.21	307.43	1,966.84	2,060.48	4,391.28	2,873.22	4,343.21	26,586.12	4,000.00	22,586.12	664.65%	
6730 · Treatment Analysis	61.80	374.60	6,598.10	602.60		7,787.10	5,861.80	2,240.78	9,927.99	2,597.21	1,216.10	6,869.50	44,137.58	42,000.00	2,137.58	105.09%	
<b>Total 6700 · Treatment</b>	68.96	1,838.21	17,837.40	3,129.92	1,260.00	9,776.33	7,733.73	5,661.14	12,298.97	10,088.38	4,566.93	13,763.49	88,023.46	76,000.00	12,023.46	115.82%	
6770 · Uniforms	1,024.15	814.00	905.15	829.35		1,618.62	716.67	741.30	688.65	1,626.58	-67.08	1,875.11	10,772.50	12,000.00	-1,227.50	89.77%	
<b>6800 · Vehicles</b>																	
6810 · Fuel	665.72	594.74	-89.21	1,218.67		543.59	770.13	478.05		615.02	640.52	351.16	5,788.39	8,000.00	-2,211.61	72.36%	
6820 · Truck Equipment, Expensed				108.64				-4.95				51.69	155.38	1,000.00	-844.62	15.54%	
6830 · Truck Repairs	178.20	595.30	581.16	42.88				131.25				413.77	457.11	2,399.67	5,000.00	-2,600.33	47.99%
<b>Total 6800 · Vehicles</b>	843.92	1,190.04	491.95	1,370.19		543.59	770.13	604.35		615.02	1,054.29	859.96	8,343.44	14,000.00	-5,656.56	59.6%	
6890 · Other Operations				43.48									43.48				
<b>Total 6000 · Operations</b>	11,177.25	66,928.32	52,302.68	68,410.07	3,924.26	109,955.84	65,196.84	63,305.42	50,010.36	106,202.47	84,526.80	61,323.30	743,263.61	530,600.00	212,663.61	140.08%	
<b>Total Expense</b>	87,079.93	136,135.57	110,163.65	170,241.26	67,784.58	205,557.91	165,350.78	149,616.45	118,908.38	190,269.29	153,301.49	135,380.83	1,689,790.12	1,666,472.00	23,318.12	101.4%	
<b>Net Ordinary Income</b>	54,215.23	87,833.69	73,460.44	-10,991.91	130,228.13	62,928.78	167,521.86	-4,930.62	24,006.88	42,676.50	8,636.88	42,778.02	678,363.88	584,574.00	93,789.88	116.04%	
<b>Other Income/Expense</b>																	
<b>Other Income</b>																	
<b>7000 · Capital Account Revenues</b>																	
<b>7100 · Connection Fees</b>																	
7110 · Connection Fees (New Constr)		17,457.00		19,203.00			55,863.00	17,457.00	2,712.00			38,406.00	151,098.00	173,020.00	-21,922.00	87.33%	
7130 · Conn. Fees, PFP (New Constr)		8,706.00	11,910.73	8,706.00			66,539.31	13,920.87	17,357.00	7,519.02	6,569.77	22,540.47	163,769.17	80,000.00	83,769.17	204.71%	
7140 · Conn. Fees, PFP (Remodel)		2,032.40											2,032.40				
<b>Total 7100 · Connection Fees</b>		28,195.40	11,910.73	27,909.00			122,402.31	31,377.87	20,069.00	7,519.02	6,569.77	60,946.47	316,899.57	253,020.00	63,879.57	125.25%	
7600 · Bond Revenues, G.O.			1,412.72	1,349.22	17,178.51	556,471.28	4,256.18	53,712.39	871.84	405,487.50	6,373.57	94,767.28	1,141,880.49	1,150,436.00	-8,555.51	99.26%	
<b>Total 7000 · Capital Account Revenues</b>		28,195.40	13,323.45	29,258.22	17,178.51	556,471.28	126,658.49	85,090.26	20,940.84	413,006.52	12,943.34	155,713.75	1,458,780.06	1,403,456.00	55,324.06	103.94%	
<b>Total Other Income</b>		28,195.40	13,323.45	29,258.22	17,178.51	556,471.28	126,658.49	85,090.26	20,940.84	413,006.52	12,943.34	155,713.75	1,458,780.06	1,403,456.00	55,324.06	103.94%	
<b>Other Expense</b>																	

**Montara Water & Sanitary District**  
**Revenue & Expenditures Budget vs. Actual - Water**  
July 2018 through June 2019

	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	TOTAL				
													Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget	
<b>8000 - Capital Improvement Program</b>																	
<b>8100 - Water</b>		4,077.50	10,424.01	32,793.37		45,501.10	148,806.79	66,782.76	19,677.85	43,046.10		83,465.67	454,575.15	481,000.00	-26,424.85	94.51%	
<b>Total 8000 - Capital Improvement Program</b>		4,077.50	10,424.01	32,793.37		45,501.10	148,806.79	66,782.76	19,677.85	43,046.10		83,465.67	454,575.15	481,000.00	-26,424.85	94.51%	
<b>9000 - Capital Account Expenses</b>																	
<b>9075 - PFP Connection Expenses</b>				6,135.00								6,860.00	12,995.00				
<b>9100 - Interest Expense - GO Bonds</b>		20,593.81						124,577.45					145,171.26	252,521.00	-107,349.74	57.49%	
<b>9125 - PNC Equipment Lease Interest</b>	1,460.19	2,890.10		2,847.56		1,407.77	1,397.06	1,386.32	1,375.56	1,364.76	1,353.94	1,343.10	16,826.36	16,826.00	0.36	100.0%	
<b>9150 - SRF Loan</b>						39,938.40						38,562.93	78,501.33	78,455.00	46.33	100.06%	
<b>9210 - Conservation Program/Rebates</b>		300.00		400.00		600.00	100.00	100.00					1,500.00	2,000.00	-500.00	75.0%	
<b>Total 9000 - Capital Account Expenses</b>	1,460.19	23,783.91		9,382.56		41,946.17	1,497.06	126,063.77	1,375.56	1,364.76	1,353.94	46,766.03	254,993.95	349,802.00	-94,808.05	72.9%	
<b>Total Other Expense</b>	1,460.19	27,861.41	10,424.01	42,175.93		87,447.27	150,303.85	192,846.53	21,053.41	44,410.86	1,353.94	130,231.70	709,569.10	830,802.00	-121,232.90	85.41%	
<b>Net Other Income</b>	-1,460.19	333.99	2,899.44	-12,917.71	17,178.51	469,024.01	-23,645.36	-107,756.27	-112.57	368,595.66	11,589.40	25,482.05	749,210.96	572,654.00	176,556.96	130.83%	
<b>Net Income</b>	<b>52,755.04</b>	<b>88,167.68</b>	<b>76,359.88</b>	<b>-23,909.62</b>	<b>147,406.64</b>	<b>531,952.79</b>	<b>143,876.50</b>	<b>-112,686.89</b>	<b>23,894.31</b>	<b>411,272.16</b>	<b>20,226.28</b>	<b>68,260.07</b>	<b>1,427,574.84</b>	<b>1,157,228.00</b>	<b>270,346.84</b>	<b>123.36%</b>	

## Montara Water & Sanitary District Funds Balance Sheet As of June 30, 2019

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	1,325,335.32	0.00	1,325,335.32
<b>LAIF Investment Fund</b>			
Capital Reserve	3,865,146.05	0.00	3,865,146.05
Connection Fees Reserve	194,600.00	0.00	194,600.00
Operating Reserve	406,882.00	0.00	406,882.00
<b>Total LAIF Investment Fund</b>	4,466,628.05	0.00	4,466,628.05
<b>Total Sewer - Bank Accounts</b>	5,791,963.37	0.00	5,791,963.37
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	1,038,826.71	1,038,826.71
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	46,009.00	46,009.00
SRF Reserve	0.00	48,222.00	48,222.00
<b>Restricted Cash</b>			
Connection Fees Reserve	0.00	253,020.00	253,020.00
GO Bonds Fund	0.00	1,405,134.78	1,405,134.78
<b>Total Restricted Cash</b>	0.00	1,658,154.78	1,658,154.78
<b>Total Water - Bank Accounts</b>	0.00	3,189,461.49	3,189,461.49
<b>Total Checking/Savings</b>	5,791,963.37	3,189,461.49	8,981,424.86
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Accounts Receivable	-1,738.64	0.00	-1,738.64
Sewer - Accounts Receivable - Ot...	70,397.21	0.00	70,397.21
<b>Total Sewer - Accounts Receivable</b>	68,658.57	0.00	68,658.57
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	-2,772.63	-2,772.63
Accounts Rec. - Backflow	0.00	14,679.11	14,679.11
Accounts Rec. - Water Residents	0.00	199,586.28	199,586.28
Unbilled Water Receivables	0.00	259,634.72	259,634.72
<b>Total Water - Accounts Receivable</b>	0.00	471,127.48	471,127.48
<b>Total Accounts Receivable</b>	68,658.57	471,127.48	539,786.05
<b>Other Current Assets</b>			
Due from Kathryn Slater-Carter	232.31	382.31	614.62
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Prepaid Refuse Charges	16,968.67	0.00	16,968.67
<b>Total Other Current Assets</b>	17,200.98	43,038.63	60,239.61
<b>Total Current Assets</b>	5,877,822.92	3,703,627.60	9,581,450.52
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	3,690,152.50	0.00	3,690,152.50
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	3,250,409.57	0.00	3,250,409.57

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
As of June 30, 2019

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
<b>Total Sewage Collection Facility</b>	<u>5,340,307.33</u>	<u>0.00</u>	<u>5,340,307.33</u>
Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-8,463,505.00	0.00	-8,463,505.00
<b>Total Sewer - Fixed Assets</b>	<u>5,062,409.24</u>	<u>0.00</u>	<u>5,062,409.24</u>
<b>Water - Fixed Assets</b>			
General Plant	0.00	26,866,754.62	26,866,754.62
Land & Easements	0.00	734,500.00	734,500.00
Surface Water Rights	0.00	300,000.00	300,000.00
Water Meters	0.00	1,058,985.00	1,058,985.00
Fixed Assets - Other	0.00	48,171.78	48,171.78
Accumulated Depreciation	0.00	-10,818,472.00	-10,818,472.00
<b>Total Water - Fixed Assets</b>	<u>0.00</u>	<u>18,189,939.40</u>	<u>18,189,939.40</u>
<b>Total Fixed Assets</b>	<u>5,062,409.24</u>	<u>18,189,939.40</u>	<u>23,252,348.64</u>
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Def'd Amts Related to Pensions	101,367.00	0.00	101,367.00
Due from Water Fund	-450,349.95	0.00	-450,349.95
<b>Joint Power Authority</b>			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
<b>Total Joint Power Authority</b>	<u>2,687,547.08</u>	<u>0.00</u>	<u>2,687,547.08</u>
<b>Total Sewer - Other Assets</b>	<u>2,338,564.13</u>	<u>0.00</u>	<u>2,338,564.13</u>
<b>Water - Other Assets</b>			
Def'd Amts Related to Pensions	0.00	190,536.00	190,536.00
Bond Acquisition Cost OID	0.00	47,864.40	47,864.40
Bond Issue Cost	0.00	51,409.55	51,409.55
<b>Total Water - Other Assets</b>	<u>0.00</u>	<u>289,809.95</u>	<u>289,809.95</u>
<b>Total Other Assets</b>	<u>2,338,564.13</u>	<u>289,809.95</u>	<u>2,628,374.08</u>
<b>TOTAL ASSETS</b>	<u><u>13,278,796.29</u></u>	<u><u>22,183,376.95</u></u>	<u><u>35,462,173.24</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable - Sewer	-207,756.07	0.00	-207,756.07
Accounts Payable - Water	0.00	449,917.42	449,917.42
<b>Total Accounts Payable</b>	<u>-207,756.07</u>	<u>449,917.42</u>	<u>242,161.35</u>
<b>Other Current Liabilities</b>			
Water - Net Pension Liability	0.00	-52,155.00	-52,155.00
Sewer - Net Pension Liability	-27,826.00	0.00	-27,826.00
<b>Sewer - Current Liabilities</b>			
Accrued Vacations	5,532.92	0.00	5,532.92
Deposits Payable	23,218.63	0.00	23,218.63
<b>Total Sewer - Current Liabilities</b>	<u>28,751.55</u>	<u>0.00</u>	<u>28,751.55</u>

**Montara Water & Sanitary District**  
**Funds Balance Sheet**  
As of June 30, 2019

<b>Water - Current Liabilities</b>			
Accrued Vacations	0.00	14,310.99	14,310.99
Deposits Payable	0.00	14,155.38	14,155.38
PFP Water Deposits	0.00	4,302.50	4,302.50
SRF Loan Payable X109 - Current	0.00	1,593.38	1,593.38
Temporary Construction Meter	0.00	9,095.22	9,095.22
<b>Total Water - Current Liabilities</b>	<b>0.00</b>	<b>43,457.47</b>	<b>43,457.47</b>
<b>Payroll Liabilities</b>			
Employee Benefits Payable	8,331.65	0.00	8,331.65
<b>Total Payroll Liabilities</b>	<b>8,331.65</b>	<b>0.00</b>	<b>8,331.65</b>
<b>Total Other Current Liabilities</b>	<b>9,257.20</b>	<b>-8,697.53</b>	<b>559.67</b>
<b>Total Current Liabilities</b>	<b>-198,498.87</b>	<b>441,219.89</b>	<b>242,721.02</b>
<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
Accrued Vacations	8,801.76	0.00	8,801.76
I-Bank Loan	755,347.13	0.00	755,347.13
PNC Equip. Loan - L/T	541,886.32	0.00	541,886.32
<b>Total Sewer - Long Term Liabilities</b>	<b>1,306,035.21</b>	<b>0.00</b>	<b>1,306,035.21</b>
<b>Water - Long Term Liabilities</b>			
Accrued Vacations	0.00	10,041.80	10,041.80
Deferred on Refunding	0.00	-187,712.00	-187,712.00
Due to Sewer Fund	0.00	-450,349.95	-450,349.95
GO Bonds - L/T	0.00	9,705,129.52	9,705,129.52
PNC Equip. Loan - L/T	0.00	541,886.37	541,886.37
SRF Loan Payable - X102	0.00	42,900.63	42,900.63
SRF Loan Payable - X109	0.00	3,214,657.45	3,214,657.45
<b>Total Water - Long Term Liabilities</b>	<b>0.00</b>	<b>12,876,553.82</b>	<b>12,876,553.82</b>
<b>Deferred Inflows (Pensions)</b>			
Sewer	21,452.00	0.00	21,452.00
Water	0.00	40,208.00	40,208.00
<b>Total Deferred Inflows (Pensions)</b>	<b>21,452.00</b>	<b>40,208.00</b>	<b>61,660.00</b>
<b>Total Long Term Liabilities</b>	<b>1,327,487.21</b>	<b>12,916,761.82</b>	<b>14,244,249.03</b>
<b>Total Liabilities</b>	<b>1,128,988.34</b>	<b>13,357,981.71</b>	<b>14,486,970.05</b>
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	113,465.56	0.00	113,465.56
<b>Total Sewer - Equity Accounts</b>	<b>12,168,010.63</b>	<b>0.00</b>	<b>12,168,010.63</b>
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	-113,465.56	-113,465.56
<b>Total Water - Equity Accounts</b>	<b>0.00</b>	<b>2,577,589.45</b>	<b>2,577,589.45</b>
Equity Adjustment Account	1,157,836.94	4,820,230.95	5,978,067.89
Net Income	-1,176,039.62	1,427,574.84	251,535.22
<b>Total Equity</b>	<b>12,149,807.95</b>	<b>8,825,395.24</b>	<b>20,975,203.19</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>13,278,796.29</b>	<b>22,183,376.95</b>	<b>35,462,173.24</b>



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **August 15, 2019**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

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**SUBJECT: SAM Flow Report for June 2019**

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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 June 2019.
- Collection System Monthly Overflow Report – June 2019.

The Average Daily Flow for Montara was 0.271 MGD in June 2019. There was no reportable overflow in May in the Montara System. SAM indicates there were 0.13 inches of rain in June 2019.

## RECOMMENDATION:

Review and file.

Attachments

# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, June 2019

Attachment C

June 2019

Total	Number of S.S.O.'s		
	HMB	GCSD	MWSD
Roots	0	0	0
Grease	0	0	0
Mechanical	0	0	0
Wet Weather	0	0	0
Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

12 Month Moving Total

Total	12 month rolling Number		
	HMB	GCSD	MWSD
Roots	0	0	0
Grease	0	0	0
Mechanical	1	0	0
Wet Weather	0	0	0
Other	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>

Reportable SSOs

Total	Reportable Number of S.S.O.'s		
	HMB	GCSD	MWSD
June 2019	0	0	0
12 Month Moving Total	1	0	0

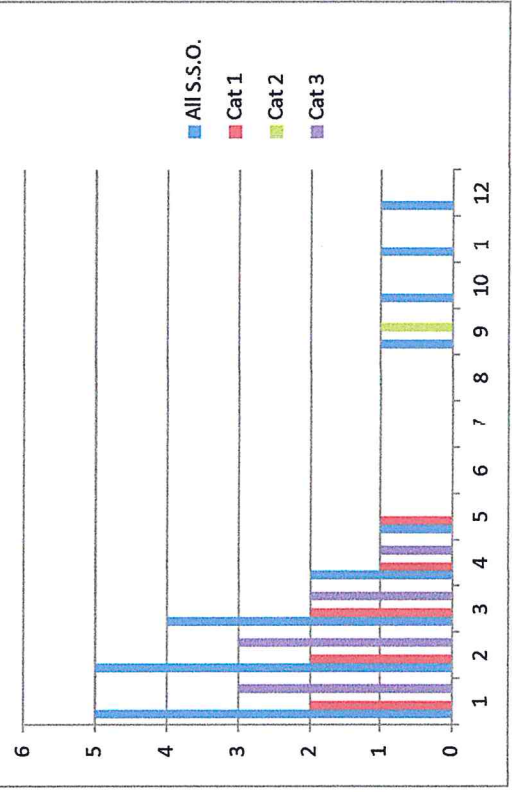
SSOs / Year / 100 Miles

Total	Number of S.S.O.'s / Year / 100 Miles		
	HMB	GCSD	MWSD
June 2019	0.0	0.0	0.0
12 Month Moving Total	1.0	0.0	0.0
Category 1	0.0	0.0	0.0
Category 2	1.0	0.0	0.0
Category 3	0.0	0.0	0.0
Miles of Sewers	104.5	33.2	27.0
	35.4%	31.8%	25.8%
			7.3
			7.0%

12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCSD	MWSD	Total Feet	Total Miles
July - 18	29,678	19,013	9,715	58,486	11.1
Aug - 18	22,610	22,212	16,155	60,997	11.6
Sep - 18	15,448	16,417	11,416	43,271	8.2
Oct - 18	21,189	10,919	14,786	46,944	8.9
Nov - 18	19,571	27,516	10,338	57,455	10.9
Dec - 18	27,756	17,317	9,422	54,535	10.3
Jan - 19	17,682	11,514	11,240	40,426	7.7
Feb - 19	10,374	9,113	11,371	30,871	5.8
Mar - 19	11,777	10,810	10,020	32,687	6.2
Apr - 19	12,934	10,811	11,247	34,982	6.6
May - 19	11,193	12,716	10,094	34,073	6.5
June - 19	14,529	18,411	10,419	43,379	8.2
<b>Annual ft</b>	<b>214,741</b>	<b>187,421</b>	<b>136,223</b>	<b>38,106</b>	
<b>Annual Mi.</b>	<b>40.7</b>	<b>35.1</b>	<b>25.8</b>		<b>101.6</b>

12 Month Moving SSO Totals Through June 2019



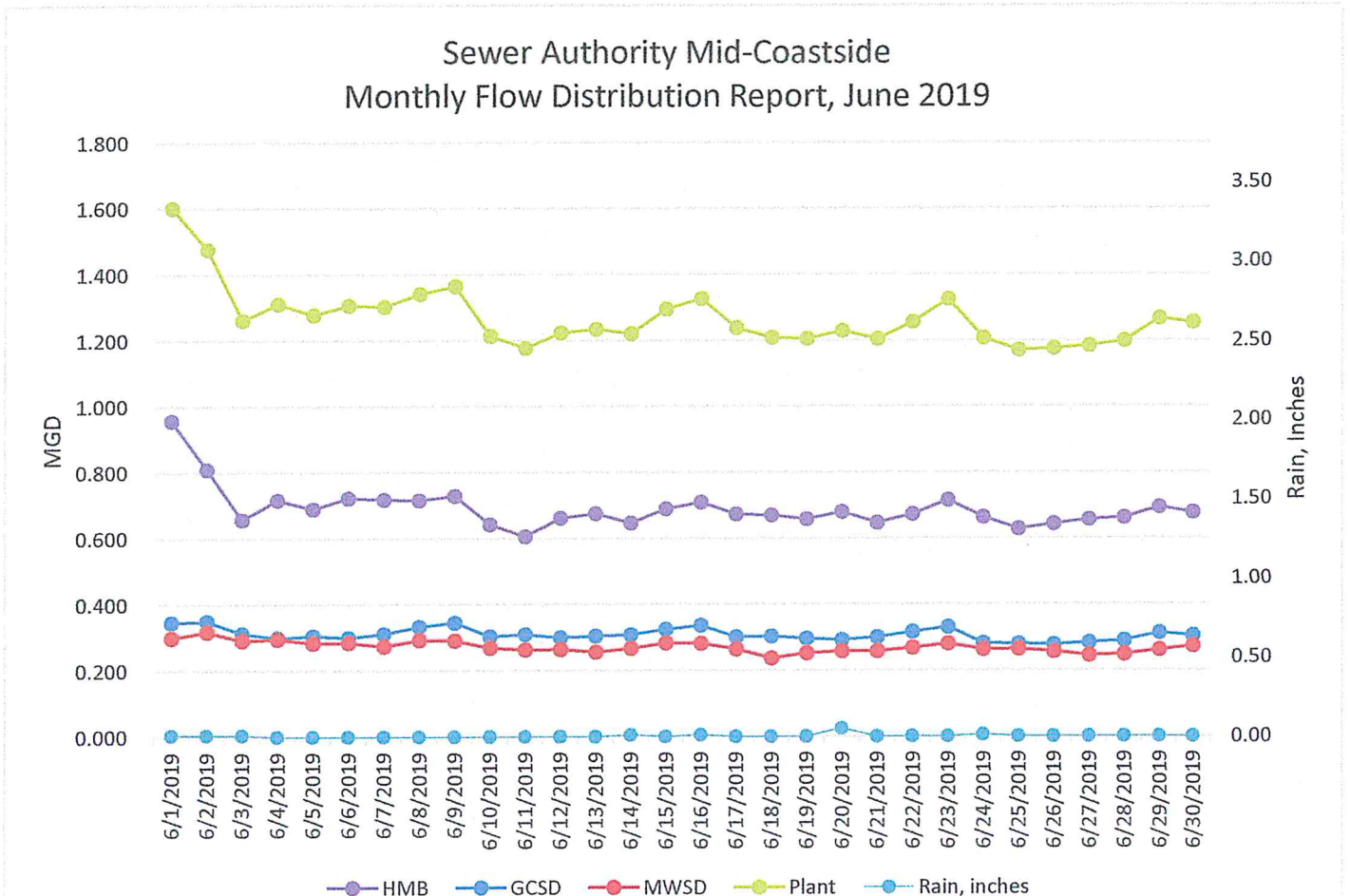
### Flow Distribution Report Summary for June 2019

The daily flow report figures for the month of June 2019 have been converted to an Average

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

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.689	54.4%
Granada Community Services District	0.308	24.3%
Montara Water and Sanitary District	<u>0.271</u>	<u>21.3%</u>
Total	1.268	100.0%





# Sewer Authority Mid-Coastside

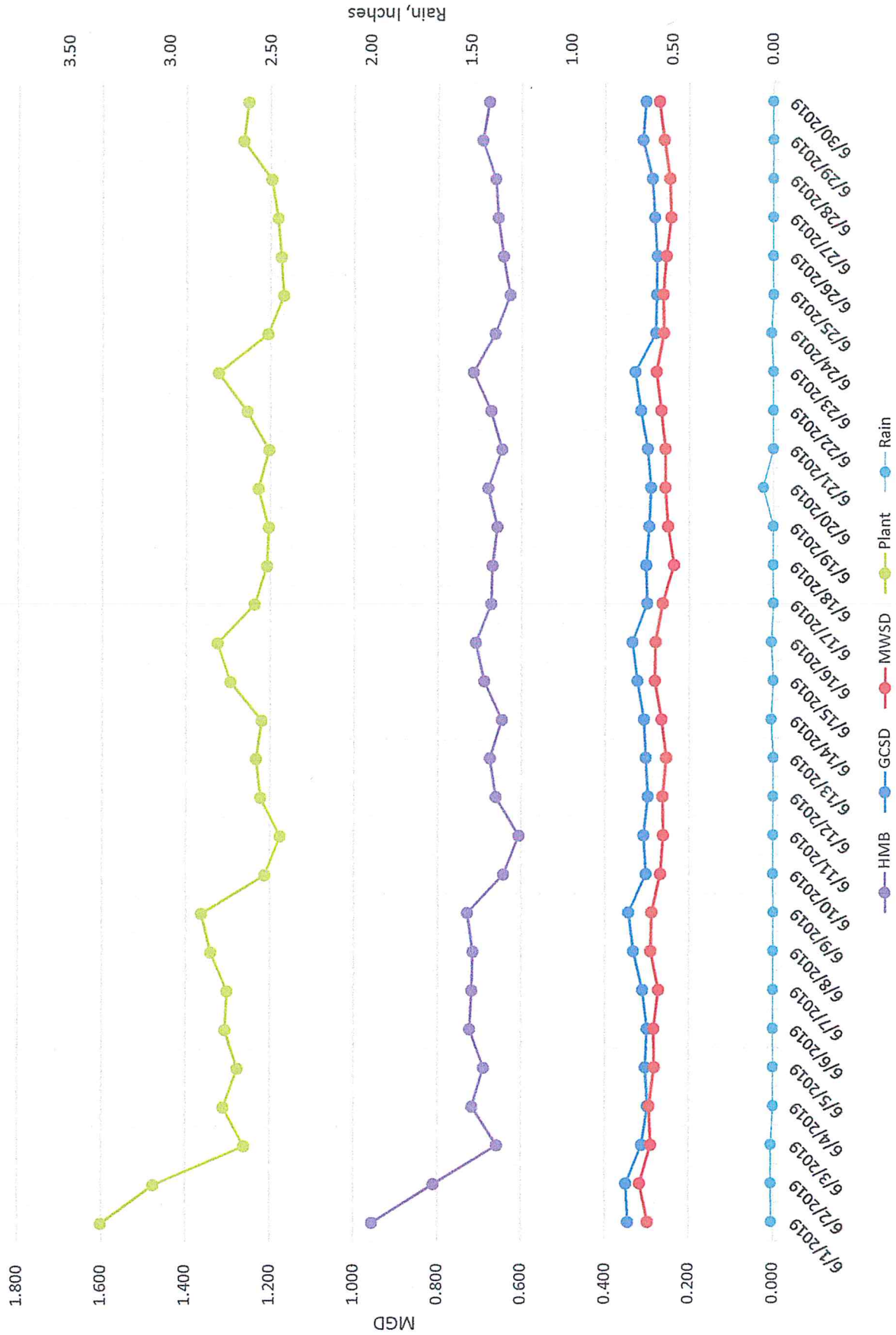
## Monthly Flow Distribution Report for June 2019

<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
6/1/2019	0.956	0.346	0.299	1.601	0.01	0.01	0.02
6/2/2019	0.809	0.350	0.317	1.476	0.01	0.01	0.02
6/3/2019	0.657	0.313	0.291	1.261	0.01	0.00	0.00
6/4/2019	0.717	0.299	0.295	1.310	0.00	0.00	0.00
6/5/2019	0.690	0.305	0.283	1.277	0.00	0.00	0.00
6/6/2019	0.723	0.300	0.284	1.306	0.00	0.00	0.00
6/7/2019	0.718	0.311	0.273	1.302	0.00	0.00	0.00
6/8/2019	0.716	0.333	0.292	1.340	0.00	0.00	0.00
6/9/2019	0.729	0.345	0.290	1.364	0.00	0.00	0.00
6/10/2019	0.642	0.303	0.268	1.213	0.00	0.00	0.00
6/11/2019	0.606	0.309	0.262	1.176	0.00	0.00	0.00
6/12/2019	0.661	0.299	0.263	1.223	0.00	0.00	0.00
6/13/2019	0.675	0.304	0.255	1.233	0.00	0.00	0.00
6/14/2019	0.646	0.308	0.266	1.220	0.01	0.00	0.00
6/15/2019	0.689	0.324	0.282	1.295	0.00	0.00	0.00
6/16/2019	0.709	0.336	0.281	1.326	0.01	0.01	0.01
6/17/2019	0.673	0.301	0.264	1.238	0.00	0.00	0.00
6/18/2019	0.669	0.303	0.236	1.208	0.00	0.00	0.00
6/19/2019	0.658	0.296	0.251	1.204	0.00	0.01	0.01
6/20/2019	0.679	0.292	0.257	1.228	0.05	0.04	0.07
6/21/2019	0.647	0.300	0.257	1.203	0.00	0.00	0.00
6/22/2019	0.672	0.316	0.267	1.255	0.00	0.00	0.00
6/23/2019	0.715	0.330	0.279	1.324	0.00	0.00	0.00
6/24/2019	0.663	0.281	0.262	1.206	0.01	0.00	0.00
6/25/2019	0.628	0.279	0.263	1.169	0.00	0.00	0.00
6/26/2019	0.643	0.277	0.255	1.174	0.00	0.00	0.00
6/27/2019	0.656	0.283	0.244	1.182	0.00	0.00	0.00
6/28/2019	0.662	0.289	0.247	1.197	0.00	0.00	0.00
6/29/2019	0.693	0.312	0.260	1.265	0.00	0.00	0.00
6/30/2019	0.677	0.304	0.272	1.253	0.00	0.00	0.00
<b>Totals</b>	<b>20.679</b>	<b>9.236</b>	<b>8.115</b>	<b>38.030</b>	<b>0.11</b>	<b>0.08</b>	<b>0.13</b>

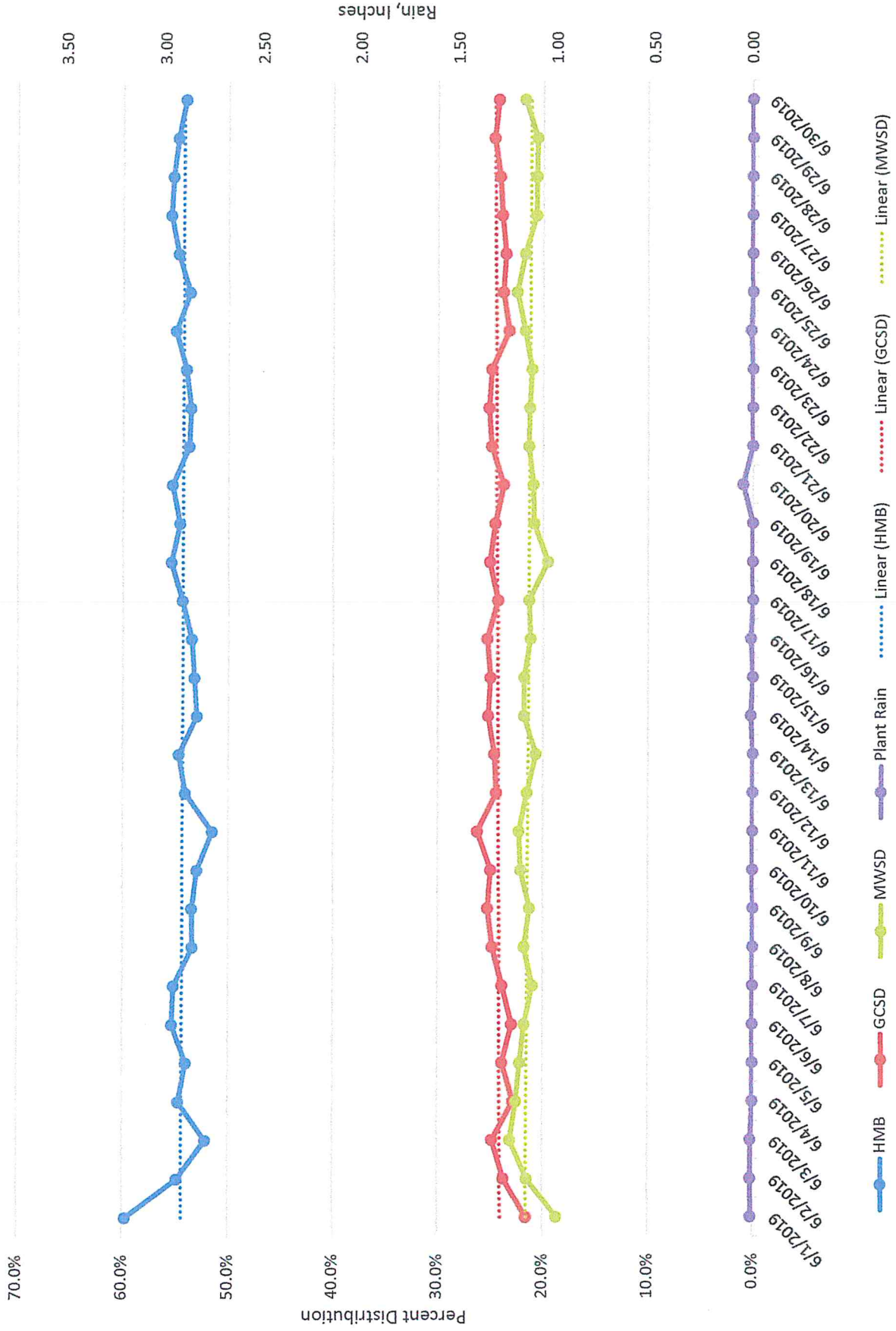
### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.606	0.277	0.236	1.169
<b>Average</b>	<b>0.689</b>	<b>0.308</b>	<b>0.271</b>	<b>1.268</b>
Maximum	0.956	0.350	0.317	1.601
<b>Distribution</b>	<b>54.4%</b>	<b>24.3%</b>	<b>21.3%</b>	<b>100.0%</b>

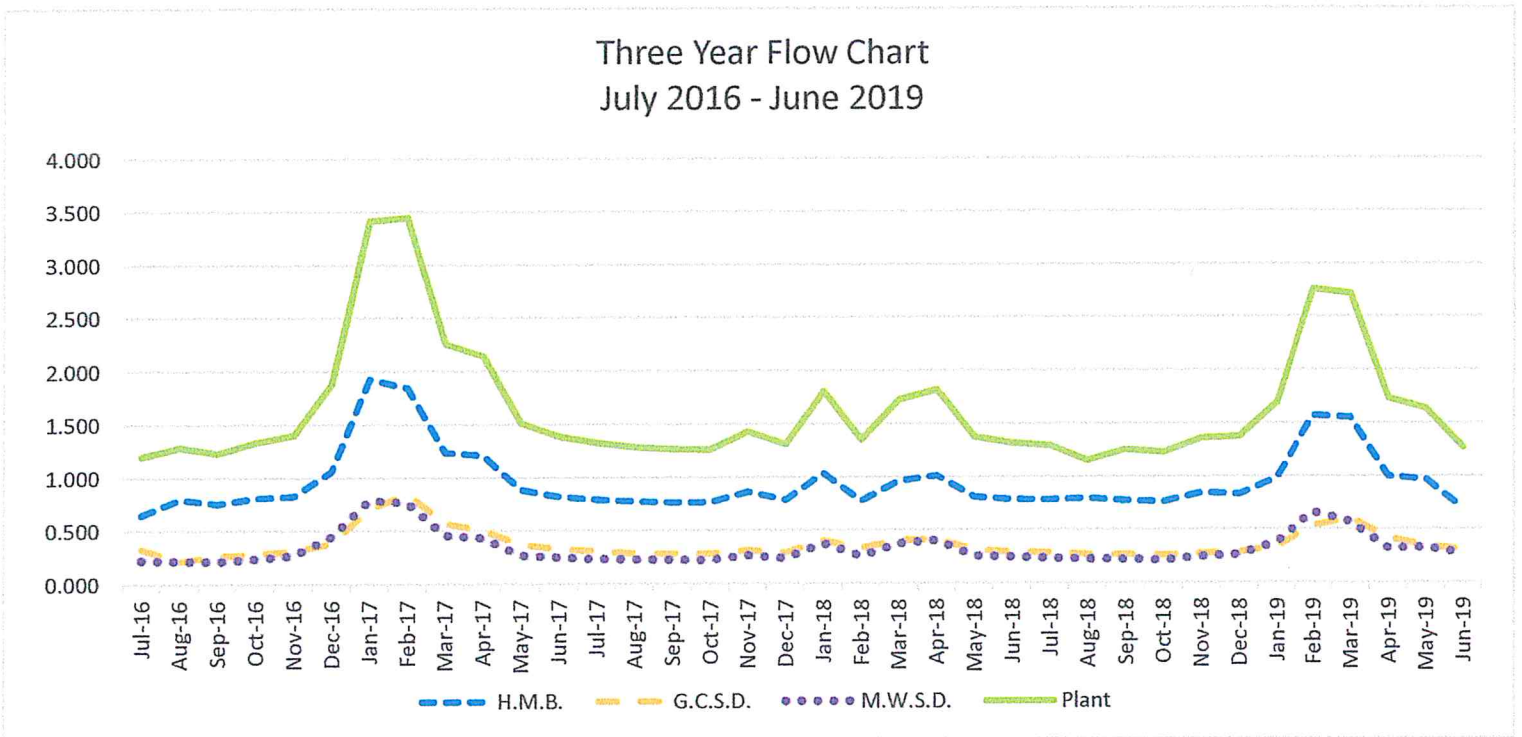
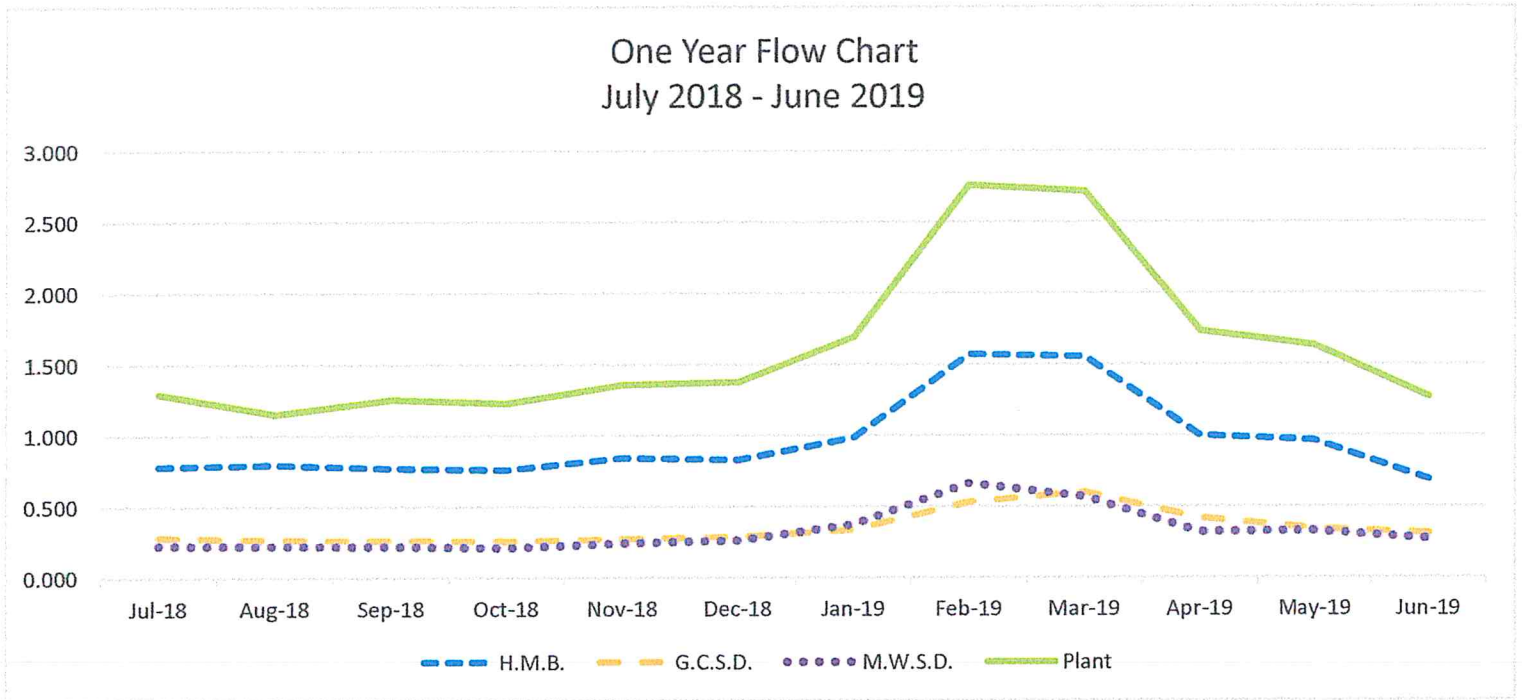
# Sewer Authority Mid-Coastside Monthly Flow Distribution Report, June 2019



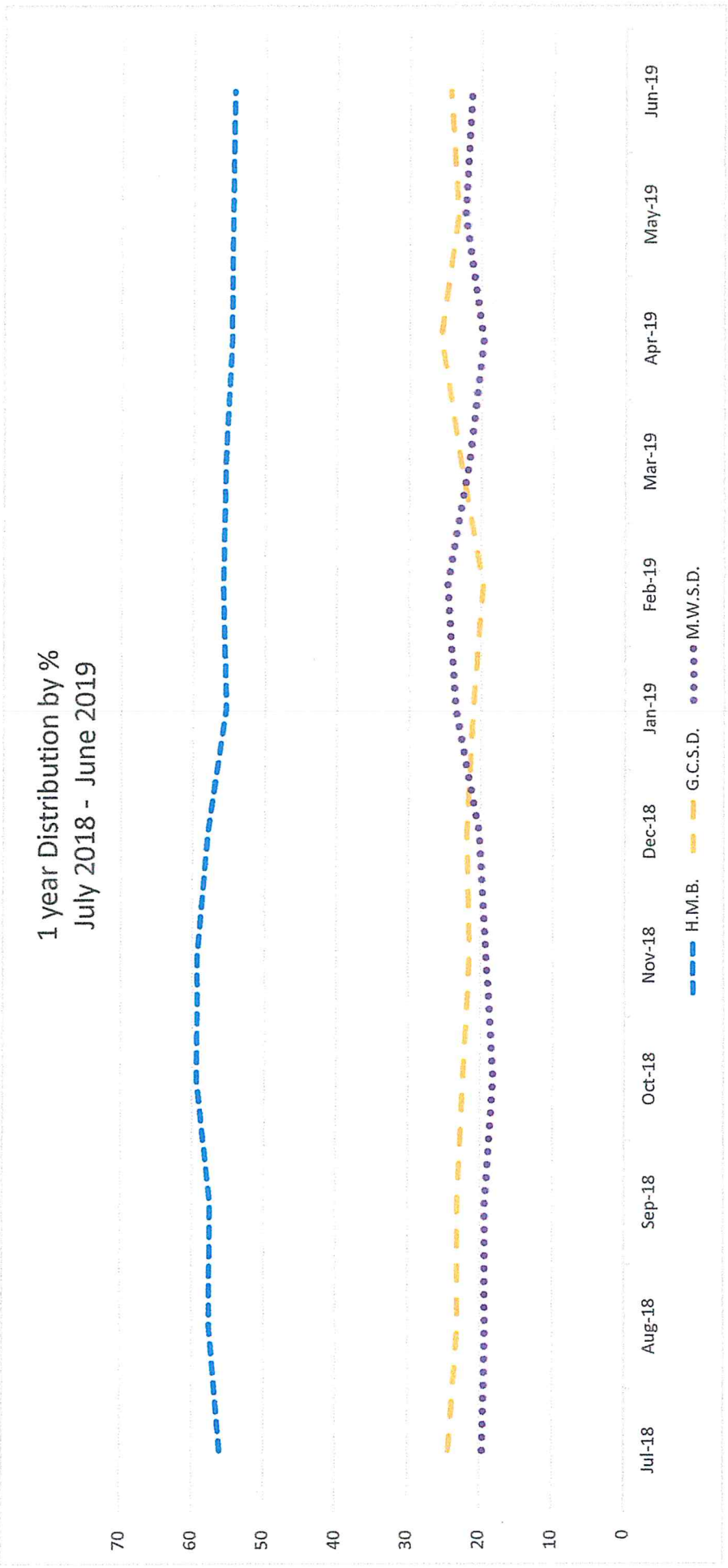
# Percent Distribution June 2019



## Most recent flow calibration April 2018 PS, April 2018 Plant



# Flow based percent distribution based for past year





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: August 15, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review of Current Investment Portfolio**

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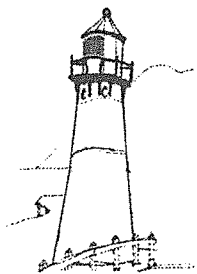
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The District's Investment Policy and Guidelines requires that the Board review the status of the current investment portfolio. The following summarizes the status of these accounts:

- 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 June 2019 the rate was 2.428.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

## RECOMMENDATION:

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



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: August 15, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

*CH*

**SUBJECT: Connection Permit Applications Received**

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As of August 15, 2019 the following new Sewer Connection Permit application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size
06-28-19	Bernadette Brogran/Casey Leonard	1291 Birch Street, Montara	SFD

As of August 15, 2019 the following new Water (Private Fire Sprinkler) Connection Permit application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size
06-28-19	Bernadette Brogran/Casey Leonard	1291 Birch Street, Montara	SFD

As of August 15, 2019 the following new Water Connection Permit application was received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection
06-28-19	Bernadette Brogran/Casey Leonard	1291 Birch Street, Montara	SFD	Domestic

**RECOMMENDATION:**

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



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: August 15th, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Water Production Report**

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

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

## RECOMMENDATION:

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

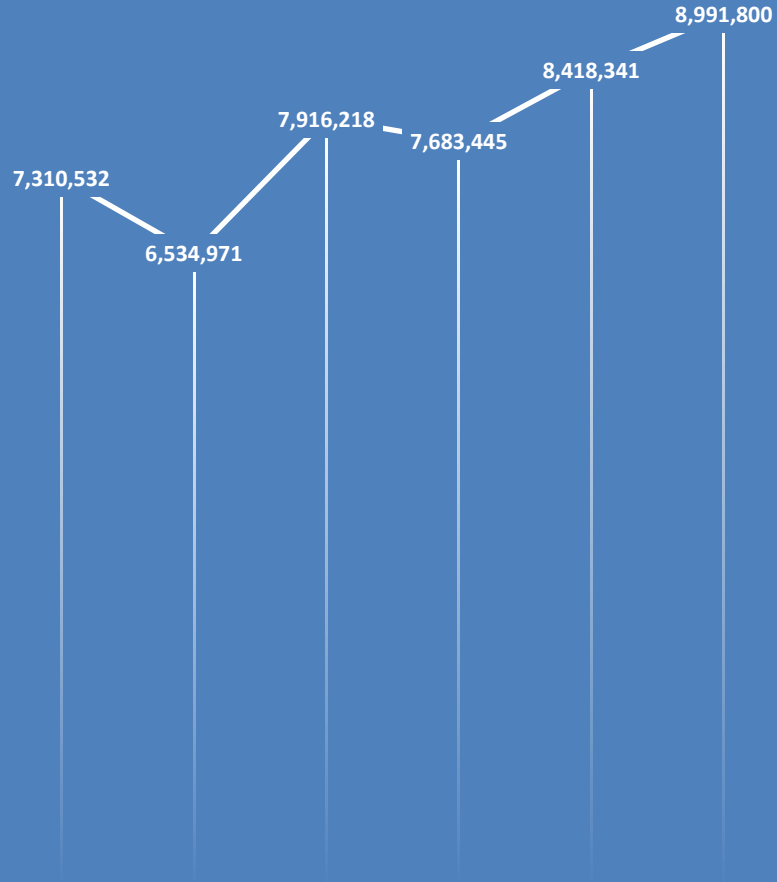
Attachments: 2





# TOTAL PRODUCTION 2019(GALLONS)

GALLONS



	January	February	March	April	May	June	July	August	September	October	November	December
Total Production (Gallons)	7,310,532	6,534,971	7,916,218	7,683,445	8,418,341	8,991,800						

MONTH



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of: August 15th, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Rain Report**

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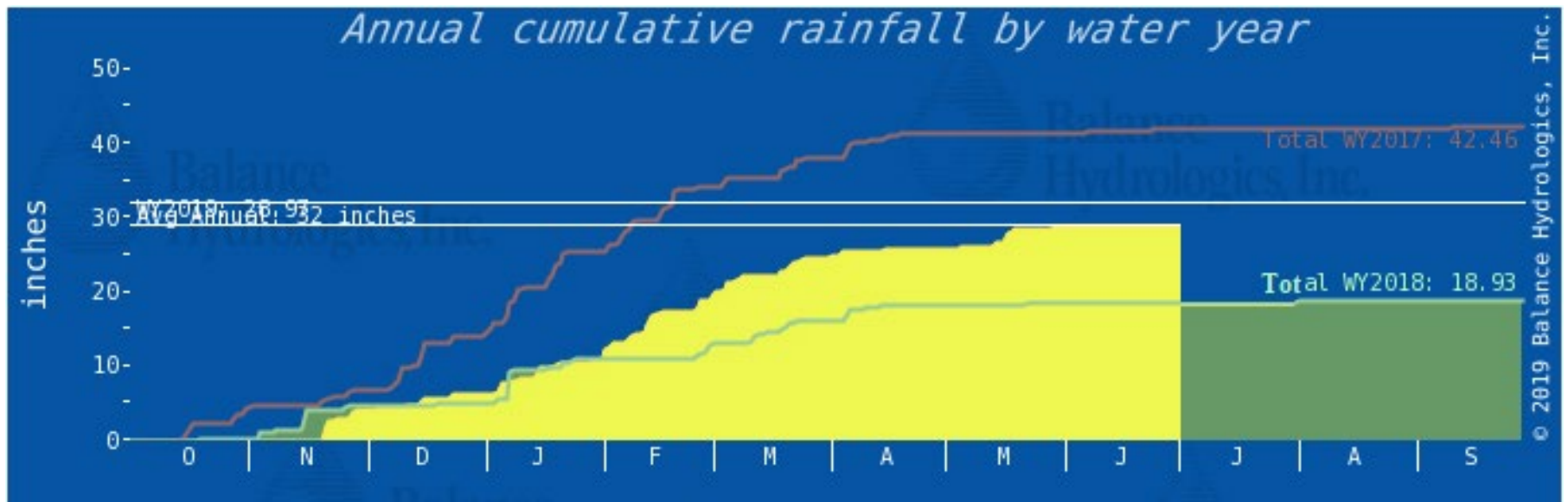
The attached chart shows the monthly rainfall at Alta Vista Treatment Plant for the current and prior water years along with seven-year average rain fall.

## RECOMMENDATION:

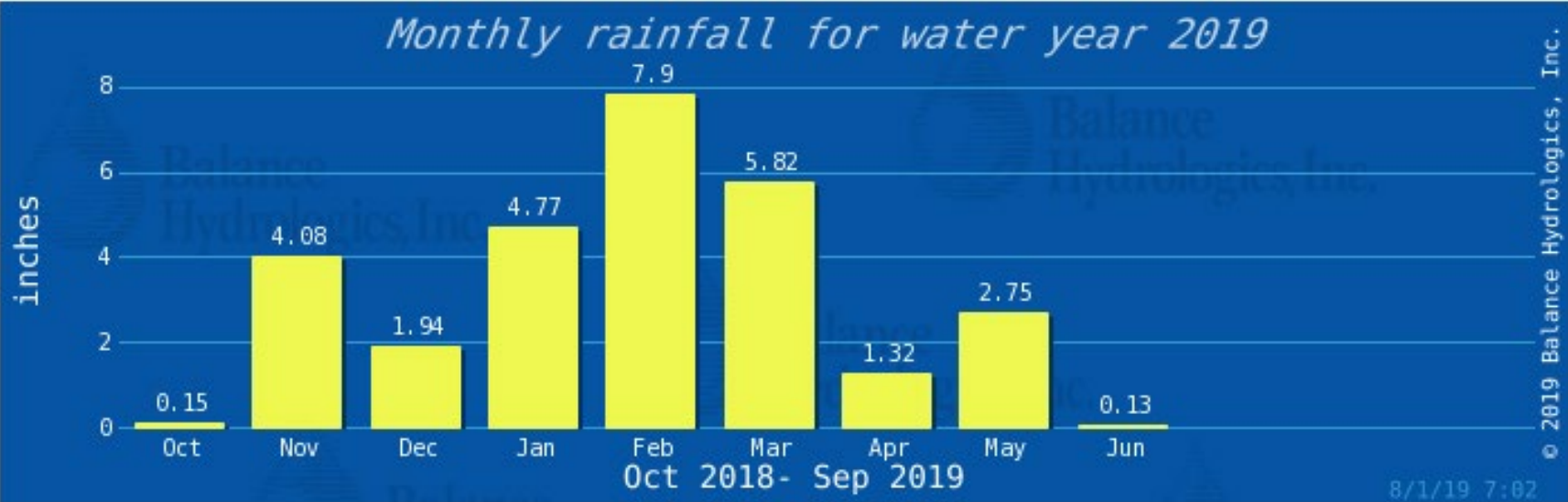
No action is required. These reports are provided for the Board's information only.

Attachments: 2

# Annual Cumulative Rainfall



# Monthly Cumulative Rainfall





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: August 15th, 2019

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Solar Energy Report**

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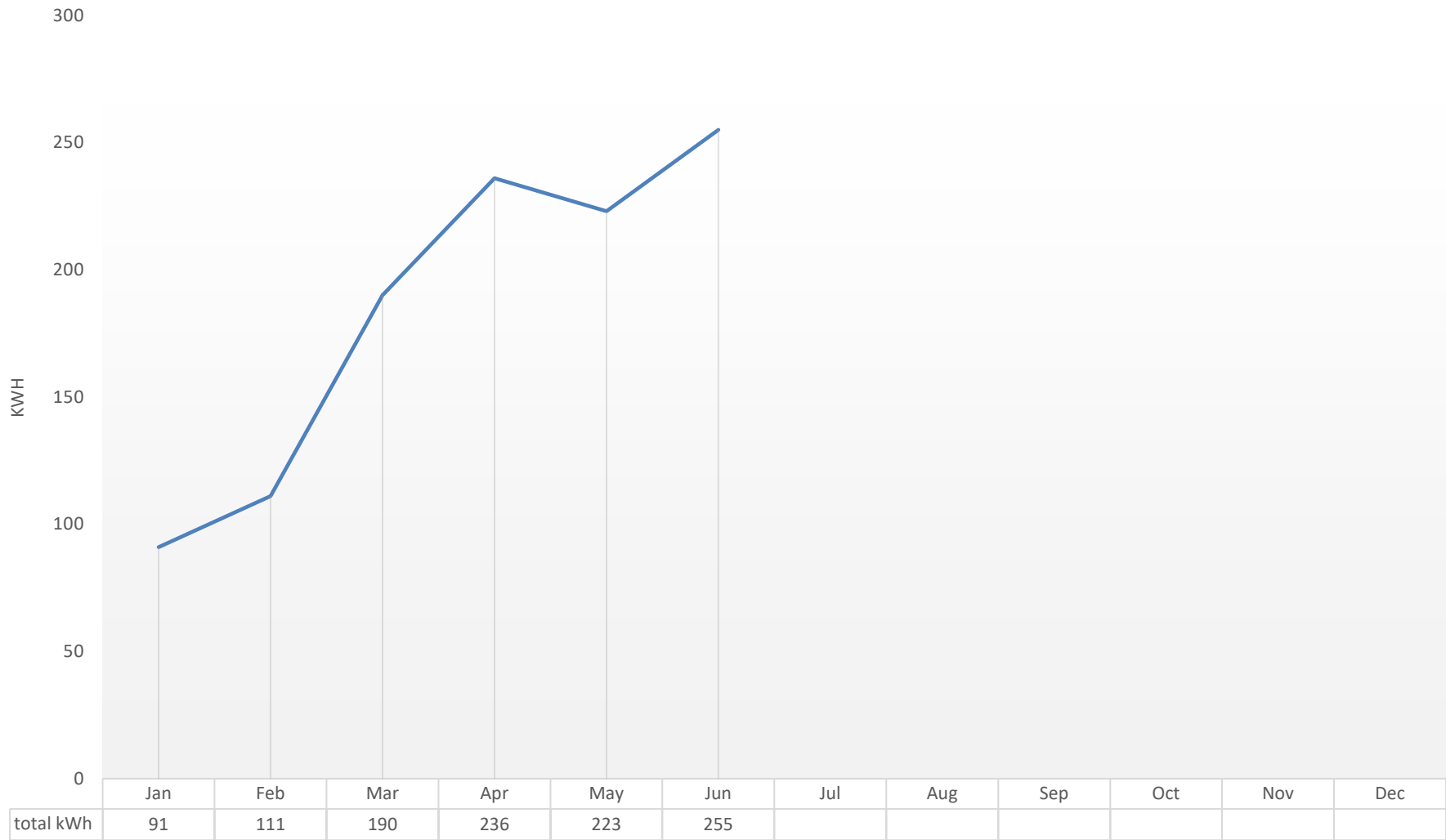
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 43,320 kWh and saved 73,644 lbs of CO<sub>2</sub>.

## RECOMMENDATION:

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

Attachments: 1

## SOLAR ENERGY PRODUCED IN 2019 (kWh)





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **August 15, 2019**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Public Agency Retirement Service  
Report for May 2019.**

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The District has received the monthly PARS report for May 2019.

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

Type text here

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

RECOMMENDATION:

This is for Board information only.

Attachment





**Montara Water and San  
Retirement Enhancement Plan**

**Monthly Account Report for the Period  
5/1/2019 to 5/31/2019**

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

Plan ID: P7-REP15A

**Account Summary**

Source	Beginning Balance as of 5/1/2019	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 5/31/2019
Contributions	\$740,716.85	\$8,259.22	(\$31,176.91)	\$366.34	\$1,073.74	\$0.00	\$716,359.08
<b>TOTAL</b>	<b>\$740,716.85</b>	<b>\$8,259.22</b>	<b>(\$31,176.91)</b>	<b>\$366.34</b>	<b>\$1,073.74</b>	<b>\$0.00</b>	<b>\$716,359.08</b>

**Investment Selection**

**PARS Capital Appreciation INDEX PLUS**

**Investment Objective**

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

**Investment Return**

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
General	-4.19%	-0.54%	1.42%	8.01%	-	-	03/08/16

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

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

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

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

## May 2019 PARS Statement Detail Information

PARS Beginning Balance as of May 1, 2019 \$ 740,716.85

**Contributions:**

April 15, 2019 Calculation

Wages	\$	28,150.06
Employer - 6.92%	\$	1,947.98
Employee - 7.75%	\$	2,181.63
<b>Contributions Subtotal</b>	<b>\$</b>	<b>4,129.61</b>

April 30, 2019 Calculation

Wages	\$	28,150.06
Employer - 6.92%	\$	1,947.98
Employee - 7.75%	\$	2,181.63
<b>Contributions Subtotal</b>	<b>\$</b>	<b>4,129.61</b>

Rounding

Total Contributions thru May	\$	8,259.23
Rounding	\$	(0.01)
	<b>\$</b>	<b>8,259.22</b>

Earnings (\$31,176.91)

Expenses \$ (366.34)

Distributions \$ (1,073.74)

PARS Ending Balance as of May 31 \$ 716,359.08

Fund Impact - PARS Wages		
Sewer	Water	Total
\$ 9,388.15	\$ 18,761.91	\$ 28,150.06
\$ 649.66	\$ 1,298.32	\$ 1,947.98



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **August 15, 2019**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: MWSD Collections Contract Update.**

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This item was requested to be added as a standing item to the second monthly agenda by director Marshall. Staff is reporting on an ongoing basis about the contract assessment and negotiation process.

There has not been any progress since the last report on July 18. The SAM Interim Manager and MWSD General Manager were on vacation. The MWSD legal review of existing documents is also outstanding.

RECOMMENDATION:

This is for Board information only.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **August 15, 2019**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: General Manager's Report**

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**Operations:** The prior injured Water Systems Operator is back to regular operations work schedule with some restrictions.

**Projects:** Construction of the new Airport 3 Treatment Plant is close to completion. Pressure rated UV resistant flex hoses are currently being made to accommodate tight fit.

The Highway 1 crossing Sewer Project is also close to completion. Compaction issues on MWSD property were addressed by the contractor and runoff catch basins constructed.

The Wagner Well site and pipeline replacement project will commence soon. The contractors use of trenchless technology will lessen the impact to current property users. A filed visit with the contractor and engineer was held on August 8.

**General Manager Certification:** The General Manager completed a 36 hour water treatment course with American Water College and renewed the SWRCB Water Distribution 3 and Water Treatment 3 certifications.

**Manager Leave:** The General Manager will be out of the office on August 27 and September 2.

RECOMMENDATION:

This is for Board information only.

Attachment