



**Montara Water
and Sanitary District**
Serving the Community of Montara and Moss Beach

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

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

AGENDA

District Board of Directors

January 19, 2023 at 7:30 p.m.

THIS MEETING WILL BE HELD REMOTELY UNDER PARAGRAPH (1) OF SUBDIVISION (e) OF GOVERNMENT CODE SECTION 54953 DUE TO THE CURRENT PROCLAIMED STATE OF EMERGENCY. THIS MEETING WILL NOT HAVE A PHYSICAL LOCATION.

Directors, staff and the public may participate remotely via the application ZOOM:

ZOOM MEETING INFORMATION:

WEBSITE: <https://us02web.zoom.us/j/81604956783?pwd=dGF6Ullrd1BsZFQrUFI0ZjJ0dEZPd09>

MEETING ID: 816 0495 6783

Password: 520081

CALL IN PHONE NUMBER: +1 669 900 9128

INSTRUCTIONS for remote access are available at <https://support.zoom.us/hc/en-us/articles/201362193-Joining-a-Meeting>. You also may view video during the meeting via live stream or after the meeting at <https://videoplayer.telvue.com/player/wuZKb9gwEY7sMACIIsr7VSJgIB35kNZA/stream/159?fullscreen=true&showtabssearch=false&autostart=false>. If you experience technical difficulties or have technical questions prior to or during the meeting, please contact MWSD's IT support at (650) 728-7843.

Note: Public participation is not permitted during closed session discussion items.

Public Comment

In accordance with the Government Code, members of the public may address the Board on specific agenda items when the matter is announced by the Board President. Any other item of interest that is within the subject matter jurisdiction of the District may be addressed during the Oral Comments portion of the meeting. A "raise hand" button is available for every Zoom user wishing to speak and should be used to alert the President of the intent to comment.

Upon request, this Agenda and written agenda materials 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 emailed to info@mwsd.net or submitted by phone at 650-728-3545 at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

Subject to Change: Given the current public health emergency and the rapidly evolving federal, state, and local orders, the format of this meeting may be altered, or the meeting may be canceled. You may check on the status of the meeting by visiting the District's website at: <http://mwsd.montara.org>.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING (none)

CONSENT AGENDA

1. [Approve Minutes for Regular Scheduled Board Meeting December 1 and December 17, 2022](#)
2. [Approve Financial Statements for November 2022](#)
3. [Approve Warrants for January 1, 2023](#)
4. [SAM Flow Report](#)
5. [Monthly Review of Current Investment Portfolio.](#)
6. [Connection Permit Applications Received](#)
7. [Monthly Water Production Report](#)
8. [Rain Report](#)
9. [Monthly Solar Energy Report](#)
10. [Monthly Public Agency Retirement Service Report for October 2022](#)

OLD BUSINESS (none)
NEW BUSINESS

1. [Review and Possible Action Concerning Remote Meetings During Emergency Conditions Under Government Code Section 54953 of the Brown Act](#)
2. [Review and Acceptance of the June 30, 2022 GASB 68 Actuarial Valuation](#)
3. [Review and Possible Action Concerning Receipt of the June 30, 2021 Actuarial Valuation and Adjustments to Contribution Rates](#)
4. [Review and Possible Action Concerning SAM presentation on Recent Rain Events](#)
5. [Presentation of Sewer Authority Mid-Coastside Virtual Tour](#)
6. [Review and Possible Action Concerning Election of Officers and Committee Assignments for 2023](#)
7. [Review and Possible Action Concerning Request for Proposal for Auditing Services](#)
8. [Review and Possible Action Concerning Changes to AB 361 and Transition to In-Person Meetings](#)

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 (Fitzgerald)
6. Directors' Reports
7. [General Manager's Report](#) (Heldmaier).

FUTURE AGENDAS

CONVENE IN CLOSED SESSION

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

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

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

(Government Code §54956.9(d)(4)) Initiation of Litigation (2 potential cases)

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

(Government Code §54956.8)

Property: 770 Harte St., Montara, CA

Agency Negotiators: District General Manager; District General Counsel

Negotiating parties: Rose and Guy Wallace

Under Negotiation: Price and Terms of Payment

CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code §54956.8)

Property: 771 Rivera Rd., Montara, CA

Agency Negotiators: District General Manager; District General Counsel Negotiating parties: Coast Wholesale Florists, a corporation/Miller-Havice Ranch Under

Negotiation: Price and Terms of Payment.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

(Government Code §54957(b)(1))

Title: General Manager

CONFERENCE WITH LABOR NEGOTIATORS

(Government Code §54957.6)

Unrepresented Employee: General Manager

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT

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.



MONTARA WATER & SANITARY DISTRICT

REGULAR BOARD OF DIRECTORS MEETING December 1, 2022

MINUTES

THIS MEETING WAS HELD REMOTELY UNDER PARAGRAPH (1) OF SUBDIVISION (e) OF GOVERNMENT CODE SECTION 54953 DUE TO THE CURRENT PROCLAIMED STATE OF EMERGENCY. DIRECTORS, STAFF AND THE PUBLIC PARTICIPATED REMOTELY VIA THE APPLICATION ZOOM

REGULAR SESSION began at 7:32 p.m.

CALL TO ORDER

ROLL CALL

Directors Present: Boyd, Dekker, Harvey, Lohman & Slater-Carter

Directors Absent: None

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

Others Present: District Counsel, Christine Fitzgerald
Kastama Consulting, Alison Kastama

PRESIDENT'S STATEMENT

Director Boyd stated they got some rain today and it is a good start. We are in a community blessed with some of the best resources on the Coast and also a community that has been water wise with it. Please keep that up.

General Manager Clemens Heldmaier said they received 3.81 inches of rain.

ORAL COMMENTS

Director Slater-Carter introduced a new member of the Mid Coast Council (MCC), Gus Mattammal. He has been reaching out to a lot of people.

Director Boyd thanked him for stepping up to public service and looks forward to getting to know him more.

Gus Mattammal stated he is excited to work with everyone and wants to make the MCC more effective. He is looking forward to building more relationships with the other agencies and organizations on the Mid-Coast. He is looking forward to meeting everyone.

PUBLIC HEARING

1. Review and Possible Action Concerning Establishment of Prop 218 Limits for Solid Waste Disposal Fee Increase.

Director Boyd announced that he is opening the public hearing.

General Manager Clemens Heldmaier stated MWSD has a Franchise agreement with Recology of the Coast, and the rates are reviewed every year and are adjusted according to an agreed upon formula. This year, it is an index-based formula with an increase of 5.61% effective January 1, 2023. This means that a standard 32-gallon waste bin would increase from \$36.22 to \$38.25 dollars. In October, notices were sent to all property owners about the planned rate increase. The purpose of this meeting is to count the number of written protests, and if the number of protests is a majority of parcels in the district then the fees will not become effective. Anyone can protest either in person or in writing. As of today, no written protests were received. Staff recommendation is to Open the public hearing, which Director Boyd did, allow relevant testimony, close the public hearing and count all allowable Prop 218 protests received, and determine whether or not the proposed rate limits should be approved in accordance with Prop 218. Then, adopt the Ordinance of the Montara Water and Sanitary District establishing maximum rates for the collection, removal, and disposal of refuse and for recycling services effective January 1, 2023. This is the first step in adopting these fees. There will be another public hearing on December 15th, to approve the insertion of these rates into the Master Fee Schedule, completing the process for the rate increase, effective January 1, 2023.

Director Boyd asked for any public comments. Hearing none, he asked the District Clerk if any written protests were received during the meeting.

The District Clerk stated that there were zero total written protests received, and there is no majority protest.

Director Boyd asked for a motion to close the public hearing. Director Slater-Carter made a motion to close the public hearing and Director Dekker seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

Director Boyd reiterated what the District Clerk stated--that there were zero written protests, and therefore no majority exists. He asked for any board discussion.

Director Slater-Carter commented that they have worked with Recology on the Coast a long time and in comparison to other trash services, they have a good deal. She is glad the community realizes that.

Director Boyd added that they have had a long-standing working relationship with local management at Recology and they have over the years, gotten an understanding of the nature of their business, financials, and the people involved, all resulting in better service. He thanked prior Board member Bob Ptacek, Director Slater-Carter, and others for their hard work.

Director Slater-Carter added it is the whole community that treats our service professionals well. We all respect the folks that keep our community neat and clean and well served.

Director Dekker added that he is pleased that Recology accommodated Pillar Ridge with the smaller green waste bins.

Director Boyd commented it costs Recology some money to do that, and took some extra time and effort. They stepped up. He is glad that after a few issues, they are in a good place.

Director Slater-Carter commended staff at Pillar Ridge and Recology for doing such a great job.

Director Boyd also thanked Lisa Ketcham for being an advocate for Pillar Ridge.

Director Dekker made a motion to adopt the fees. Director Harvey seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

2. Review and Possible Action Concerning Changes to Director Meeting Compensation

General Manager Clemens Heldmaier stated that this was discussed during their meetings in October and November. The idea is to adjust the compensation the directors receive for each board meeting. The board members currently receive \$75 dollars, which is the lowest compensation on the Coastside and hasn't

changed in decades. They have two options: Under the Health and Safety code, they can increase compensation up to \$100 dollars per day, not to exceed six days. Or, under the Water Code, they can increase compensation up to a maximum of \$168.75 dollars per day, not to exceed ten days per month. They received direction from the board to agendaize this public hearing, which allows them to set a new amount of compensation. Staff recommendation is to insert the new compensation amount in the Ordinance and adopt the Ordinance of the Montara Water and Sanitary District Amending Section 1-6.200 of the Montara Water and Sanitary District Code Relating to Board Member Compensation.

Director Boyd announced the opening of the public hearing. They have heard staff presentation. Hearing none, he asked the District Clerk if any written protests were received.

The District Clerk stated that there were zero total written protests received, and there is no majority protest.

Director Harvey made a motion to close the public hearing, and Director Slater-Carter seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

Director Dekker asked what the compensation is for El Granada and the Sewer Authority Mid-Coast (SAM).

Director Slater-Carter replied that SAM is considering bringing Board compensation up to \$200 dollars.

Director Dekker commented that it was beyond \$168 dollars.

Director Slater-Carter replied that it is a different code. She thinks El Granada is about \$175 dollars or more. MWSD has been \$75 dollars since at least 1994 when she started attending the meetings.

Director Dekker suggested \$150 dollars. Would that be enough to attract people to become a board member?

Director Boyd added that he also recognizes that. For anyone that might have to skip some time at work to help out this Board, they need to do something that would make it more attractive so it doesn't have to come at that kind of sacrifice. They have done a lot of outreaches over the last few years, and put the word out about the value of public service. They really want to bring additional people in and give other people a chance to have a voice and participate on the board, and it is consistent with that.

Director Dekker stated for transparency, the financial impact of this increase in compensation from \$75 to \$150 dollars would be approximately \$9,000 dollars a year more in the budget.

Director Slater-Carter suggested this item be agendized every year to keep up with the cost of inflation.

Director Harvey made a motion to increase the compensation from \$75 to \$150 dollars per day not to exceed ten days a month. Director Dekker seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

CONSENT AGENDA

- 1. Approve Minutes for Regular Scheduled Board Meeting November 3 and November 17, 2022.**
- 2. Approve Financial Statements for October 2022**
- 3. Approve Warrants for December 1, 2022**
- 4. SAM Flow Report**
- 5. Monthly Review of Current Investment Portfolio**
- 6. Connection Permit Applications Received**
- 7. Monthly Water Production Report**
- 8. Rain Report**
- 9. Monthly Solar Energy Report**
- 10. Monthly Public Agency Retirement Service Report for September 2022**

Director Slater-Carter said she would like to make a comment in reference to Consent Agenda item four. Half Moon Bay is up to 64% of the average dry weather daily flow and the fact that Half Moon Bay's engineer has done a flow study but refuses to make it public so that it can be peer reviewed, and also given the fact the extremely heavy wet weather flow last year where there was flooding of the SAM plant, the board must have a discussion how to ensure that things are adhered to according to the JPA after they get the court decision.

Director Boyd commented that Half Moon Bays flow to the plant were about 50% for many years.

Gregg Dieguez asked about more details about the flow report Half Moon Bay refused to make public.

Director Slater-Carter replied it was the one their engineer, Vivian did. She had a conversation with General Manager Kishen Prathivadi, and he said they refused to make Vivian's report public. She suggested he call Mr. Prathivadi. She also suggested it be requested privately at a managers meeting first, then followed up with a written request from Montara and El Granada managers, and MCC.

Gregg Dieguez said he hopes she brings it up at SAM and make a request in writing, because nothing has been done, and it has been almost a year since the plant was almost crippled.

Director Dekker made a motion to approve the Consent Agenda items 1-10, and Director Slater-Carter seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

OLD BUSINESS - none

NEW BUSINESS

1. Review and Possible Action Concerning Remote Meetings During Emergency Conditions Under Government Code Section 54953 of the Brown Act.

General Manager Clemens Heldmaier stated this resolution allows them to hold this meeting as well as any other board meeting this month via teleconference. Staff recommendation is to adopt the Resolution authorizing remote teleconference meetings of the Board of Directors of the Montara Water & Sanitary District (MWSD) under Government Code Section 54953 of the Brown Act during existence of State of Emergency conditions related to the Covid-19 Pandemic.

Gregg Dieguez asked what is the Board going to do in March. He has severe concerns about holding meetings in a location that does not have the appropriate HEPA filtering and UV sterilization light to prevent viral spread and being forced to attend in public in March. He would like to see the MCC appeal all the way to Newson to change that law, and he is curious to hear what the directors think.

Director Boyd said he shares Mr. Dieguez's concerns. He believes they may be able to come up with something that does satisfy those concerns. But it is not manifestly obvious at the outset because their space is very small for the things they have to do given the current conditions. If the law forces them to do this, they will come up with something. They are a public, health, and safety organization, and they are not going to skimp on that.

Director Slater-Carter said she is concerned about people who have vulnerable family members in their household and the transmissibility of respiratory viruses. Their civil rights should not be diminished because they have someone who is elderly or with an illness in the household. The broader implications of this need to also be considered. She likes the way their zoom meetings are handled.

Director Boyd said in the meantime they need to think about what can be done to be safe. And as Director Slater-Carter pointed out there are going to be people who need to maintain their distance because of someone they care for.

Director Dekker made a motion to adopt the Resolution authorizing remote teleconference meetings of the Board of Directors of the Montara Water & Sanitary District under Government Code Section 54953 of the Brown Act During Existence of State of Emergency Conditions Related to the Covid-19 Pandemic. Director Slater-Carter seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

2. Review and Possible Action Concerning Resolution Commending Director Jim Harvey for his Outstanding Service as MWSD Board Member and Decades of Community Service

General Manager Clemens Heldmaier stated Director Harvey served for a long time on this Board and chose not to run for re-election. This is officially his last meeting as a director. At the next Board meeting, they will seat their new Board member. It is important to highlight that he served at a very important time for this District. It was when the water system was acquired as well as Pillar Ridge water system. He also served on the SAM Board. He has integral in making important decisions, and he is someone he respects and admires. He was always someone he could talk to and get some guidance. He thanked Director Harvey for everything he has done. The District would like the board to adopt the Resolution of the Montara Water and Sanitary District Expressing its Gratitude and Appreciation of Jim Harvey for his More Than 30 Years of Service and Dedication to our Community and hand a copy to Director Harvey.

Director Dekker said he has known Director Harvey since they both were in the Montara Moss Beach Water Improvement Association, when Citizens Utilities was still in charge. He took an immediate liking to Director Harvey. He was always direct, straightforward, and honest. They were both board members of the Montara Moss Beach Water Improvement Association, and he made presentations, went to the Public Utilities Commission, and was always steady as a rock. He admires him for having served this long.

Director Slater-Carter said she met Director Harvey through his kids at Farallone View and thought what a great family. She has been working with him on this Board for a long time. He is exceptionally smart, and is so humble about it.

Director Lohman thanked Director Harvey for all the work he has done.

Director Boyd said Director Harvey is persistent and determined when it comes to matters of principle. He brought an energy to this Board, and they have done some great things together. He changed this community, and was integral in making our water system so strong. It has been a pleasure working with him, and he is hopeful Director Harvey will participate in the meetings in the future. Thank you so much for your hard work.

Gregg Dieguez said that he hasn't known Director Harvey as long as the directors and hasn't been in public service as long as everyone else. He does know that it is work, and he can't imagine how hard it is to serve for decades in addition to working and taking care of the family. They have all been involved in the foundation of the community. He has had a tremendous impact. Thank you for setting a great example of dedication and service for such a long time.

Alison Kastama said that it has been pleasure to have him as part of this Board. Director Harvey was committed to the community even prior to the Board, and she appreciates his contributions. She is sad to see him go, but is excited for him to be able to have the opportunity to step back as he chooses and hang out when he wants to.

Director Boyd added that he appreciates Director Harvey's work on the SAM Board. That was a tough assignment, and there were some difficult times.

Director Harvey thanked everyone. He will be around. He commended General Manager Clemens Heldmaier and the staff, Gregg Dieguez, Alison Kastama, and each of the directors for their contributions over the years.

Director Harvey made a motion to adopt the Resolution of the Montara Water and Sanitary District Expressing its Gratitude and Appreciation of Jim Harvey for his More Than 30 Years of Service and Dedication to our Community. Director Dekker seconded the motion. A roll-call vote was taken, and the motion passed unanimously 5-0.

REPORTS

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

Director Slater-Carter said the last SAM meeting was on the 14th and there was an update on the hydrodynamic flood modeling report was presented. The pictures show how close SAM came to a complete disaster. There was no meeting on the 28th, but there were two Finance Committee meetings and they have been discussing the Annual Comprehensive Financial Report, the audit, and they are very pleased with it. There will be an Ops Committee meeting on the 6th, in reference to contract labor.

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

Gregg Dieguez announced they are looking to appoint two people for the Council. There will be an opportunity and attitude to work together towards solving some of the infrastructure problems on the Midcoast. He doesn't know how the MCC feels about his personal position on protesting the requirement for in-person meetings, but stay tuned. They discussed problems with stormwater drainage in Moss Beach and El Granada. They may be looking for grants to address that. He attended the

Fire Safe San Mateo County Grant Sub-Committee meeting yesterday. He mentioned three potential grants: clearing the trees north of the Tom Lantos tunnel (for evacuation), Martini Creek Bypass and potential groundwater contamination in the event of certain fires, and acquiring that property to protect the watershed. He will be happy to work with the District in acquiring that. He is meeting with new Supervisor Mueller tomorrow and he will mention that. He encouraged them to contact him or Mr. Mattammal, and he hopes they will be able to work together on several things, including the mysterious 12 million-gallon peak flow in wet weather that occurred at the SAM plant on December 14th that was never explained.

3. California Special Districts Associations Report (Lohman)-none

4. Local Agency Formation Commission (LAFCo) Report (Lohman)- none

5. Attorney's Report (Fitzgerald)

District Counsel Christine Fitzgerald reported a change to SB 1439 Levine Act which is part of the Political Reform Act which prohibits campaign contribution over \$250 dollars from any persons who has or had a pending application for a permit, license, or other entitlement or a non-competitively bid contract before the legislative body of which the candidate is a member. Prior law applied this limitation only to appointed officials. However, as of 2023, it now applies to elected officials including this honorable board. If an official receives a campaign contribution in excess of \$250 dollars in which the person who gave the contribution has a pending application (12 month prior to the decision, and 12 months after the final decision), that candidate cannot vote in that decision and must recuse himself/herself. There is a couple of options to cure a violation if a candidate unknowingly accepts a contribution in violation of this section.

District Counsel Christine Fitzgerald stated that Director Slater-Carter will be recusing herself from the item in Closed Session agenda pertaining to Real property located at 770 Harte Street due to a conflict of interest under Government code section §87100. Her video and audio will be turned off and will not be in the meeting during this time.

District Counsel Christine Fitzgerald stated that Director Lohman will be recusing himself from the item in Closed Session agenda pertaining to Real property negotiations due to a conflict of interest under Government code section §87100. His video and audio will be turned off. He will not be in the meeting during this time.

6. Directors' Report -- none

7. General Manager's Report (Heldmaier) – none

FUTURE AGENDAS

- Certification of the Results of the November 8, 2022 Presidential Election.
- Administration of the Oath of Office to the Newly Appointed Board Members

BRIEF RECESS at 8:45 pm

CONVENE IN CLOSED SESSION 8:50 pm

CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

(Government Code § 54956.9(d)(1))

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

CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION

(Government Code §54956.9(d)(4)) Initiation of Litigation (1 potential case)

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

(Government Code §54956.8)

Property: 770 Harte St., Montara, CA

Agency Negotiators: District General Manager; District General Counsel

Negotiating parties: Rose and Guy Wallace

Under Negotiation: Price and Terms of Payment

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

(Government Code §54956.8)

Property: 771 Rivera Rd., Montara, CA Agency Negotiators: District General Manager; District General Counsel

Negotiating parties: Coast Wholesale Florists, a corporation/Miller-Havice Ranch

Under Negotiation: Price and Terms of Payment.

REPORT OF ACTION TAKEN IN CLOSED SESSION

ADJOURNMENT at 10:00 pm

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 19th, January 2023

Signed _____
President



MONTARA WATER & SANITARY DISTRICT

REGULAR BOARD OF DIRECTORS MEETING December 15, 2022

MINUTES

THIS MEETING WAS HELD REMOTELY UNDER PARAGRAPH (1) OF SUBDIVISION (e) OF GOVERNMENT CODE SECTION 54953 DUE TO THE CURRENT PROCLAIMED STATE OF EMERGENCY. DIRECTORS, STAFF AND THE PUBLIC PARTICIPATED REMOTELY VIA THE APPLICATION ZOOM

**REGULAR SESSION BEGAN AT 7:32pm
CALL TO ORDER
ROLL CALL**

Directors Present: Dekker, Lohman, and Slater-Carter

Directors Absent: Boyd

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

Others Present: District Counsel, Christine Fitzgerald
San Mateo County Supervisor Ray Mueller

PRESIDENT'S STATEMENT –

Director Slater-Carter stated that they have the honor of Supervisor elect, Ray Mueller present to swear in their two incumbents and new board member Bill Softky.

ORAL COMMENTS

Bill Softky said there will be Christmas caroling next Saturday, December 17th, beginning at 6:30pm at the Ocean View Café in Montara.

Gregg Dieguez reminded everyone it is the anniversary of the sewer overflow at the Sewer Authority Mid-Coastside (SAM), which nearly flooded the electrical building. He is inquiring if the Montara Water and Sanitary District (MWSD) has made any progress in identifying and/or repairing the source of the 12 million gallons per day which did not come from the IPS and/or progress in obtaining the analysis of the Half Moon Bay's report for peer review. Half Moon Bay contends that it could not come from them, leaving 5 million gallons per day unexplained. He is requested this be put on the agenda at MWSD and/or SAM until it is revised and somebody does something before there is another more serious overflow.

General Manager Clemens Heldmaier commented he asked for the document that was mentioned at the last board meeting at the Managers meeting at the Sewer Authority Mid-Coastside (SAM), and the Half Moon Bay City engineer said they would look for the document and send a copy. He wants to give their partner a chance to respond to their request for the document before putting it on the agenda.

Gregg Dieguez replied that said document was produced last April.

Director Slater-Carter requested item two in *New Business Review and Possible Action Concerning Administration of the Oath of Office to the Newly Appointed Board Members* be moved up before the public hearing, so all their board members present can vote on it. Seeing no objections, Director Slater-Carter announced Supervisor Ray Mueller will be swearing in the board members.

General Manager Clemens Heldmaier stated staff recommendation is to authorize San Mateo County Supervisor Ray Mueller to administer the Oath of Office to Peter Dekker, Ric Lohman, and Bill Softky.

Director Dekker made a motion to authorize San Mateo County Supervisor Ray Mueller to administer the Oath of Office to the above-named elected officials. Director Lohman seconded the motion and the motion passed unanimously 3-0.

Supervisor Ray Mueller administered the Oath of Office to Peter Dekker, Ric Lohman, and Bill Softky. He congratulated everyone.

PUBLIC HEARING

1. Review and Possible Action Concerning Master Fee Schedule

General Manager Clemens Heldmaier stated the Board adopted the new prop 218 limit for solid waste removal fees at the December 1st meeting, and the new rates need to be applied to the Master Fee Schedule for implementation January 1, 2023. Every year the rates are assessed in accordance with an agreed upon formula. This year the rate increase is 5.61%, meaning the standard 32-gallon waste bin would increase from \$36.22 to \$38.25 dollars. Staff recommendation is to Open the public hearing, consider relevant public testimony, close the public hearing, and adopt the Ordinance of the Montara Water and Sanitary District restating and amending the Master Fee Schedule.

Director Slater-Carter asked if any comments were received from the public.

General Manager Clemens Heldmaier replied none were received.

Director Slater-Carter asked for public comments. Hearing none, she asked for Board comments, also none.

Director Dekker made a motion to adopt the Ordinance of the Montara Water and Sanitary District restating and amending the Master Fee Schedule. Director Softky seconded the motion. A roll-call vote was taken and the motion passed unanimously 4-0.

CONSENT AGENDA - none

OLD BUSINESS - none

NEW BUSINESS

1. Review and Possible Action Concerning Certification of the Results of the November 8, 2022, General Election Results.

General Manager Clemens Heldmaier stated they received the certification for the new board members from San Mateo County. The documents did not come in time to be published in the Board packet, but were sent out to all the directors. This year, the election was uncontested as the number of nominees did not exceed the number of offices needed to be filled. Staff recommendation is to adopt the resolution declaring the results of the district election held on November 8, 2022. The aforementioned date has been amended and is correct.

Director Dekker made a motion to adopt the resolution declaring the results of the District Election held on November 8, 2022. Director Lohman seconded the motion, a roll-call vote taken, and the motion passed unanimously 4-0.

- 2. Review and Possible Action Concerning Administration of the Oath of Office to the Newly Appointed Board Members
(This item was discussed before the public hearing. Please see above)**

- 3. Receipt of Association of California Water Agencies Joint Powers Authority President's Special Recognition Award**

General Manager Clemens Heldmaier stated the District received an award from the Association of California Water Agencies Joint Powers Authority for retaining an excellent workers compensation record. This is the seventh year the district has received this award and he hopes to stay safe going forward.

Director Slater-Carter congratulated and thanked staff for doing a great job.

REPORTS

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

Director Slater-Carter said SAM is doing well.

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

Gregg Dieguez said the MCC approved the sense of the Council which will result in an appeal of the Brown Act requirement for in-person attendance. They will be writing a letter citing potential bases for exceptions for the MCC allowing Board members to not attend in-person. They met with Ray Mueller and he expects Mr. Mueller to announce CRISP, the Coastside Resilient infrastructure Strategic plan. He plans to nominate priority infrastructure projects for him to work on, including clearing the trees by the Tom Lantos tunnel, excessive stormwater overflows, obtaining Martini Creek Bypass for MWSD. Half Moon Bay is evaluating a safe parking program, allowing people who live in their cars and RVs to park at the airport with access to services, which could involve GCSD or MWSD. The Cypress Point development is moving forward. The Environmental Impact Report was discussed at the Planning Commission. One issue is stormwater, and there may be issues with the connection fees. He hopes they can discuss this in more detail. There has been some discussion about the Quarry Park Master plan and there are concerns about wildfire and excessive stormwater run-off in El Granada. The MCC has new officers, and there will be one retreat in January to identify Mid-Coast priorities. He welcomes any input from the public and MWSD. The MCC is short two members, and welcomes applicants to apply for two- and four- year terms to replace their departing members.

Director Slater-Carter said she, Director Boyd, and General Manager Clemens Heldmaier should work on writing a letter to Half Moon Bay immediately about

the proposed homeless parking program at the airport. They are giving away public resources.

3. **California Special Districts Associations Report (Lohman) - none**
4. **Local Agency Formation Commission (LAFCo) Report (Lohman)- none**
5. **Attorney's Report (Fitzgerald) - none**
6. **Directors' Report - none**
7. **General Manager's Report (Heldmaier) - none**

FUTURE AGENDAS

- Discussion on transition to in-person meetings
- Election of officers
- Half Moon Bay safe parking program at Airport

CONVENE IN CLOSED SESSION (NONE)

REPORT OF ACTION TAKEN IN CLOSED SESSION

ADJOURNMENT at 7:59 pm

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 19th, January 2023

Signed _____
President



OFFICE OF
**ASSESSOR-COUNTY CLERK-
RECORDER & ELECTIONS**
COUNTY OF SAN MATEO

MARK CHURCH
CHIEF ELECTIONS OFFICER &
ASSESSOR-COUNTY CLERK-RECORDER



December 8, 2022

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

Subject: Certificate of the Chief Elections Officer for the Statewide General
Election held on Tuesday, November 8, 2022

Dear General Manager Heldmaier:

This is to advise you that we have completed the Official Canvass of the vote and I have certified the election results.

Attached hereto is the official Chief Elections Officer's Certification of the November 8, 2022 Statewide General Election.

It has been a pleasure to work with you in conducting this election and I look forward to serving you again in future elections.

Sincerely,

Mark Church

Enclosures

CERTIFICATE OF THE CHIEF ELECTIONS OFFICER

State of California

SS.

County of San Mateo



I, **MARK CHURCH**, Chief Elections Officer of the County of San Mateo, State of California, do hereby certify that:

WHEREAS, the number of nominees for the Office of Member, Board of Directors, does not exceed the number of offices required by law to be filled at the Statewide General Election within the MONTARA WATER AND SANITARY DISTRICT held on November 8, 2022; the time within which nominations may be made has expired; and a petition signed by ten percent (10%) of the voters or 50 voters, whichever is the smaller number, requesting that said election be held, was not presented to the Chief Elections Officer within the time provided by law.

NOW, THEREFORE, pursuant to Elections Code §10515, the following qualified persons, as listed below, are each required to be appointed to the Office of Member, Board of Directors for a term of four (4) years:

Peter Dekker

William "Bill" Softky

Ric Lohman

IN WITNESS WHEREOF, I hereunto affix my hand and seal this 8th day of December, 2022, and file this date with the General Manager of the MONTARA WATER AND SANITARY DISTRICT.

A handwritten signature in blue ink that reads "Mark Church".

MARK CHURCH
Chief Elections Officer &
Assessor-County Clerk-Recorder

COUNTY OF SAN MATEO CERTIFICATION OF ELECTION

This is to certify that

Peter Dekker

was appointed to the office of

Member, Board of Directors

Montara Water and Sanitary District

In lieu of holding the Statewide General Election in San Mateo County on
the 8th day of November, 2022.

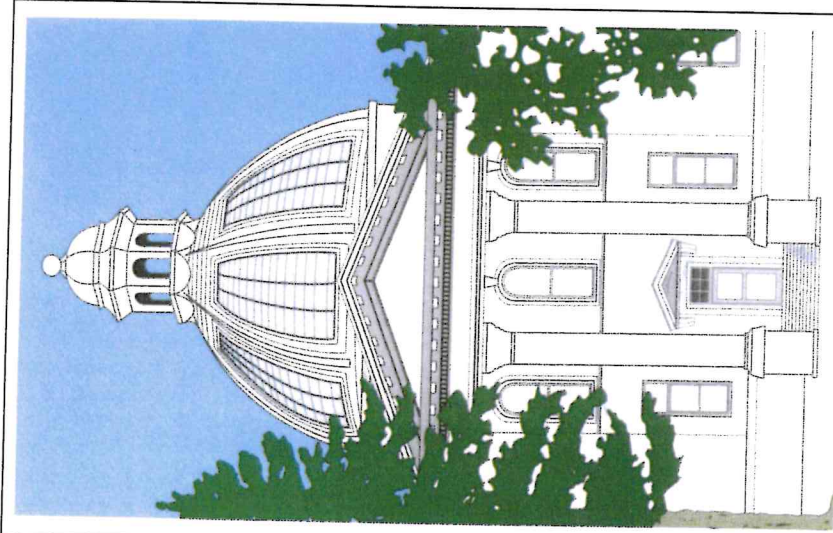
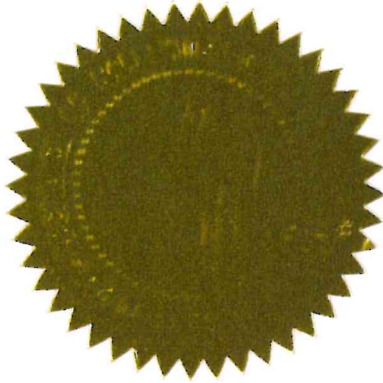
In witness whereof, I have hereunto set my hand and affixed my official
seal this 8th day of December, 2022.

Mark Church

MARK CHURCH

Chief Elections Officer &

Assessor-County Clerk-Recorder



COUNTY OF SAN MATEO CERTIFICATION OF ELECTION

This is to certify that

William "Bill" Softky

was appointed to the office of

Member, Board of Directors

Montara Water and Sanitary District

In lieu of holding the Statewide General Election in San Mateo County on
the 8th day of November, 2022.

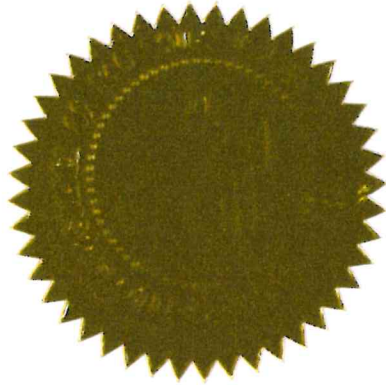
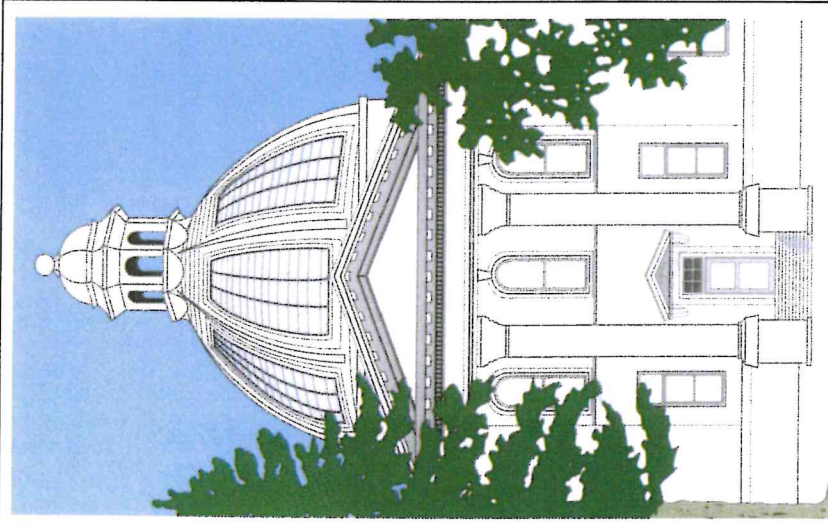
In witness whereof, I have hereunto set my hand and affixed my official
seal this 8th day of December, 2022.

Mark Church

MARK CHURCH

Chief Elections Officer &

Assessor-County Clerk-Recorder



COUNTY OF SAN MATEO CERTIFICATION OF ELECTION

This is to certify that

Ric Lehman

was appointed to the office of

Member, Board of Directors

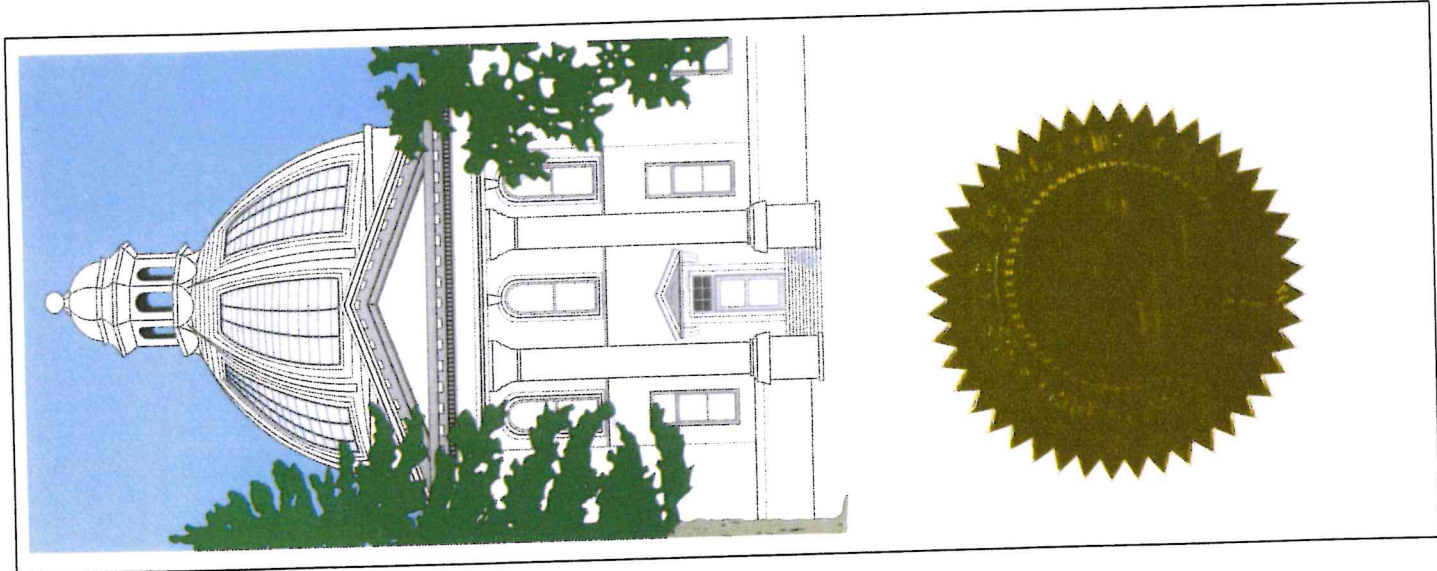
Montara Water and Sanitary District

In lieu of holding the Statewide General Election in San Mateo County on
the 8th day of November, 2022.

In witness whereof, I have hereunto set my hand and affixed my official
seal this 8th day of December, 2022.

Mark Church

MARK CHURCH
Chief Elections Officer &
Assessor-County Clerk-Recorder





MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

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

**Budget vs. Actual – Sewer July 1, 2022 through November 30, 2022 -
Variances over \$2,000:**

- 4400 Fees, \$21,240 above Budget – Remodel fees are the main driver. Additional fixture units purchased for homes in the District. Three large receipts make up the bulk of the over budget.
- 4610 Property Tax Receipts, \$25,136 below Budget – Excess ERAF receipt for \$181,229 received in August. Amount split 50/50 sewer and water. Two additional apportionments received in November. 50% advance expected in December.
- 4710 Sewer Service Charges, \$3,960 above Budget – Pro-rated collections received from customers. First major remittance expected in December.
- **Overall Total Operating Income for the period ending November 30, 2022 was \$654 below budget. Total income received to date is \$193,359.**
- 5200 Board of Directors, \$33,450 below Budget – Funds have been budgeted for the District to begin a District re-mapping. The project is set to take place in January 2023.
- 5250 Conference attendance, \$2,500 below Budget – No activity to date.
- 5300 Insurance, \$2,051 above Budget – CSRMA annual renewal premium paid in September.
- 5400 Legal, \$47,251 below Budget – Costs for routine legal counsel. Minimal activity related to litigation at this time.
- 5510 Maintenance, Office, \$5,298 below Budget – Budget contains scheduled maintenance projects that have not yet begun.
- 5530 Memberships, \$2,738 above Budget – Renewal for CSDA paid for in October.
- 5620 Audit, \$6,875 below Budget – Audit fieldwork is not scheduled to begin until January 2023 due to staffing issues with Eide Bailly.
- 5630 Consulting, \$3,976 below Budget – Vendor expenses are less than expected at this time in fiscal year.
- 5640 Data Services, \$6,103 above Budget – Annual fee for Parcel Management system paid. Budget variance will decrease as year moves forward.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 5710 San Mateo County Tax Roll Charges, \$14,788 above budget – Expense related to the collection and payment of delinquent garbage fees (Recology) have been captured in this account. The expense will be netted with property tax receipts to maintain consistency with prior years.
- 5720 Telephone & Internet, \$7,918 above Budget – Increased per month service costs.
- 5800 Labor, \$2,033 below Budget – Mainly due to timing of merit increase. Once received, variance will decrease.
- 6170 Claims, Property Damage, \$8,333 below Budget – No claims to date.
- 6200 Engineering, \$10,930 above Budget – Payment for general engineering and pump station mechanical engineering and GIS facility mapping.
- 6330 Facilities, \$2,408 below Budget – Funds set aside for Landscaping have not been utilized as of yet.
- 6400 Pumping, \$2,879 above Budget – Variance due to the inclusion of generator rental for Date/Harte pump station. Item will be re-categorized to CIP.
- 6600 Collection/Transmission, \$4,167 below Budget – No activity to date.
- 6900 SAM Expenses, \$13 below Budget – Highlighting due to pumping being over budget by \$23K due to emergency maintenance at Distillery pump one and Airport.
- **Overall Total Operating Expenses for the period ending November 30, 2022, were \$771 below Budget.**
- **Total overall Expenses for the period ending November 30, 2022, were \$70,857 below budget. For a net ordinary income of \$70,203 above Budget. Actual net ordinary loss is \$1,047,051.**
- 7110 Connection Fees (New Construction), \$10,842 below Budget – One new connection issued in November.
 - Refund issued in July 2022.
- 7200 Interest Income, LAIF, \$14,417 above budget – Due to the increase in federal rates.
- 8000 CIP, \$360,396 below Budget – Minimal activity to date, mainly engineering support and generator expenses.



MONTARA WATER AND SANITARY DISTRICT AGENDA

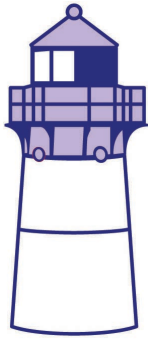
Prepared for the Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July 1, 2022 thru November 30, 2022 - Variances over \$2,000:

- 4400 Fees, \$5,481 below Budget – Water administration fees have lagged behind expectations.
- 4610 Property Tax Receipts, \$25,136 below Budget – Excess ERAF receipt for \$181,229 received in August. Amount split 50/50 sewer and water. Two additional apportionments received in November. 50% advance expected in December.
- 4740 Testing, Backflow, \$2,265 above Budget – Collections from services performed in November are larger than expected.
- 4810 Water Sales, Domestic, \$12,608 above Budget - Difference mainly due to timing of collections.
- **Overall Total Operating Income for the period ending November 30, 2022 was \$14,826 below budget. Total revenue received to date is \$934,021.**
- 5200 Board of Directors, \$33,450 below Budget – Funds have been budgeted for the District to begin a District re-mapping. The project is set to take place in January 2023.
- 5240 CDPH Fees, \$6,250 below Budget – No activity to date.
- 5250 Conference attendance, \$2,500 below Budget – No activity to date.
- 5300 Insurance, \$8,301 above Budget – CSRMA annual renewal premium paid in September.
- 5350 LAFCO assessments, \$2,083 below Budget – No activity to date.
- 5400 Legal, \$25,668 below Budget – Majority of time spent on Sewer related issues.
- 5510 Maintenance, Office, \$5,298 below Budget – Budget contains scheduled maintenance projects that have not yet begun.
- 5530 Memberships, \$9,995 below Budget – ACWA membership dues paid for in November.
- 5620 Audit, \$6,875 below Budget – Audit fieldwork is not scheduled to begin until January 2023 due to staffing issues with Eide Bailly.
- 5630 Consulting, \$10,226 below Budget – additional expenses expected later this fiscal year due to rate study.
- 5720 Telephone & Internet, \$12,324 above Budget – Increased per month service costs.
- 5800 Labor, \$14,445 below Budget – Under budget mainly due to timing. Personnel costs have been averaged out through the year, however, merit increases for certain staff have not yet come into effect.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6170 Claims, Property Damage, \$4,026 below Budget – Reimbursement paid in November.
- 6180 Communications, \$15,833 below Budget – No activity to date.
- 6200 Engineering, \$2,610 above Budget – Mainly due to costs related to water quality engineering.
- 6330 Facilities, \$2,882 below Budget – appears to be a timing issue with the alarm company invoices, only two received and paid this fiscal year.
- 6400 Pumping, \$10,685 below Budget – Large true up bill expected in February 2023.
- 6500 Supply, \$9,165 below Budget – Purchases of water are made on a quarterly basis. Q2 will be paid in January and variance will decrease.
- 6600 Collection/Transmission, \$70,435 above Budget – Unexpected costs arose in November due to water leaks and the need to pay for water main maintenance.
- 6700 Treatment, \$5,898 below Budget – payments made for chemicals are less than anticipated.
- **Overall Total Operating Expenses for the period ending November 30, 2022 were \$19,465 above Budget.**
- **Total overall Expenses for the period ending November 30, 2022 were \$57,746 below budget. For a net ordinary income of \$42,920 budgeted vs. actual. Actual net ordinary income is \$142,818.**
- 7100 Connection Fees, \$38,519 below Budget – One new construction connection purchased in November.
- 7250 CAMP interest, \$28,787 above Budget – No budget was established for CAMP interest income as it was unknown what amount of principal balance would be transferred into CAMP in order to earn interest.
- 7600 Bond Revenues, G.O. \$391,607 below Budget - Due to timing. First large receipt received in December 2022.
- 7650 Water System Reliability, \$414,019 below Budget – Large deposit is typically received in December 2022. Budget variance will decrease at the time of receipt.
- 8000 CIP, \$371,134 below Budget – Projects are currently on-going and others are being planned.

RECOMMENDATION:

This is for Board information only

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through November 2022

	Jul - Nov 22	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	34,605.90	33,333.35	1,272.55
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,166.00	2,500.00	-1,334.00
4420 · Administrative Fee (Remodel)	0.00	416.65	-416.65
4430 · Inspection Fee (New Constr)	1,103.00	2,500.00	-1,397.00
4440 · Inspection Fee (Remodel)	0.00	416.65	-416.65
4460 · Remodel Fees	28,137.52	3,333.35	24,804.17
Total 4400 · Fees	30,406.52	9,166.65	21,239.87
4510 · Grants	136.00		
4610 · Property Tax Receipts	119,293.73	144,430.00	-25,136.27
4710 · Sewer Service Charges	3,959.67	0.00	3,959.67
4720 · Sewer Service Refunds, Customer	-5,986.09	-4,166.65	-1,819.44
4760 · Waste Collection Revenues	10,928.60	11,250.00	-321.40
4990 · Other Revenue	14.80		
Total Income	193,359.13	194,013.35	-654.22
Gross Profit	193,359.13	194,013.35	-654.22
Expense			
5000 · Administrative			
5190 · Bank Fees	2,641.39	2,916.65	-275.26
5200 · Board of Directors			
5210 · Board Meetings	1,050.00	1,250.00	-200.00
5220 · Director Fees	1,125.00	3,125.00	-2,000.00
5230 · Election Expenses	0.00	31,250.00	-31,250.00
Total 5200 · Board of Directors	2,175.00	35,625.00	-33,450.00
5250 · Conference Attendance	0.00	2,500.00	-2,500.00
5270 · Information Systems	2,802.25	2,083.35	718.90
5300 · Insurance			
5310 · Fidelity Bond	0.00	208.35	-208.35
5320 · Property & Liability Insurance	8,509.72	6,250.00	2,259.72
Total 5300 · Insurance	8,509.72	6,458.35	2,051.37
5350 · LAFCO Assessment	0.00	1,041.65	-1,041.65
5400 · Legal			
5430 · General Legal	12,173.25	83,333.35	-71,160.10
5440 · Litigation	23,909.40		
Total 5400 · Legal	36,082.65	83,333.35	-47,250.70
5510 · Maintenance, Office	952.38	6,250.00	-5,297.62
5530 · Memberships	4,405.00	1,666.65	2,738.35
5540 · Office Supplies	1,447.83	1,041.65	406.18
5550 · Postage	0.00	166.65	-166.65
5560 · Printing & Publishing	518.90	625.00	-106.10

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through November 2022

	Jul - Nov 22	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	14,640.00	15,833.35	-1,193.35
5620 · Audit	0.00	6,875.00	-6,875.00
5630 · Consulting	16,857.83	20,833.35	-3,975.52
5640 · Data Services	9,853.08	3,750.00	6,103.08
5650 · Labor & HR Support	1,067.50	1,041.65	25.85
5660 · Payroll Services	452.94	416.65	36.29
Total 5600 · Professional Services	42,871.35	48,750.00	-5,878.65
5710 · San Mateo Co. Tax Roll Charges	14,871.64	83.35	14,788.29
5720 · Telephone & Internet	18,335.11	10,416.65	7,918.46
5730 · Mileage Reimbursement	0.00	625.00	-625.00
5740 · Reference Materials	0.00	83.35	-83.35
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	8,602.20	8,076.25	525.95
5820 · Employee Benefits	20,500.25	18,259.60	2,240.65
5830 · Disability Insurance	590.08	853.75	-263.67
5840 · Payroll Taxes	6,263.07	9,623.35	-3,360.28
5850 · PARS	8,380.67	7,891.65	489.02
5900 · Wages			
5910 · Management	47,838.90	51,486.65	-3,647.75
5920 · Staff	71,897.33	72,973.75	-1,076.42
5930 · Staff Certification	875.00	750.00	125.00
5940 · Staff Overtime	2,418.76	582.90	1,835.86
5950 · Staff Standby	43.02		
Total 5900 · Wages	123,073.01	125,793.30	-2,720.29
5960 · Worker's Comp Insurance	2,169.37	1,113.75	1,055.62
Total 5800 · Labor	169,578.65	171,611.65	-2,033.00
Total 5000 · Administrative	305,191.87	375,278.30	-70,086.43
6000 · Operations			
6170 · Claims, Property Damage	0.00	8,333.35	-8,333.35
6195 · Education & Training	42.00	416.65	-374.65
6200 · Engineering			
6220 · General Engineering	25,514.00	14,583.35	10,930.65
Total 6200 · Engineering	25,514.00	14,583.35	10,930.65
6330 · Facilities			
6335 · Alarm Services	2,383.70	2,291.65	92.05
6337 · Landscaping	0.00	2,500.00	-2,500.00
Total 6330 · Facilities	2,383.70	4,791.65	-2,407.95
6400 · Pumping			
6410 · Pumping Fuel & Electricity	14,607.68	18,750.00	-4,142.32
6420 · Pumping Maintenance, Generators	7,021.24		
Total 6400 · Pumping	21,628.92	18,750.00	2,878.92

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through November 2022

	Jul - Nov 22	Sewer Budget	\$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	4,166.65	-4,166.65
Total 6600 · Collection/Transmission	0.00	4,166.65	-4,166.65
6770 · Uniforms	0.00	83.35	-83.35
6800 · Vehicles			
6810 · Fuel	1,217.78	416.65	801.13
6820 · Truck Equipment, Expensed	24.68	66.65	-41.97
6830 · Truck Repairs	456.61	416.65	39.96
Total 6800 · Vehicles	1,699.07	899.95	799.12
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	118,410.85	118,410.85	0.00
6920 · SAM Operations	705,998.30	719,720.00	-13,721.70
6940 · SAM Maintenance, Collection Sys	6,814.63	16,666.65	-9,852.02
6950 · SAM Maintenance, Pumping	52,560.60	29,166.65	23,393.95
6960 · SAM NDWSCP	166.50		
Total 6900 · Sewer Authority Midcoastside	883,950.88	883,964.15	-13.27
Total 6000 · Operations	935,218.57	935,989.10	-770.53
Total Expense	1,240,410.44	1,311,267.40	-70,856.96
Net Ordinary Income	-1,047,051.31	-1,117,254.05	70,202.74
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	86,455.00	67,916.65	18,538.35
7120 · Connection Fees (Remodel)	23,271.12	20,833.35	2,437.77
7152 · Connection Fee Refunds	-28,620.75		
7153 · Add'l Fixture Units (New Const)	3,755.00		
7170 · Mainline Ext. Pass Thru	-6,952.00		
Total 7100 · Connection Fees	77,908.37	88,750.00	-10,841.63
7200 · Interest Income - LAIF	24,416.81	10,000.00	14,416.81
Total 7000 · Capital Account Revenues	102,325.18	98,750.00	3,575.18
Total Other Income	102,325.18	98,750.00	3,575.18
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	62,895.22	423,291.65	-360,396.43
Total 8000 · Capital Improvement Program	62,895.22	423,291.65	-360,396.43

1:47 PM

12/11/22

Accrual Basis

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July through November 2022

	Jul - Nov 22	Sewer Budget	\$ Over Budget
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	4,199.58	4,199.61	-0.03
9200 · I-Bank Loan	10,107.59	10,107.59	0.00
Total 9000 · Capital Account Expenses	14,307.17	14,307.20	-0.03
Total Other Expense	77,202.39	437,598.85	-360,396.46
Net Other Income	25,122.79	-338,848.85	363,971.64
Net Income	-1,021,928.52	-1,456,102.90	434,174.38

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through November 2022

	Water		
	Jul - Nov 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,166.00	2,916.65	-1,750.65
4420 · Administrative Fee (Remodel)	0.00	250.00	-250.00
4430 · Inspection Fee (New Constr)	1,103.00	2,916.65	-1,813.65
4440 · Inspection Fee (Remodel)	0.00	416.65	-416.65
4450 · Mainline Extension Fees	0.00	1,250.00	-1,250.00
Total 4400 · Fees	2,269.00	7,749.95	-5,480.95
4510 · Grants	136.00		
4610 · Property Tax Receipts	119,293.70	144,430.00	-25,136.30
4740 · Testing, Backflow	8,515.00	6,250.00	2,265.00
4810 · Water Sales, Domestic	804,274.51	791,666.65	12,607.86
4850 · Water Sales Refunds, Customer	-1,317.37	-1,250.00	-67.37
4990 · Other Revenue	849.80		
Total Income	934,020.64	948,846.60	-14,825.96
Gross Profit	934,020.64	948,846.60	-14,825.96
Expense			
5000 · Administrative			
5190 · Bank Fees	2,641.39	1,666.65	974.74
5200 · Board of Directors			
5210 · Board Meetings	1,050.00	1,250.00	-200.00
5220 · Director Fees	1,125.00	3,125.00	-2,000.00
5230 · Election Expenses	0.00	31,250.00	-31,250.00
Total 5200 · Board of Directors	2,175.00	35,625.00	-33,450.00
5240 · CDPH Fees	0.00	6,250.00	-6,250.00
5250 · Conference Attendance	0.00	2,500.00	-2,500.00
5270 · Information Systems	2,802.25	2,083.35	718.90
5300 · Insurance			
5310 · Fidelity Bond	0.00	208.35	-208.35
5320 · Property & Liability Insurance	8,509.72	0.00	8,509.72
Total 5300 · Insurance	8,509.72	208.35	8,301.37
5350 · LAFCO Assessment	0.00	2,083.35	-2,083.35
5400 · Legal			
5430 · General Legal	15,998.25	41,666.65	-25,668.40
Total 5400 · Legal	15,998.25	41,666.65	-25,668.40
5510 · Maintenance, Office	952.37	6,250.00	-5,297.63
5530 · Memberships	21,245.00	11,250.00	9,995.00
5540 · Office Supplies	1,447.75	1,875.00	-427.25
5550 · Postage	6,408.42	5,833.35	575.07
5560 · Printing & Publishing	568.88	2,083.35	-1,514.47

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through November 2022

	Jul - Nov 22	Water Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	14,640.00	15,833.35	-1,193.35
5620 · Audit	0.00	6,875.00	-6,875.00
5630 · Consulting	16,857.77	27,083.35	-10,225.58
5640 · Data Services	899.50	2,708.35	-1,808.85
5650 · Labor & HR Support	1,067.50	1,041.65	25.85
5660 · Payroll Services	452.97	416.65	36.32
Total 5600 · Professional Services	33,917.74	53,958.35	-20,040.61
5710 · San Mateo Co. Tax Roll Charges	1,625.00	83.35	1,541.65
5720 · Telephone & Internet	22,740.31	10,416.65	12,323.66
5730 · Mileage Reimbursement	302.64	625.00	-322.36
5740 · Reference Materials	0.00	333.35	-333.35
5790 · Other Administrative	692.05		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	20,696.32	20,823.75	-127.43
5820 · Employee Benefits	54,951.20	44,698.35	10,252.85
5830 · Disability Insurance	1,361.72	2,254.60	-892.88
5840 · Payroll Taxes	20,044.90	24,104.15	-4,059.25
5850 · PARS	18,219.76	18,290.40	-70.64
5900 · Wages			
5910 · Management	47,839.00	51,486.65	-3,647.65
5920 · Staff	215,602.58	226,144.60	-10,542.02
5930 · Staff Certification	5,375.00	4,750.00	625.00
5940 · Staff Overtime	22,640.66	20,806.25	1,834.41
5950 · Staff Standby	11,768.71	11,897.10	-128.39
Total 5900 · Wages	303,225.95	315,084.60	-11,858.65
5960 · Worker's Comp Insurance	2,169.37	9,858.75	-7,689.38
Total 5800 · Labor	420,669.22	435,114.60	-14,445.38
Total 5000 · Administrative	542,695.99	619,906.35	-77,210.36
6000 · Operations			
6160 · Backflow Prevention	0.00	416.65	-416.65
6170 · Claims, Property Damage	140.64	4,166.65	-4,026.01
6180 · Communications			
6185 · SCADA Maintenance	0.00	15,833.35	-15,833.35
Total 6180 · Communications	0.00	15,833.35	-15,833.35
6195 · Education & Training	806.45	2,083.35	-1,276.90
6200 · Engineering			
6220 · General Engineering	177.56	8,333.35	-8,155.79
6230 · Water Quality Engineering	31,598.75	20,833.35	10,765.40
Total 6200 · Engineering	31,776.31	29,166.70	2,609.61
6320 · Equipment & Tools, Expensed	3,995.33	5,000.00	-1,004.67

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through November 2022

	Jul - Nov 22	Water Budget	\$ Over Budget
6330 · Facilities			
6335 · Alarm Services	248.29	833.35	-585.06
6337 · Landscaping	3,952.66	6,250.00	-2,297.34
Total 6330 · Facilities	4,200.95	7,083.35	-2,882.40
6370 · Lab Supplies & Equipment	723.85	1,666.65	-942.80
6380 · Meter Reading	113.10	208.35	-95.25
6400 · Pumping			
6410 · Pumping Fuel & Electricity	28,550.22	37,500.00	-8,949.78
6420 · Pumping Maintenance, Generators	4,498.08	4,166.65	331.43
6430 · Pumping Maintenance, General	308.24	2,083.35	-1,775.11
6440 · Pumping Equipment, Expensed	0.00	291.65	-291.65
Total 6400 · Pumping	33,356.54	44,041.65	-10,685.11
6500 · Supply			
6510 · Maintenance, Raw Water Mains	0.00	1,041.65	-1,041.65
6520 · Maintenance, Wells	6,500.98	6,250.00	250.98
6530 · Water Purchases	6,209.41	14,583.35	-8,373.94
Total 6500 · Supply	12,710.39	21,875.00	-9,164.61
6600 · Collection/Transmission			
6610 · Hydrants	0.00	4,166.65	-4,166.65
6620 · Maintenance, Water Mains	82,081.98	20,833.35	61,248.63
6630 · Maintenance, Water Svc Lines	5,853.07	8,333.35	-2,480.28
6640 · Maintenance, Tanks	2,456.87	2,083.35	373.52
6650 · Maint., Distribution General	8,671.77	4,166.65	4,505.12
6670 · Meters	20,657.93	10,416.65	10,241.28
6600 · Collection/Transmission - Other	713.07		
Total 6600 · Collection/Transmission	120,434.69	50,000.00	70,434.69
6700 · Treatment			
6710 · Chemicals & Filtering	11,266.91	16,666.65	-5,399.74
6720 · Maintenance, Treatment Equip.	4,319.75	6,250.00	-1,930.25
6730 · Treatment Analysis	18,098.49	16,666.65	1,431.84
Total 6700 · Treatment	33,685.15	39,583.30	-5,898.15
6770 · Uniforms	1,465.83	833.35	632.48
6800 · Vehicles			
6810 · Fuel	3,653.32	4,166.65	-513.33
6820 · Truck Equipment, Expensed	74.03	833.35	-759.32
6830 · Truck Repairs	1,369.81	2,083.35	-713.54
Total 6800 · Vehicles	5,097.16	7,083.35	-1,986.19
Total 6000 · Operations	248,506.39	229,041.70	19,464.69
Total Expense	791,202.38	848,948.05	-57,745.67
Net Ordinary Income	142,818.26	99,898.55	42,919.71

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

July through November 2022

	Jul - Nov 22	Water Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	88,107.00	62,500.00	25,607.00
7130 · Conn. Fees, PFP (New Constr)	57,719.61	20,833.35	36,886.26
7152 · Connection Fee Refunds	-98,581.11		
7155 · Add'l Fixture Units (Remodel)	16,092.00		
7160 · PFP Pass Thru	341.11		
7165 · Meter Pass Thru Costs	715.50		
Total 7100 · Connection Fees	64,394.11	83,333.35	-18,939.24
7250 · CAMP Interest Income	28,786.82		
7600 · Bond Revenues, G.O.	18,204.16	409,810.85	-391,606.69
7650 · Water System Reliability	2,647.70	416,666.65	-414,018.95
Total 7000 · Capital Account Revenues	114,032.79	909,810.85	-795,778.06
Total Other Income	114,032.79	909,810.85	-795,778.06
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	145,115.82	516,250.00	-371,134.18
Total 8000 · Capital Improvement Program	145,115.82	516,250.00	-371,134.18
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	35,026.91	35,026.91	0.00
9125 · PNC Equipment Lease Interest	4,199.61	4,199.61	0.00
9150 · SRF Loan	30,813.50	31,826.61	-1,013.11
9210 · Conservation Program/Rebates	100.00	1,250.00	-1,150.00
Total 9000 · Capital Account Expenses	70,140.02	72,303.13	-2,163.11
Total Other Expense	215,255.84	588,553.13	-373,297.29
Net Other Income	-101,223.05	321,257.72	-422,480.77
Net Income	41,595.21	421,156.27	-379,561.06

Montara Water & Sanitary District
Funds Balance Sheet
As of November 30, 2022

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	2,874,320.40	0.00	2,874,320.40
LAIIF Investment Fund			
Capital Reserve	3,910,243.47	0.00	3,910,243.47
Connection Fees Reserve	213,000.00	0.00	213,000.00
Operating Reserve	524,507.00	0.00	524,507.00
Total LAIF Investment Fund	4,647,750.47	0.00	4,647,750.47
Total Sewer - Bank Accounts	7,522,070.87	0.00	7,522,070.87
Water - Bank Accounts			
CAMP Investment Fund			
Capital Reserve	0.00	2,030,795.03	2,030,795.03
Connection Fee Reserve	0.00	200,000.00	200,000.00
Operating Reserve	0.00	365,309.09	365,309.09
Total CAMP Investment Fund	0.00	2,596,104.12	2,596,104.12
Wells Fargo Operating - Water	0.00	76,149.30	76,149.30
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	678,886.51	678,886.51
Total Restricted Cash	0.00	678,886.51	678,886.51
Total Water - Bank Accounts	0.00	3,351,139.93	3,351,139.93
Total Checking/Savings	7,522,070.87	3,351,139.93	10,873,210.80
Accounts Receivable			
Sewer - Accounts Receivable			
Accounts Receivable	-3,666.76	0.00	-3,666.76
Sewer - Accounts Receivable - Other	-10,061.79	0.00	-10,061.79
Total Sewer - Accounts Receivable	-13,728.55	0.00	-13,728.55
Water - Accounts Receivable			
Accounts Receivable	0.00	3,505.00	3,505.00
Accounts Rec. - Backflow	0.00	25,063.11	25,063.11
Accounts Rec. - Water Residents	0.00	173,551.66	173,551.66
Unbilled Water Receivables	0.00	236,983.89	236,983.89
Total Water - Accounts Receivable	0.00	439,103.66	439,103.66
Total Accounts Receivable	-13,728.55	439,103.66	425,375.11
Other Current Assets			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	0.00	42,656.32	42,656.32
Total Current Assets	7,508,342.32	3,832,899.91	11,341,242.23
Fixed Assets			
Sewer - Fixed Assets			
General Plant	8,552,709.89	0.00	8,552,709.89
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
Total Other Capital Improv.	3,250,409.57	0.00	3,250,409.57
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	5,340,307.33	0.00	5,340,307.33
Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-10,333,056.00	0.00	-10,333,056.00
Total Sewer - Fixed Assets	8,055,415.63	0.00	8,055,415.63

Montara Water & Sanitary District
Funds Balance Sheet
As of November 30, 2022

Water - Fixed Assets			
General Plant	0.00	29,178,537.25	29,178,537.25
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	-14,800,793.00	-14,800,793.00
Total Water - Fixed Assets	0.00	16,519,401.03	16,519,401.03
Total Fixed Assets	8,055,415.63	16,519,401.03	24,574,816.66
Other Assets			
Sewer - Other Assets			
Def'd Amts Related to Pensions	84,583.00	0.00	84,583.00
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	2,772,130.08	0.00	2,772,130.08
Water - Other Assets			
Def'd Amts Related to Pensions	0.00	188,265.00	188,265.00
Due from Sewer	0.00	1,357,906.25	1,357,906.25
Total Water - Other Assets	0.00	1,546,171.25	1,546,171.25
Total Other Assets	2,772,130.08	1,546,171.25	4,318,301.33
TOTAL ASSETS	18,335,888.03	21,898,472.19	40,234,360.22
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable - Sewer	199,311.69	0.00	199,311.69
Accounts Payable - Water	0.00	102,365.68	102,365.68
Total Accounts Payable	199,311.69	102,365.68	301,677.37
Other Current Liabilities			
Water - Net Pension Liability	0.00	-40,021.00	-40,021.00
Sewer - Net Pension Liability	-17,981.00	0.00	-17,981.00
Sewer - Current Liabilities			
Accrued Vacations	9,781.90	0.00	9,781.90
Deposits Payable	36,281.55	0.00	36,281.55
Interest Payable	8,857.73	0.00	8,857.73
PNC Equip. Loan - S/T	43,653.19	0.00	43,653.19
Total Sewer - Current Liabilities	98,574.37	0.00	98,574.37
Water - Current Liabilities			
Accrued Vacations	0.00	22,072.48	22,072.48
Construction Deposits Payable	0.00	-232.34	-232.34
Deposits Payable	0.00	-20,819.32	-20,819.32
GO Bonds - S/T	0.00	916,095.24	916,095.24
Interest Payable	0.00	29,623.83	29,623.83
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	43,653.16	43,653.16
SRF Loan Payable X109 - Current	0.00	90,766.74	90,766.74
Temporary Construction Meter	0.00	35,098.35	35,098.35
Total Water - Current Liabilities	0.00	1,120,560.64	1,120,560.64
Payroll Liabilities			
Employee Benefits Payable	15,691.59	0.00	15,691.59
Total Payroll Liabilities	15,691.59	0.00	15,691.59
Total Other Current Liabilities	96,284.96	1,080,539.64	1,176,824.60
Total Current Liabilities	295,596.65	1,182,905.32	1,478,501.97

Montara Water & Sanitary District
Funds Balance Sheet
As of November 30, 2022

Long Term Liabilities			
Sewer - Long Term Liabilities			
Due to Water Fund	1,357,906.25	0.00	1,357,906.25
Accrued Vacations	18,831.51	0.00	18,831.51
I-Bank Loan	630,040.61	0.00	630,040.61
PNC Equip. Loan - L/T	279,565.19	0.00	279,565.19
Total Sewer - Long Term Liabilities	2,286,343.56	0.00	2,286,343.56
Water - Long Term Liabilities			
2020 GO Bonds	0.00	4,772,229.98	4,772,229.98
Accrued Vacations	0.00	25,734.03	25,734.03
PNC Equip. Loan - L/T	0.00	279,565.25	279,565.25
SRF Loan Payable - X109	0.00	2,518,169.06	2,518,169.06
Total Water - Long Term Liabilities	0.00	7,595,698.32	7,595,698.32
Deferred Inflows (Pensions)			
Sewer	11,473.00	0.00	11,473.00
Water	0.00	25,537.00	25,537.00
Total Deferred Inflows (Pensions)	11,473.00	25,537.00	37,010.00
Total Long Term Liabilities	2,297,816.56	7,621,235.32	9,919,051.88
Total Liabilities	2,593,413.21	8,804,140.64	11,397,553.85
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-177,144.59	0.00	-177,144.59
Total Sewer - Equity Accounts	11,877,400.48	0.00	11,877,400.48
Water - Equity Accounts			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	177,144.59	177,144.59
Total Water - Equity Accounts	0.00	2,868,199.60	2,868,199.60
Equity Adjustment Account	4,887,002.86	10,184,536.74	15,071,539.60
Net Income	-1,021,928.52	41,595.21	-980,333.31
Total Equity	15,742,474.82	13,094,331.55	28,836,806.37
TOTAL LIABILITIES & EQUITY	18,335,888.03	21,898,472.19	40,234,360.22

Montara Water Sanitary District
 Restricted and Non Restricted Cash Assets
 July 2022 through June 2023

YTD Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over (Under) Targets	% Over/(Under) Targets
Sewer - Operations															
Wells Fargo Operating	3,967,397.95	3,840,685.70	3,538,089.31	3,138,677.85	2,874,320.40										
Sewer Reserve Accounts															
LAIF															
Capital Reserve	3,894,482.51	3,894,482.51	3,894,482.51	3,910,243.47	3,910,243.47								2,418,725.00	1,475,757.51	161%
Connection Fee	213,000.00	213,000.00	213,000.00	213,000.00	213,000.00								213,000.00	-	100%
Operating Reserve	524,507.00	524,507.00	524,507.00	524,507.00	524,507.00								524,507.00	-	100%
Subtotal	4,631,989.51	4,631,989.51	4,631,989.51	4,647,750.47	4,647,750.47	-	-	-	-	-	-	-			
Water Operations															
Wells Fargo Operating	13,871.26	29,591.21	43,574.79	59,858.11	76,149.30										
Water - Reserve Accounts															
CAMP - Reserve Funds															
Capital Reserve	2,030,795.03	2,030,795.03	2,030,795.03	2,030,795.03	2,030,795.03								1,989,000.00	41,795.03	102%
Connection Fee	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00								200,000.00	-	100%
Operating Reserve	339,579.00	344,593.98	350,126.36	357,003.96	365,309.09								339,579.00	10,547.36	103%
Subtotal	2,570,374.03	2,575,389.01	2,580,921.39	2,587,798.99	2,596,104.12	-	-	-	-	-	-	-			
Water - Restricted Accounts															
JP Morgan Chase - Water															
2020 GO Bond Fund	1,147,781.98	656,009.18	662,595.35	665,187.48	678,886.51										
Sub-Total	1,147,781.98	656,009.18	662,595.35	665,187.48	678,886.51	-	-	-	-	-	-	-			
Total Cash and Equivalents	12,331,414.73	11,733,664.61	11,457,170.35	11,099,272.90	10,873,210.80	-	-	-	-	-	-	-			

NOTE: Capital reserve is a minimum target
NOTE: Operating reserve is a minimum target

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2022 through June 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL						
													Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget			
Ordinary Income/Expense																			
Income																			
4220 · Cell Tower Lease	6,921.18	6,921.18	6,921.18	6,921.18	6,921.18								34,605.90	80,000.00	-45,394.10	43.26%			
4400 · Fees																			
4410 · Administrative Fee (New Constr)	569.00			597.00									1,166.00	6,000.00	-4,834.00	19.43%			
4420 · Administrative Fee (Remodel)														1,000.00	-1,000.00				
4430 · Inspection Fee (New Constr)	538.00			565.00									1,103.00	6,000.00	-4,897.00	18.38%			
4440 · Inspection Fee (Remodel)														1,000.00	-1,000.00				
4460 · Remodel Fees	7,478.00	18,140.52	1,922.00		597.00								28,137.52	8,000.00	20,137.52	351.72%			
Total 4400 · Fees	8,585.00	18,140.52	1,922.00	1,162.00	597.00								30,406.52	22,000.00	8,406.52	138.21%			
4510 · Grants		136.00											136.00						
4610 · Property Tax Receipts		90,614.66	264.26	803.79	27,611.02								119,293.73	288,860.00	-169,566.27	41.3%			
4710 · Sewer Service Charges		2,875.29	1,084.38										3,959.67		3,959.67	100.0%			
4720 · Sewer Service Refunds, Customer	-2,007.50		-2,423.63	-1,554.96									-5,986.09	-10,000.00	4,013.91	59.86%			
4760 · Waste Collection Revenues	1,608.27	3,331.66	1,447.81	3,610.02	930.84								10,928.60	27,000.00	-16,071.40	40.48%			
4990 · Other Revenue		5.25			9.55								14.80						
Total Income	15,106.95	122,024.56	9,216.00	10,942.03	36,069.59								193,359.13	407,860.00	-214,500.87	47.41%			
Gross Profit	15,106.95	122,024.56	9,216.00	10,942.03	36,069.59								193,359.13	407,860.00	-214,500.87	47.41%			
Expense																			
5000 · Administrative																			
5190 · Bank Fees	1,404.72	275.11	325.69	288.62	347.25								2,641.39	7,000.00	-4,358.61	37.73%			
5200 · Board of Directors																			
5210 · Board Meetings		300.00	300.00	150.00	300.00								1,050.00	3,000.00	-1,950.00	35.0%			
5220 · Director Fees		262.50		525.00	337.50								1,125.00	7,500.00	-6,375.00	15.0%			
5230 · Election Expenses														75,000.00	-75,000.00				
Total 5200 · Board of Directors		562.50	300.00	675.00	637.50								2,175.00	85,500.00	-83,325.00	2.54%			
5250 · Conference Attendance														6,000.00	-6,000.00				
5270 · Information Systems		720.00	273.75	916.75	891.75								2,802.25	5,000.00	-2,197.75	56.05%			
5300 · Insurance																			
5310 · Fidelity Bond														500.00	-500.00				
5320 · Property & Liability Insurance			8,509.72										8,509.72	15,000.00	-6,490.28	56.73%			
Total 5300 · Insurance			8,509.72										8,509.72	15,500.00	-6,990.28	54.9%			
5350 · LAFCO Assessment														2,500.00	-2,500.00				
5400 · Legal																			
5430 · General Legal	3,594.75		3,128.00	1,178.00	4,272.50								12,173.25	200,000.00	-187,826.75	6.09%			
5440 · Litigation	708.75		2,961.00	18,773.55	1,466.10								23,909.40						
Total 5400 · Legal	4,303.50		6,089.00	19,951.55	5,738.60								36,082.65	200,000.00	-163,917.35	18.04%			
5510 · Maintenance, Office			325.00	497.38	130.00								952.38	15,000.00	-14,047.62	6.35%			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2022 through June 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL			
													Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
5530 · Memberships				4,405.00									4,405.00	4,000.00	405.00	110.13%
5540 · Office Supplies	139.79	376.68	201.54	424.16	305.66								1,447.83	2,500.00	-1,052.17	57.91%
5550 · Postage														400.00	-400.00	
5560 · Printing & Publishing	59.85	41.23	53.38	67.57	296.87								518.90	1,500.00	-981.10	34.59%
5600 · Professional Services																
5610 · Accounting	2,330.00	4,372.50	4,327.50	3,610.00									14,640.00	38,000.00	-23,360.00	38.53%
5620 · Audit														16,500.00	-16,500.00	
5630 · Consulting		3,648.73	3,637.78	5,911.57	3,659.75								16,857.83	50,000.00	-33,142.17	33.72%
5640 · Data Services	899.50	8,953.58											9,853.08	9,000.00	853.08	109.48%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50								1,067.50	2,500.00	-1,432.50	42.7%
5660 · Payroll Services	79.76	84.54	118.20	84.54	85.90								452.94	1,000.00	-547.06	45.29%
Total 5600 · Professional Services	3,522.76	17,272.85	8,296.98	9,819.61	3,959.15								42,871.35	117,000.00	-74,128.65	36.64%
5710 · San Mateo Co. Tax Roll Charges		1,584.00	396.00	119.00	12,772.64								14,871.64	200.00	14,671.64	7,435.82%
5720 · Telephone & Internet	3,271.43	1,927.61	5,441.71	3,496.96	4,197.40								18,335.11	25,000.00	-6,664.89	73.34%
5730 · Mileage Reimbursement														1,500.00	-1,500.00	
5740 · Reference Materials														200.00	-200.00	
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	1,537.23	1,929.97	1,708.00	1,704.88	1,722.12								8,602.20	19,383.00	-10,780.80	44.38%
5820 · Employee Benefits	4,100.05	4,100.05	4,100.05	4,100.05	4,100.05								20,500.25	43,823.00	-23,322.75	46.78%
5830 · Disability Insurance		295.04	147.52	147.52									590.08	2,049.00	-1,458.92	28.8%
5840 · Payroll Taxes	1,088.30	1,518.47	1,274.94	1,271.54	1,109.82								6,263.07	23,096.00	-16,832.93	27.12%
5850 · PARS	1,500.14	1,902.00	1,674.72	1,629.09	1,674.72								8,380.67	18,940.00	-10,559.33	44.25%
5900 · Wages																
5910 · Management	9,567.78	9,567.78	9,567.78	9,567.78	9,567.78								47,838.90	123,568.00	-75,729.10	38.72%
5920 · Staff	11,852.23	17,597.53	14,342.87	13,691.83	14,412.87								71,897.33	175,137.00	-103,239.67	41.05%
5930 · Staff Certification	175.00	175.00	175.00	175.00	175.00								875.00	1,800.00	-925.00	48.61%
5940 · Staff Overtime	385.66	263.55	291.79	941.25	536.51								2,418.76	1,399.00	1,019.76	172.89%
5950 · Staff Standby			43.02										43.02			
Total 5900 · Wages	21,980.67	27,603.86	24,420.46	24,375.86	24,692.16								123,073.01	301,904.00	-178,830.99	40.77%
5960 · Worker's Comp Insurance			2,169.37										2,169.37	2,673.00	-503.63	81.16%
Total 5800 · Labor	30,206.39	37,349.39	35,495.06	33,228.94	33,298.87								169,578.65	411,868.00	-242,289.35	41.17%
Total 5000 · Administrative	42,908.44	60,109.37	65,707.83	73,890.54	62,575.69								305,191.87	900,668.00	-595,476.13	33.89%
6000 · Operations																
6170 · Claims, Property Damage														20,000.00	-20,000.00	
6195 · Education & Training					42.00								42.00	1,000.00	-958.00	4.2%
6200 · Engineering																
6220 · General Engineering	5,161.00	3,776.50	5,631.00	7,433.50	3,512.00								25,514.00	35,000.00	-9,486.00	72.9%
Total 6200 · Engineering	5,161.00	3,776.50	5,631.00	7,433.50	3,512.00								25,514.00	35,000.00	-9,486.00	72.9%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2022 through June 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL			
													Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
6330 · Facilities																
6335 · Alarm Services	548.36	427.08	427.08	554.10	427.08								2,383.70	5,500.00	-3,116.30	43.34%
6337 · Landscaping														6,000.00	-6,000.00	
Total 6330 · Facilities	548.36	427.08	427.08	554.10	427.08								2,383.70	11,500.00	-9,116.30	20.73%
6400 · Pumping																
6410 · Pumping Fuel & Electricity	3,134.87	2,875.07	3,146.29	2,276.90	3,174.55								14,607.68	45,000.00	-30,392.32	32.46%
6420 · Pumping Maintenance, Generators	1,095.75				5,925.49								7,021.24			
Total 6400 · Pumping	4,230.62	2,875.07	3,146.29	2,276.90	9,100.04								21,628.92	45,000.00	-23,371.08	48.06%
6600 · Collection/Transmission																
6660 · Maintenance, Collection System														10,000.00	-10,000.00	
Total 6600 · Collection/Transmission														10,000.00	-10,000.00	
6770 · Uniforms														200.00	-200.00	
6800 · Vehicles																
6810 · Fuel				976.45	241.33								1,217.78	1,000.00	217.78	121.78%
6820 · Truck Equipment, Expensed				24.68									24.68	160.00	-135.32	15.43%
6830 · Truck Repairs				456.61									456.61	1,000.00	-543.39	45.66%
Total 6800 · Vehicles				1,457.74	241.33								1,699.07	2,160.00	-460.93	78.66%
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	23,682.17	23,682.17	23,682.17	23,682.17	23,682.17								118,410.85	284,186.00	-165,775.15	41.67%
6920 · SAM Operations	141,169.66	141,169.66	141,169.66	141,169.66	141,319.66								705,998.30	1,727,328.00	-1,021,329.70	40.87%
6940 · SAM Maintenance, Collection Sys		2,397.00	4,417.63										6,814.63	40,000.00	-33,185.37	17.04%
6950 · SAM Maintenance, Pumping		8,964.23	8,705.03	20,082.39	14,808.95								52,560.60	70,000.00	-17,439.40	75.09%
6960 · SAM NDWSCP		166.50											166.50			
Total 6900 · Sewer Authority Midcoastside	164,851.83	176,379.56	177,974.49	184,934.22	179,810.78								883,950.88	2,121,514.00	-1,237,563.12	41.67%
Total 6000 · Operations	174,791.81	183,458.21	187,178.86	196,656.46	193,133.23								935,218.57	2,246,374.00	-1,311,155.43	41.63%
Total Expense	217,700.25	243,567.58	252,886.69	270,547.00	255,708.92								1,240,410.44	3,147,042.00	-1,906,631.56	39.42%
Net Ordinary Income	-202,593.30	-121,543.02	-243,670.69	-259,604.97	-219,639.33								-1,047,051.31	-2,739,182.00	1,692,130.69	38.23%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)	53,844.00				32,611.00								86,455.00	163,000.00	-76,545.00	53.04%
7120 · Connection Fees (Remodel)		16,202.52	7,068.60										23,271.12	50,000.00	-26,728.88	46.54%
7152 · Connection Fee Refunds	-26,922.00				-1,698.75								-28,620.75			
7153 · Add'l Fixture Units (New Const)		1,073.00			2,682.00								3,755.00			
7170 · Mainline Ext. Pass Thru		-6,952.00											-6,952.00			
Total 7100 · Connection Fees	26,922.00	10,323.52	7,068.60		33,594.25								77,908.37	213,000.00	-135,091.63	36.58%
7200 · Interest Income - LAIF	8,655.85			15,760.96									24,416.81	20,000.00	4,416.81	122.08%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2022 through June 2023

	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	TOTAL			
													Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Total 7000 · Capital Account Revenues	35,577.85	10,323.52	7,068.60	15,760.96	33,594.25								102,325.18	233,000.00	-130,674.82	43.92%
Total Other Income	35,577.85	10,323.52	7,068.60	15,760.96	33,594.25								102,325.18	233,000.00	-130,674.82	43.92%
Other Expense																
8000 · Capital Improvement Program																
8075 · Sewer	5,078.49	17,882.76	11,450.48	7,068.49	21,415.00								62,895.22	1,015,900.00	-953,004.78	6.19%
Total 8000 · Capital Improvement Program	5,078.49	17,882.76	11,450.48	7,068.49	21,415.00								62,895.22	1,015,900.00	-953,004.78	6.19%
9000 · Capital Account Expenses																
9125 · PNC Equipment Lease Interest	869.47	855.17	840.10	824.99	809.85								4,199.58	9,441.00	-5,241.42	44.48%
9200 · I-Bank Loan	10,107.59												10,107.59	19,716.00	-9,608.41	51.27%
Total 9000 · Capital Account Expenses	10,977.06	855.17	840.10	824.99	809.85								14,307.17	29,157.00	-14,849.83	49.07%
Total Other Expense	16,055.55	18,737.93	12,290.58	7,893.48	22,224.85								77,202.39	1,045,057.00	-967,854.61	7.39%
Net Other Income	19,522.30	-8,414.41	-5,221.98	7,867.48	11,369.40								25,122.79	-812,057.00	837,179.79	-3.09%
Net Income	-183,071.00	-129,957.43	-248,892.67	-251,737.49	-208,269.93								-1,021,928.52	-3,551,239.00	2,529,310.48	28.78%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2022 through June 2023

												TOTAL				
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4400 · Fees																
4410 · Administrative Fee (New Constr)	569.00			597.00									1,166.00	7,000.00	-5,834.00	16.66%
4420 · Administrative Fee (Remodel)														600.00	-600.00	
4430 · Inspection Fee (New Constr)	538.00			565.00									1,103.00	7,000.00	-5,897.00	15.76%
4440 · Inspection Fee (Remodel)														1,000.00	-1,000.00	
4450 · Mainline Extension Fees														3,000.00	-3,000.00	
Total 4400 · Fees	1,107.00			1,162.00									2,269.00	18,600.00	-16,331.00	12.2%
4510 · Grants		136.00											136.00			
4610 · Property Tax Receipts		90,614.65	264.25	803.79	27,611.01								119,293.70	288,860.00	-169,566.30	41.3%
4740 · Testing, Backflow	393.00			4,192.00	3,930.00								8,515.00	15,000.00	-6,485.00	56.77%
4810 · Water Sales, Domestic	160,170.12	186,375.59	150,247.08	162,843.35	144,638.37								804,274.51	1,900,000.00	-1,095,725.49	42.33%
4850 · Water Sales Refunds, Customer	-37.44	-63.70		-1,216.23									-1,317.37	-3,000.00	1,682.63	43.91%
4990 · Other Revenue		840.25			9.55								849.80			
Total Income	161,632.68	277,902.79	150,511.33	167,784.91	176,188.93								934,020.64	2,219,460.00	-1,285,439.36	42.08%
Gross Profit	161,632.68	277,902.79	150,511.33	167,784.91	176,188.93								934,020.64	2,219,460.00	-1,285,439.36	42.08%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,404.72	275.11	325.69	288.62	347.25								2,641.39	4,000.00	-1,358.61	66.04%
5200 · Board of Directors																
5210 · Board Meetings		300.00	300.00	150.00	300.00								1,050.00	3,000.00	-1,950.00	35.0%
5220 · Director Fees		262.50		525.00	337.50								1,125.00	7,500.00	-6,375.00	15.0%
5230 · Election Expenses														75,000.00	-75,000.00	
Total 5200 · Board of Directors		562.50	300.00	675.00	637.50								2,175.00	85,500.00	-83,325.00	2.54%
5240 · CDPH Fees														15,000.00	-15,000.00	
5250 · Conference Attendance														6,000.00	-6,000.00	
5270 · Information Systems		720.00	273.75	916.75	891.75								2,802.25	5,000.00	-2,197.75	56.05%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance			8,509.72										8,509.72		8,509.72	100.0%
Total 5300 · Insurance			8,509.72										8,509.72	500.00	8,009.72	1,701.94%
5350 · LAFCO Assessment														5,000.00	-5,000.00	
5400 · Legal																
5430 · General Legal	4,914.75		4,253.00	1,178.00	5,652.50								15,998.25	100,000.00	-84,001.75	16.0%
Total 5400 · Legal	4,914.75		4,253.00	1,178.00	5,652.50								15,998.25	100,000.00	-84,001.75	16.0%
5510 · Maintenance, Office			325.00	497.37	130.00								952.37	15,000.00	-14,047.63	6.35%
5530 · Memberships				4,405.00	16,840.00								21,245.00	27,000.00	-5,755.00	78.69%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2022 through June 2023

												TOTAL				
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
5540 · Office Supplies	139.78	376.69	201.51	424.12	305.65								1,447.75	4,500.00	-3,052.25	32.17%
5550 · Postage	1,014.66	1,496.27	1,001.27	1,503.60	1,392.62								6,408.42	14,000.00	-7,591.58	45.77%
5560 · Printing & Publishing	59.85	41.22	53.37	117.56	296.88								568.88	5,000.00	-4,431.12	11.38%
5600 · Professional Services																
5610 · Accounting	2,330.00	4,372.50	4,327.50	3,610.00									14,640.00	38,000.00	-23,360.00	38.53%
5620 · Audit														16,500.00	-16,500.00	
5630 · Consulting		3,648.70	3,637.77	5,911.56	3,659.74								16,857.77	65,000.00	-48,142.23	25.94%
5640 · Data Services	899.50												899.50	6,500.00	-5,600.50	13.84%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50								1,067.50	2,500.00	-1,432.50	42.7%
5660 · Payroll Services	79.76	84.54	118.22	84.54	85.91								452.97	1,000.00	-547.03	45.3%
Total 5600 · Professional Services	3,522.76	8,319.24	8,296.99	9,819.60	3,959.15								33,917.74	129,500.00	-95,582.26	26.19%
5710 · San Mateo Co. Tax Roll Charges		1,506.00		119.00									1,625.00	200.00	1,425.00	812.5%
5720 · Telephone & Internet	4,161.16	2,588.28	6,404.27	4,640.82	4,945.78								22,740.31	25,000.00	-2,259.69	90.96%
5730 · Mileage Reimbursement	188.02			107.62	7.00								302.64	1,500.00	-1,197.36	20.18%
5740 · Reference Materials														800.00	-800.00	
5790 · Other Adminstrative	487.39			86.05	118.61								692.05			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	4,064.03	4,213.89	4,148.01	4,067.98	4,202.41								20,696.32	49,977.00	-29,280.68	41.41%
5820 · Employee Benefits	10,990.24	10,990.24	10,990.24	10,990.24	10,990.24								54,951.20	107,276.00	-52,324.80	51.22%
5830 · Disability Insurance		680.86	340.43	340.43									1,361.72	5,411.00	-4,049.28	25.17%
5840 · Payroll Taxes	3,958.16	4,122.86	4,083.01	3,955.51	3,925.36								20,044.90	57,850.00	-37,805.10	34.65%
5850 · PARS	3,498.71	3,823.22	3,674.04	3,537.53	3,686.26								18,219.76	43,897.00	-25,677.24	41.51%
5900 · Wages																
5910 · Management	9,567.80	9,567.80	9,567.80	9,567.80	9,567.80								47,839.00	123,568.00	-75,729.00	38.72%
5920 · Staff	41,146.90	45,568.75	43,788.09	41,444.55	43,654.29								215,602.58	542,747.00	-327,144.42	39.72%
5930 · Staff Certification	1,075.00	1,075.00	1,075.00	1,075.00	1,075.00								5,375.00	11,400.00	-6,025.00	47.15%
5940 · Staff Overtime	5,281.09	3,064.63	4,384.48	5,009.78	4,900.68								22,640.66	49,935.00	-27,294.34	45.34%
5950 · Staff Standby	2,424.10	2,371.93	2,311.48	2,362.92	2,298.28								11,768.71	28,553.00	-16,784.29	41.22%
Total 5900 · Wages	59,494.89	61,648.11	61,126.85	59,460.05	61,496.05								303,225.95	756,203.00	-452,977.05	40.1%
5960 · Worker's Comp Insurance			2,169.37										2,169.37	23,661.00	-21,491.63	9.17%
Total 5800 · Labor	82,006.03	85,479.18	86,531.95	82,351.74	84,300.32								420,669.22	1,044,275.00	-623,605.78	40.28%
Total 5000 · Administrative	97,899.12	101,364.49	116,476.52	107,130.85	119,825.01								542,695.99	1,487,775.00	-945,079.01	36.48%
6000 · Operations																
6160 · Backflow Prevention														1,000.00	-1,000.00	
6170 · Claims, Property Damage					140.64								140.64	10,000.00	-9,859.36	1.41%
6180 · Communications																
6185 · SCADA Maintenance														38,000.00	-38,000.00	
Total 6180 · Communications														38,000.00	-38,000.00	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2022 through June 2023

												TOTAL				
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
6195 · Education & Training	106.45			700.00									806.45	5,000.00	-4,193.55	16.13%
6200 · Engineering																
6220 · General Engineering	135.00	30.80	11.76										177.56	20,000.00	-19,822.44	0.89%
6230 · Water Quality Engineering	6,153.75	9,735.00	3,190.00	10,566.25	1,953.75								31,598.75	50,000.00	-18,401.25	63.2%
Total 6200 · Engineering	6,288.75	9,765.80	3,201.76	10,566.25	1,953.75								31,776.31	70,000.00	-38,223.69	45.4%
6320 · Equipment & Tools, Expensed	212.76	1,262.75	208.97	291.13	2,019.72								3,995.33	12,000.00	-8,004.67	33.29%
6330 · Facilities																
6335 · Alarm Services	121.27			127.02									248.29	2,000.00	-1,751.71	12.42%
6337 · Landscaping		962.66	1,925.00		1,065.00								3,952.66	15,000.00	-11,047.34	26.35%
Total 6330 · Facilities	121.27	962.66	1,925.00	127.02	1,065.00								4,200.95	17,000.00	-12,799.05	24.71%
6370 · Lab Supplies & Equipment				61.95	661.90								723.85	4,000.00	-3,276.15	18.1%
6380 · Meter Reading			113.10										113.10	500.00	-386.90	22.62%
6400 · Pumping																
6410 · Pumping Fuel & Electricity	3,134.86	8,427.38	7,622.87	5,793.44	3,571.67								28,550.22	90,000.00	-61,449.78	31.72%
6420 · Pumping Maintenance, Generators	220.46				4,277.62								4,498.08	10,000.00	-5,501.92	44.98%
6430 · Pumping Maintenance, General			239.42	68.82									308.24	5,000.00	-4,691.76	6.17%
6440 · Pumping Equipment, Expensed													700.00		-700.00	
Total 6400 · Pumping	3,355.32	8,427.38	7,862.29	5,862.26	7,849.29								33,356.54	105,700.00	-72,343.46	31.56%
6500 · Supply																
6510 · Maintenance, Raw Water Mains														2,500.00	-2,500.00	
6520 · Maintenance, Wells	545.37	59.43	5,896.18										6,500.98	15,000.00	-8,499.02	43.34%
6530 · Water Purchases				6,190.23	19.18								6,209.41	35,000.00	-28,790.59	17.74%
Total 6500 · Supply	545.37	59.43	5,896.18	6,190.23	19.18								12,710.39	52,500.00	-39,789.61	24.21%
6600 · Collection/Transmission																
6610 · Hydrants														10,000.00	-10,000.00	
6620 · Maintenance, Water Mains		13,165.04	7,310.75		61,606.19								82,081.98	50,000.00	32,081.98	164.16%
6630 · Maintenance, Water Svc Lines				1,714.62	4,138.45								5,853.07	20,000.00	-14,146.93	29.27%
6640 · Maintenance, Tanks					2,456.87								2,456.87	5,000.00	-2,543.13	49.14%
6650 · Maint., Distribution General	4,222.60		4,449.17										8,671.77	10,000.00	-1,328.23	86.72%
6670 · Meters	1,626.98	1,166.73	10,296.78		7,567.44								20,657.93	25,000.00	-4,342.07	82.63%
6600 · Collection/Transmission - Other	71.94	454.45	62.66	124.02									713.07			
Total 6600 · Collection/Transmission	5,921.52	14,786.22	22,119.36	1,838.64	75,768.95								120,434.69	120,000.00	434.69	100.36%
6700 · Treatment																
6710 · Chemicals & Filtering	5,248.00	1,601.41	90.03		4,327.47								11,266.91	40,000.00	-28,733.09	28.17%
6720 · Maintenance, Treatment Equip.		1,119.08	1,515.32		1,685.35								4,319.75	15,000.00	-10,680.25	28.8%
6730 · Treatment Analysis	3,086.62	1,693.43	4,228.36	5,055.07	4,035.01								18,098.49	40,000.00	-21,901.51	45.25%
Total 6700 · Treatment	8,334.62	4,413.92	5,833.71	5,055.07	10,047.83								33,685.15	95,000.00	-61,314.85	35.46%
6770 · Uniforms	109.38		65.60	633.95	656.90								1,465.83	2,000.00	-534.17	73.29%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2022 through June 2023

												TOTAL				
	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
6800 · Vehicles																
6810 · Fuel	769.58	1,231.03	644.42	284.33	723.96								3,653.32	10,000.00	-6,346.68	36.53%
6820 · Truck Equipment, Expensed			21.65	52.38									74.03	2,000.00	-1,925.97	3.7%
6830 · Truck Repairs	1,123.07	703.35		-456.61									1,369.81	5,000.00	-3,630.19	27.4%
Total 6800 · Vehicles	1,892.65	1,934.38	666.07	-119.90	723.96								5,097.16	17,000.00	-11,902.84	29.98%
Total 6000 · Operations	26,888.09	41,612.54	47,892.04	31,206.60	100,907.12								248,506.39	549,700.00	-301,193.61	45.21%
Total Expense	124,787.21	142,977.03	164,368.56	138,337.45	220,732.13								791,202.38	2,037,475.00	-1,246,272.62	38.83%
Net Ordinary Income	36,845.47	134,925.76	-13,857.23	29,447.46	-44,543.20								142,818.26	181,985.00	-39,166.74	78.48%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)	37,844.00		24,344.00		25,919.00								88,107.00	150,000.00	-61,893.00	58.74%
7130 · Conn. Fees, PFP (New Constr)	15,087.00	11,800.00	19,081.61		11,751.00								57,719.61	50,000.00	7,719.61	115.44%
7152 · Connection Fee Refunds	-24,892.11		-71,550.00		-2,139.00								-98,581.11			
7155 · Add'l Fixture Units (Remodel)				16,092.00									16,092.00			
7160 · PFP Pass Thru	341.11												341.11			
7165 · Meter Pass Thru Costs					715.50								715.50			
Total 7100 · Connection Fees	28,380.00	11,800.00	-28,124.39	16,092.00	36,246.50								64,394.11	200,000.00	-135,605.89	32.2%
7250 · CAMP Interest Income	3,056.73	5,014.98	5,532.38	6,877.60	8,305.13								28,786.82			
7600 · Bond Revenues, G.O.			1,913.00	2,592.13	13,699.03								18,204.16	983,546.00	-965,341.84	1.85%
7650 · Water System Reliability		1,163.88	1,483.82										2,647.70	1,000,000.00	-997,352.30	0.27%
Total 7000 · Capital Account Revenues	31,436.73	17,978.86	-19,195.19	25,561.73	58,250.66								114,032.79	2,183,546.00	-2,069,513.21	5.22%
Total Other Income	31,436.73	17,978.86	-19,195.19	25,561.73	58,250.66								114,032.79	2,183,546.00	-2,069,513.21	5.22%
Other Expense																
8000 · Capital Improvement Program																
8100 · Water	41,627.18	23,909.89	24,730.00	24,397.50	30,451.25								145,115.82	1,239,000.00	-1,093,884.18	11.71%
Total 8000 · Capital Improvement Program	41,627.18	23,909.89	24,730.00	24,397.50	30,451.25								145,115.82	1,239,000.00	-1,093,884.18	11.71%
9000 · Capital Account Expenses																
9075 · PFP Connection Expenses																
9100 · Interest Expense - GO Bonds		35,026.91											35,026.91	67,450.00	-32,423.09	51.93%
9125 · PNC Equipment Lease Interest	869.47	855.17	840.11	825.00	809.86								4,199.61	9,441.00	-5,241.39	44.48%
9150 · SRF Loan				30,813.50									30,813.50	62,527.00	-31,713.50	49.28%
9210 · Conservation Program/Rebates		100.00											100.00	3,000.00	-2,900.00	3.33%
Total 9000 · Capital Account Expenses	869.47	35,982.08	840.11	31,638.50	809.86								70,140.02	142,418.00	-72,277.98	49.25%
Total Other Expense	42,496.65	59,891.97	25,570.11	56,036.00	31,261.11								215,255.84	1,381,418.00	-1,166,162.16	15.58%
Net Other Income	-11,059.92	-41,913.11	-44,765.30	-30,474.27	26,989.55								-101,223.05	802,128.00	-903,351.05	-12.62%
Net Income	25,785.55	93,012.65	-58,622.53	-1,026.81	-17,553.65								41,595.21	984,113.00	-942,517.79	4.23%

Montara Water & Sanitary District Check Detail

December 26 - 30, 2022

Date	Num	Name	Paid Amount	
WARRANTS FOR BOARD OF DIRECTORS MEETING CONSENT AGENDA 1/19/2023				
SPLIT				
12/08/2022	13564	ACWA/JPIA	-15,226.90	PAID
12/01/2022	13538	AT&T	-250.37	PAID
12/01/2022	13542	AT&T	-509.68	PAID
12/01/2022	13543	AT&T	-1,028.69	PAID
12/01/2022	13552	AT&T	-4,995.28	PAID
12/01/2022	13553	AT&T	-1,046.07	PAID
12/01/2022	13545	Aztec Gardens	-860.00	PAID
12/01/2022	13556	CalPERS 457 Plan	-7,518.09	PAID
12/01/2022	13557	Comcast	-287.93	PAID
12/13/2022	13572	Cruzio Internet	-82.49	PAID
12/08/2022	13566	Huntington National Bank	-13,970.00	PAID
12/01/2022	13558	IEDA	-427.00	PAID
12/01/2022	13546	Kastama Strategic Consulting	-6,518.69	PAID
12/08/2022	13567	Kastama Strategic Consulting	-3,759.89	PAID
12/01/2022	13547	KBA Document Solutions	-28.65	PAID
12/01/2022	13548	ODP Business Solutions (Office Depot)	-132.94	PAID
12/02/2022	13563	ODP Business Solutions (Office Depot)	-274.34	PAID
11/23/2022	13524	Office Depot VOIDED	-274.34	VOID
12/21/2022	13575	Pacific Gas & Electric	-5,829.50	PAID
12/13/2022	13573	PCT	-600.00	PAID
12/01/2022	13549	RVE ACCOUNTING & ADVISORY SERVICES	-6,530.00	PAID
12/01/2022	13561	Standard Insurance Co	-487.95	PAID
12/08/2022	13570	Tech Solutions	-450.00	PAID
12/01/2022	13559	U.S. Bank PARS	-9,592.97	PAID
12/08/2022	13571	White Glove Housekeeping	-260.00	PAID
12/29/2022	13577	A-B Communications	-176.20	PAID
12/29/2022	13579	AT&T	-566.54	PAID
12/29/2022	13580	AT&T	-278.80	PAID
12/29/2022	13581	AT&T	-4,097.71	PAID
12/29/2022	13582	AT&T	-1,029.11	PAID
12/29/2022	13583	AT&T	-1,043.40	PAID
12/29/2022	13587	Bay Alarm Company	-242.55	PAID
12/29/2022	13592	Fitzgerald Law Offices	-43,690.06	PAID
12/29/2022	13596	KBA Document Solutions	-118.77	PAID
12/29/2022	13601	ODP Business Solutions	-88.58	PAID
12/29/2022	13602	ODP Business Solutions	-551.56	PAID
12/29/2022	13611	ODP Business Solutions	-79.07	PAID
12/29/2022	13604	PARS	-869.46	PAID
12/29/2022	13608	Standard Insurance Co.	-487.95	PAID
01/05/2023	13625	ACWA/JPIA	-15,226.90	PAID
01/05/2023	13612	Aztec Gardens	-1,065.00	PAID
01/05/2023	13613	CalPERS 457 Plan	-7,654.74	PAID
01/10/2023	13632	Comcast	-287.93	PAID

Montara Water & Sanitary District Check Detail

December 26 - 30, 2022

Date	Num	Name	Paid Amount	
01/05/2023	13615	Huntington National Bank	-13,970.00	PAID
01/05/2023	13616	IEDA	-427.00	PAID
01/05/2023	13626	Jim Harvey	-150.00	PAID
01/05/2023	13617	Kastama Strategic Consulting	-4,831.14	PAID
01/05/2023	13627	Kathryn Slater-Carter	-150.00	PAID
01/05/2023	13618	ODP Business Solutions	-107.89	PAID
01/05/2023	13629	Peter Dekker	-150.00	PAID
01/05/2023	13619	Rauch Communication Consultants, Inc.	-131.25	PAID
01/05/2023	13630	Ric Lohman	-150.00	PAID
01/05/2023	13620	RVE ACCOUNTING & ADVISORY SERVICES	-5,720.00	PAID
01/05/2023	13631	Scott Boyd	-75.00	PAID
01/05/2023	13623	U.S. Bank PARS	-8,777.82	PAID
01/05/2023	13624	White Glove Housekeeping	-260.00	PAID

Montara Water & Sanitary District Check Detail

December 26 - 30, 2022

Date	Num	Name	Paid Amount	
WATER				
12/01/2022	13544	AT&T Mobility	-476.68	PAID
12/08/2022	13565	BSK Lab	-155.60	PAID
12/01/2022	13562	Hassett	-351.91	PAID
12/08/2022	13568	Mossa Excavation	-17,882.46	PAID
12/08/2022	13569	Pacific Gas & Electric	-2,515.50	PAID
12/01/2022	13555	Pacific Gas & Electric Sunshine Valley	-1,254.54	PAID
12/01/2022	13551	SRT Consultants	-18,717.50	PAID
12/13/2022	13574	State Water Resources Control Board	-3,453.00	PAID
12/21/2022	13576	State Water Resources Control Board	-794.00	PAID
11/29/2022	13554	Timothy Frank Walley	-196.72	PAID
12/01/2022	13550	Wells Fargo Remittance Center	-5,867.17	PAID
12/29/2022	13578	Andreini Brothers, Inc.	-31,244.59	PAID
12/29/2022	13584	AT&T Mobility	-470.35	PAID
12/29/2022	13585	Badger Meter, Inc.	-113.46	PAID
12/29/2022	13586	Balance Hydrologics, Inc.	-11,294.27	PAID
12/29/2022	13588	BSK Lab	-1,418.50	PAID
12/29/2022	13589	CD & Power	-9,910.03	PAID
12/29/2022	13590	Core & Main	-7,249.77	PAID
12/29/2022	13591	Esbro Chemical	-1,474.38	PAID
12/29/2022	13593	Hach	-505.26	PAID
12/29/2022	13597	McMaster-Carr Supply Co.	-45.43	PAID
12/29/2022	13598	MWSD Sewer to GO BOND	-459,200.30	PAID
12/29/2022	13599	North Coast County Water District	-660.00	PAID
12/29/2022	13603	Pacific Gas & Electric	-1,213.47	PAID
12/29/2022	13609	USA Blue Book	-1,207.30	PAID
12/29/2022	13610	Wells Fargo Remittance Center	-6,847.77	PAID
01/05/2023	13614	Hassett	-118.87	PAID
01/05/2023	13628	Pacific Gas & Electric	-1,971.68	PAID
01/05/2023	13621	SRT Consultants	-23,141.25	PAID

Montara Water & Sanitary District Check Detail

December 26 - 30, 2022

Date	Num	Name	Paid Amount	
SEWER				
12/01/2022	13560	Bay Area Air Quality Management District	-522.00	PAID
12/29/2022	13594	Herc Rentals	-4,879.49	PAID
12/29/2022	13595	Hue & Cry Security Systems, Inc.	-427.08	PAID
12/29/2022	13600	Nute Engineering	-18,620.00	PAID
12/29/2022	13605	Sewer Authority Mid-Coastside	-28,809.93	PAID
12/29/2022	13606	Sewer Authority Mid-Coastside	-141,169.66	PAID
12/29/2022	13607	Sewer Authority Mid-Coastside	-23,682.17	PAID
01/05/2023	13622	U.S. Bank Global Corporate Trust Svcs.	-9,608.10	PAID



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: SAM Flow Report for November 2022

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 November 2022.
- Collection System Monthly Overflow Report – November 2022.

The Average Daily Flow for Montara was 0.235 MGD in November 2022 . There was no reportable overflow in November in the Montara System. SAM indicates there were 2.02 inches of rain in November 2022 in Montara.

RECOMMENDATION:

Review and file.

Attachments

Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, November 2022

November 2022

	Total	<i>Number of S.S.O's</i>			
		HMB	GCS D	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

12 Month Moving Total

	Total	<i>12 month rolling Number</i>			
		HMB	GCS D	MWSD	SAM
Roots	3	0	2	1	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	2	1	0	1	0
Other	1	0	0	0	1
Total	6	1	2	2	1
		17%	33%	33%	17%

Reportable SSOs

	Total	<i>Reportable Number of S.S.O.'s</i>			
		HMB	GCS D	MWSD	SAM
November 2022	0	0	0	0	0
12 Month Moving Total	6	1	2	2	1

SSOs / Year / 100 Miles

	Total	<i>Number of S.S.O.'s /Year/100 Miles</i>			
		HMB	GCS D	MWSD	SAM
November 2022	0.0	0.0	0.0	0.0	0.0
12 Month Moving Total	5.7	2.7	6.0	7.4	13.7
Category 1	1.9	2.7	0.0	3.7	0.0
Category 2	0.0	0.0	0.0	0.0	0.0
Category 3	3.8	0.0	6.0	3.7	13.7
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

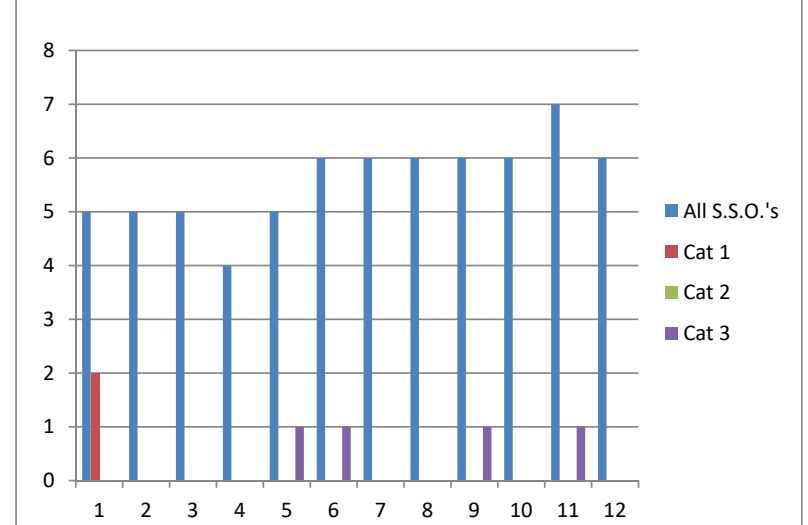
12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCS D	MWSD	Total Feet	Total Miles
Dec - 21	1,423	9,662	7,303	18,388	3.5
Jan - 22	4,029	10,061	11,675	25,765	4.9
Feb - 22	18,178	9,863	6,934	34,975	6.6
Mar - 22	12,060	13,397	4,271	29,728	5.6
April - 22	12,929	12,757	7,371	33,057	6.3
May - 22	11,253	8,527	6,221	26,001	4.9
June - 22	15,694	8,845	6,932	31,471	6.0
July - 22	8,472	12,491	4,718	25,681	4.9
Aug - 22	15,041	7,358	11,197	33,596	6.4
Sep - 22	11,786	11,227	4,455	27,468	5.2
Oct - 22	12,220	8,847	9,308	30,375	5.8
Nov - 22	17,708	10,924	9,483	38,115	7.2

Annual ft	140,793	123,959	89,868	354,620	
-----------	---------	---------	--------	---------	--

Annual Mi.	26.7	23.5	17.0		67.2
------------	------	------	------	--	------

12 Month Moving SSO Totals Through November 2022



Attachment C

Attachment A

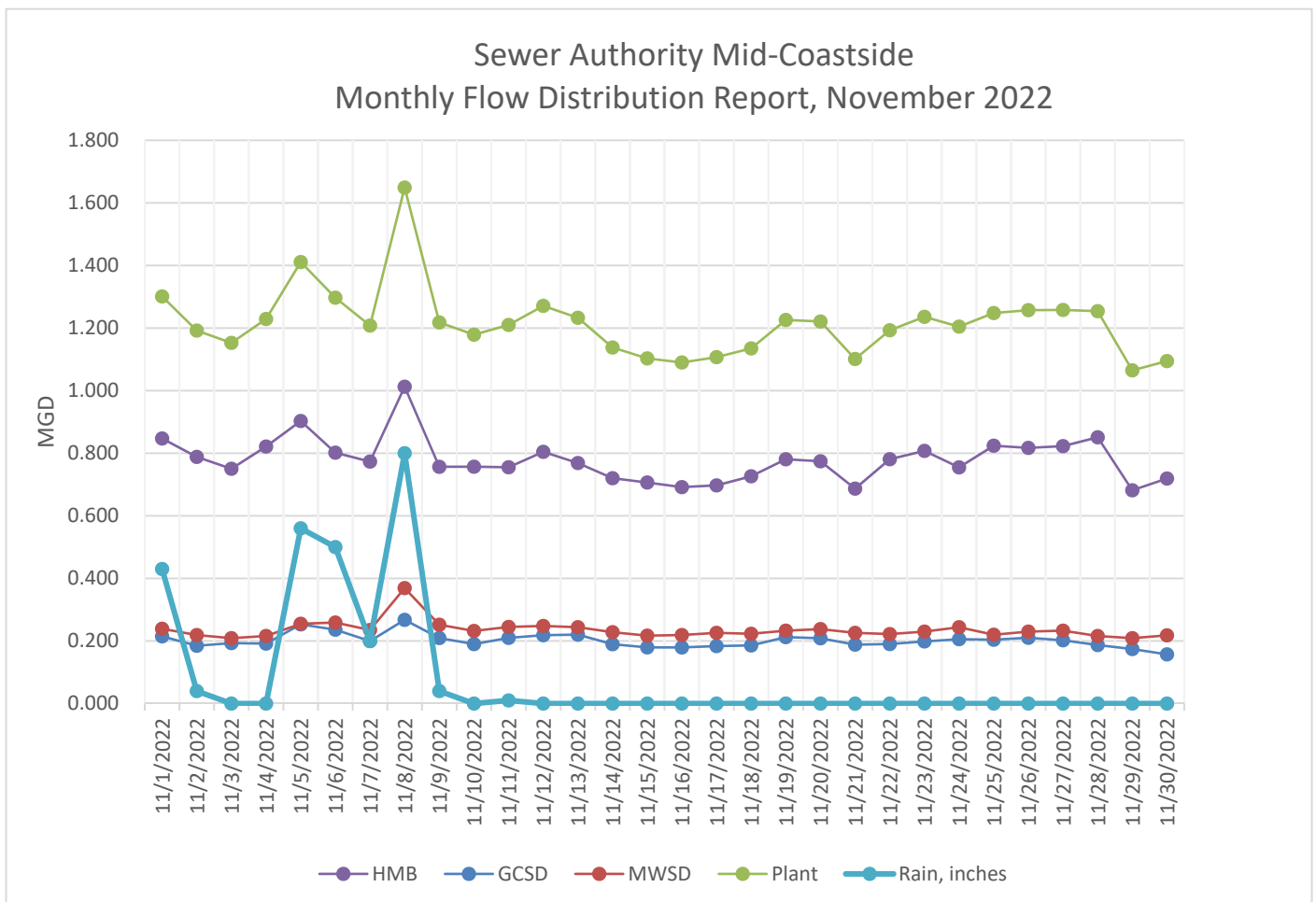
Flow Distribution Report Summary for November 2022

The daily flow report figures for the month of November 2022
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	0.779	64.09%
Granada Community Services District	0.202	16.57%
Montara Water and Sanitary District	<u>0.235</u>	<u>19.34%</u>
Total	1.216	100.0%



Sewer Authority Mid-Coastside

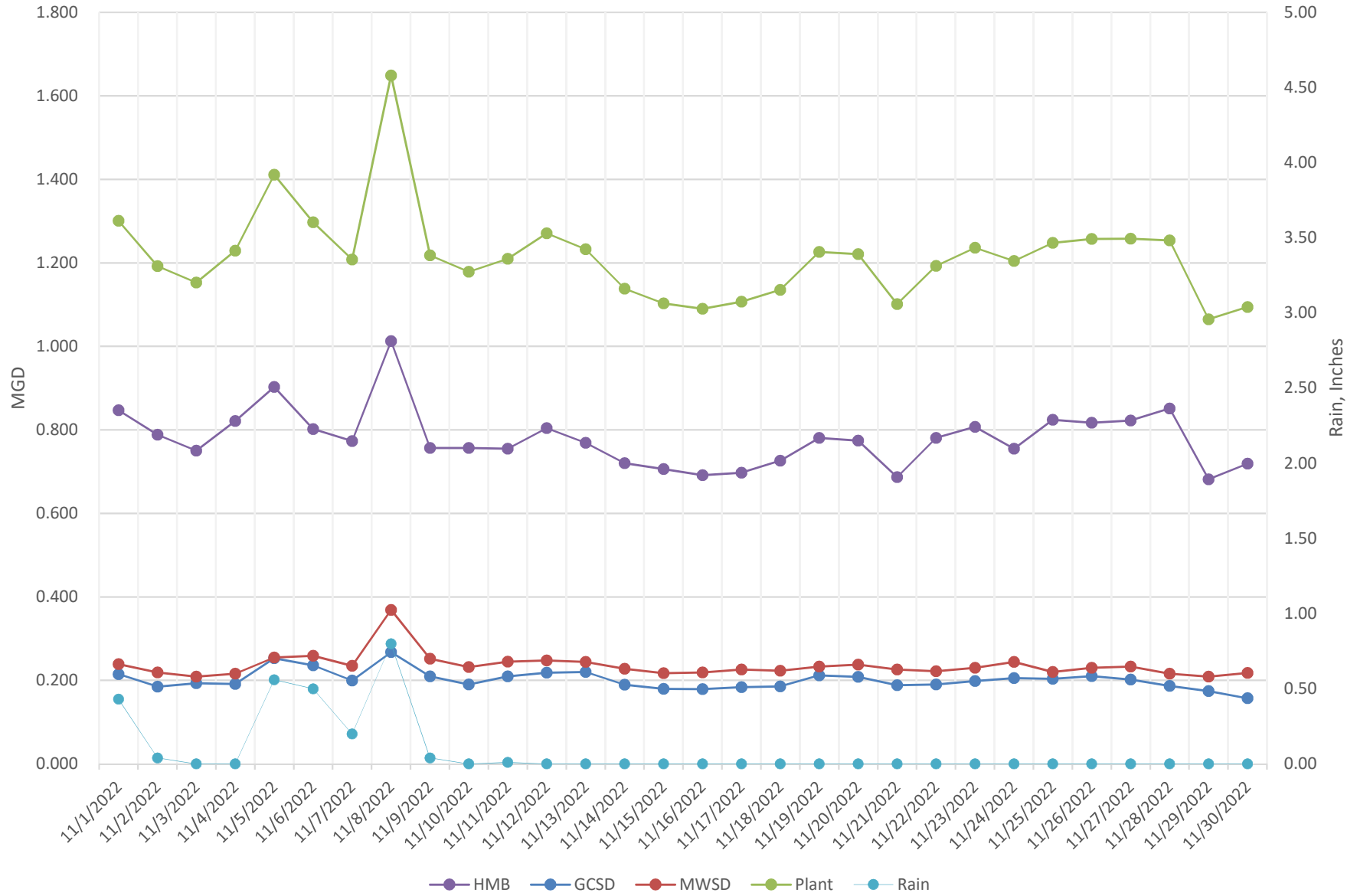
Monthly Flow Distribution Report for November 2022

<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>
11/1/2022	0.847	0.215	0.239	1.301	0.43	0.43	0.63
11/2/2022	0.788	0.185	0.219	1.192	0.04	0.00	0.00
11/3/2022	0.750	0.193	0.209	1.153	0.00	0.00	0.00
11/4/2022	0.821	0.192	0.216	1.229	0.00	0.00	0.00
11/5/2022	0.903	0.253	0.255	1.411	0.56	0.48	0.40
11/6/2022	0.802	0.236	0.259	1.297	0.50	0.04	0.04
11/7/2022	0.773	0.200	0.235	1.208	0.20	0.18	0.20
11/8/2022	1.012	0.268	0.369	1.649	0.80	0.76	0.72
11/9/2022	0.757	0.209	0.252	1.218	0.04	0.05	0.03
11/10/2022	0.757	0.190	0.232	1.179	0.00	0.00	0.00
11/11/2022	0.755	0.210	0.245	1.210	0.01	0.00	0.00
11/12/2022	0.804	0.219	0.248	1.271	0.00	0.00	0.00
11/13/2022	0.769	0.220	0.244	1.233	0.00	0.00	0.00
11/14/2022	0.720	0.190	0.228	1.138	0.00	0.00	0.00
11/15/2022	0.706	0.180	0.217	1.103	0.00	0.00	0.00
11/16/2022	0.692	0.179	0.219	1.090	0.00	0.00	0.00
11/17/2022	0.697	0.184	0.226	1.107	0.00	0.00	0.00
11/18/2022	0.726	0.186	0.223	1.135	0.00	0.00	0.00
11/19/2022	0.781	0.212	0.233	1.226	0.00	0.00	0.00
11/20/2022	0.774	0.209	0.238	1.221	0.00	0.00	0.00
11/21/2022	0.687	0.188	0.226	1.101	0.00	0.00	0.00
11/22/2022	0.781	0.190	0.222	1.193	0.00	0.00	0.00
11/23/2022	0.807	0.199	0.230	1.236	0.00	0.00	0.00
11/24/2022	0.755	0.206	0.244	1.205	0.00	0.00	0.00
11/25/2022	0.824	0.204	0.220	1.248	0.00	0.00	0.00
11/26/2022	0.817	0.210	0.230	1.257	0.00	0.00	0.00
11/27/2022	0.823	0.202	0.233	1.258	0.00	0.00	0.00
11/28/2022	0.851	0.187	0.216	1.254	0.00	0.00	0.00
11/29/2022	0.682	0.174	0.209	1.065	0.00	0.00	0.00
11/30/2022	0.719	0.157	0.218	1.094	0.00	0.00	0.00
Totals	23.383	6.046	7.054	36.482	2.58	1.94	2.02

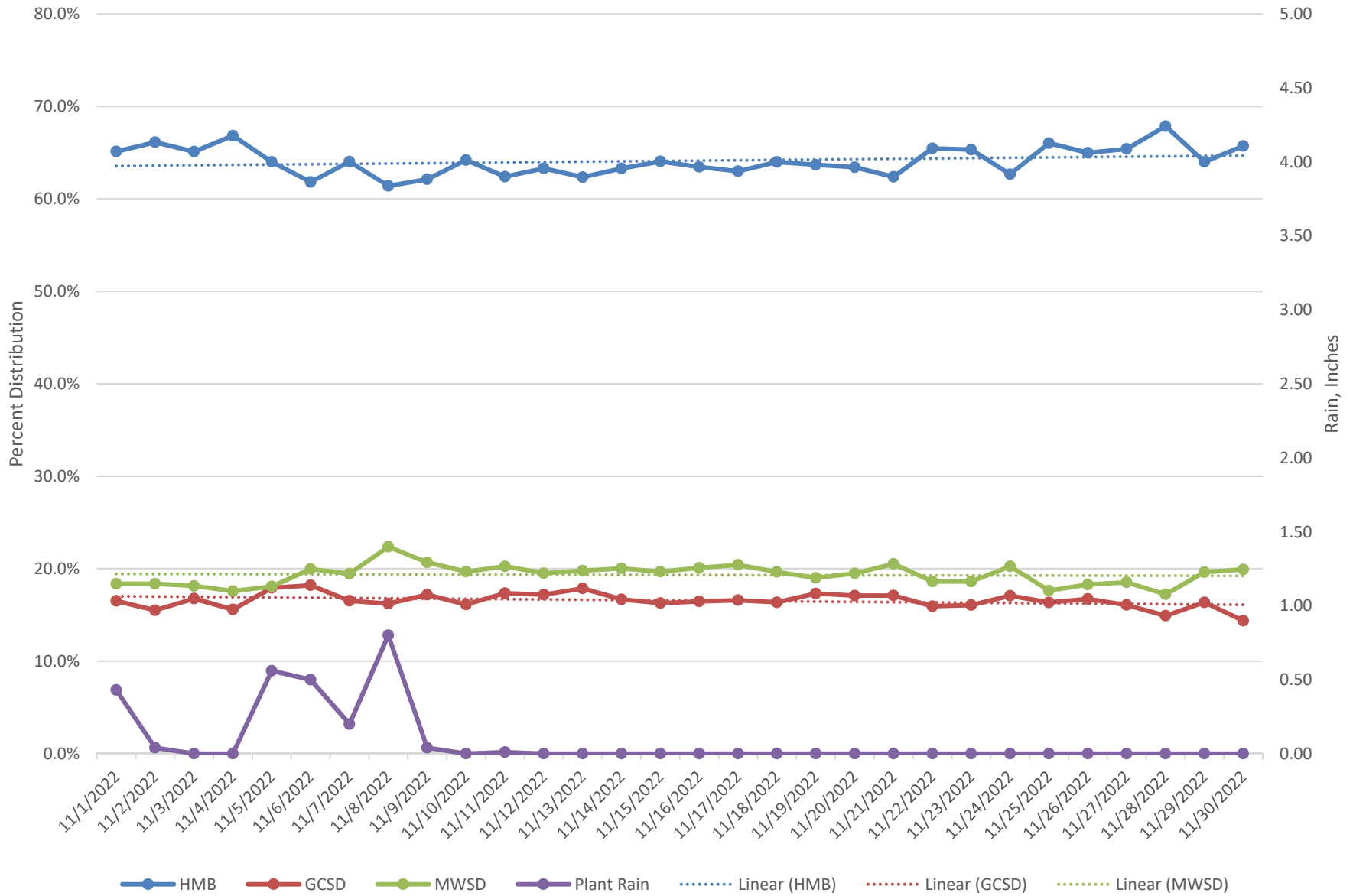
Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.682	0.157	0.209	1.065
Average	0.779	0.202	0.235	1.216
Maximum	1.012	0.268	0.369	1.649
Distribution	64.09%	16.57%	19.34%	100.0%

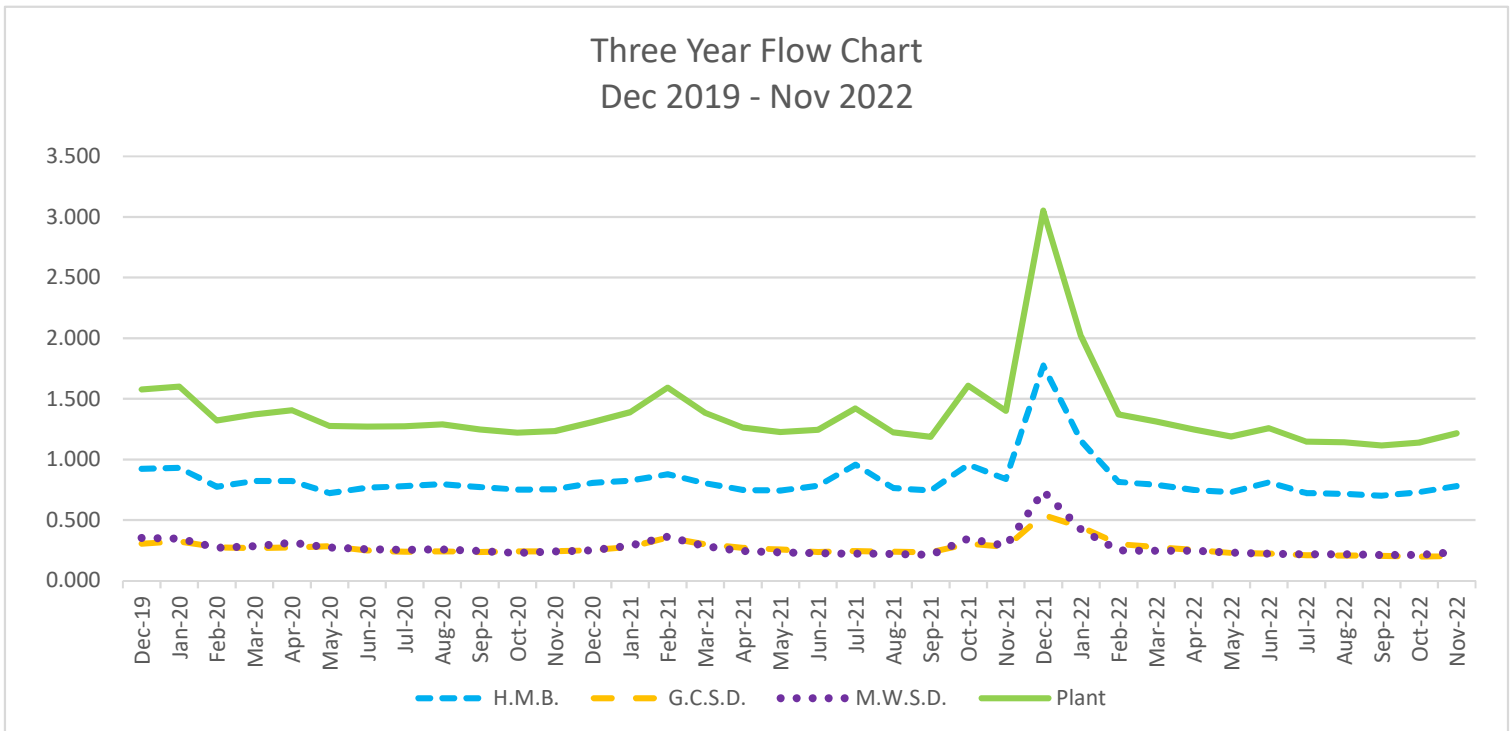
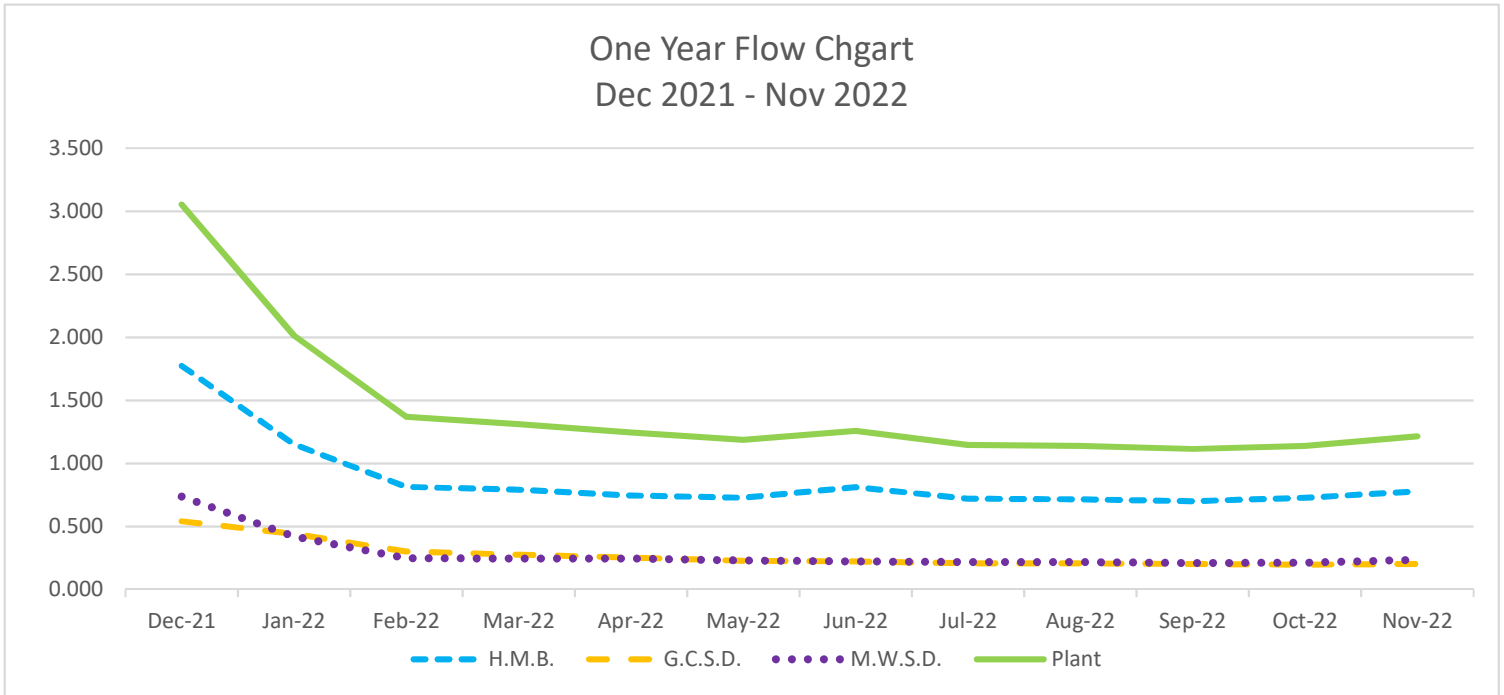
Sewer Authority Mid-Coastside Monthly Flow Distribution Report, November 2022



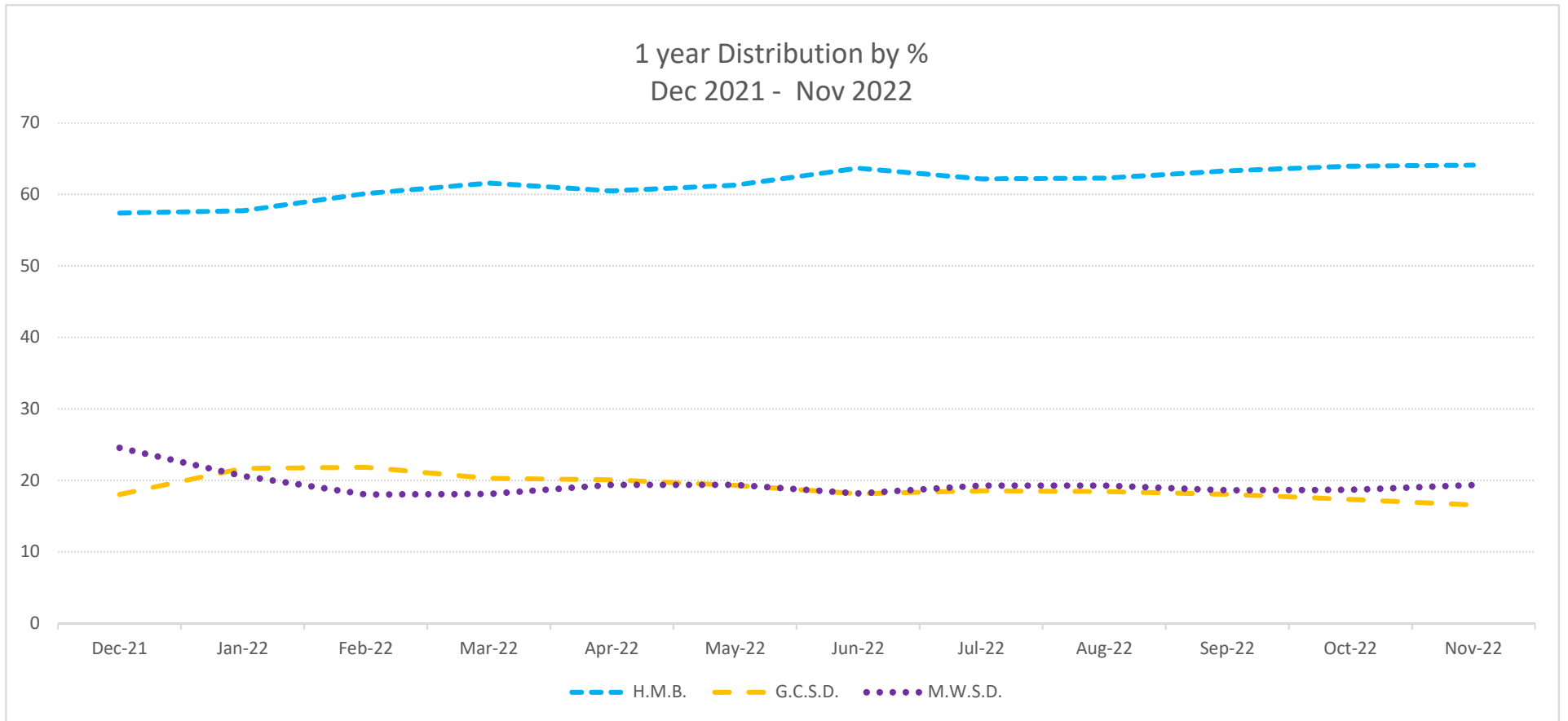
Percent Distribution November 2022



Most recent flow calibration March 2021 PS, March 2021 Plant



Flow based percent distribution based for past year





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: January 19, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Review of Current Investment Portfolio

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

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for November 2022 was 2.007%.
- The District has most of its idle water funds deposited in the California Asset Management Program (CAMP). The current 7 day yield for 12/27/22 was 4.51%.
- 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: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Connection Permit Applications Received

As of January 19, 2023 the following new **Sewer Connection Permit** application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size
11-25-22	David Madwed	898 San Ramon, Moss Beach	SFD
12-21-22	David Madwed	955 Ocean, Moss Beach	SFD

As of January 19, 2023 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
11-25-22	David Madwed	898 San Ramon, Moss Beach	SFD
12-21-22	David Madwed	955 Ocean, Moss Beach	SFD
12-22-22	Bernadette Brogran	1291 Birch, Montara	SFD

As of January 19, 2023 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
11-25-22	David Madwed	898 San Ramon, Moss Beach	SFD	Dom
12-21-22	David Madwed	955 Ocean, Moss Beach	SFD	Dom
12-22-22	Bernadette Brogran	1291 Birch, Montara	SFD	Dom

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: January 19th, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

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

SUBJECT: Monthly Water Production Report

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

The first shows a consolidated 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.

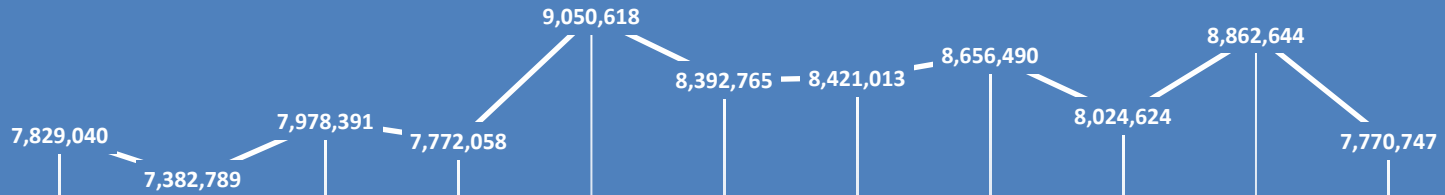
RECOMMENDATION:

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

Attachments: 2

TOTAL PRODUCTION 2022 (GALLONS)

GALLONS



	January	February	March	April	May	June	July	August	September	October	November	December
Total Production (Gallons)	7,829,040	7,382,789	7,978,391	7,772,058	9,050,618	8,392,765	8,421,013	8,656,490	8,024,624	8,862,644	7,770,747	

MONTH



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of January 19th, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Rain Report

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

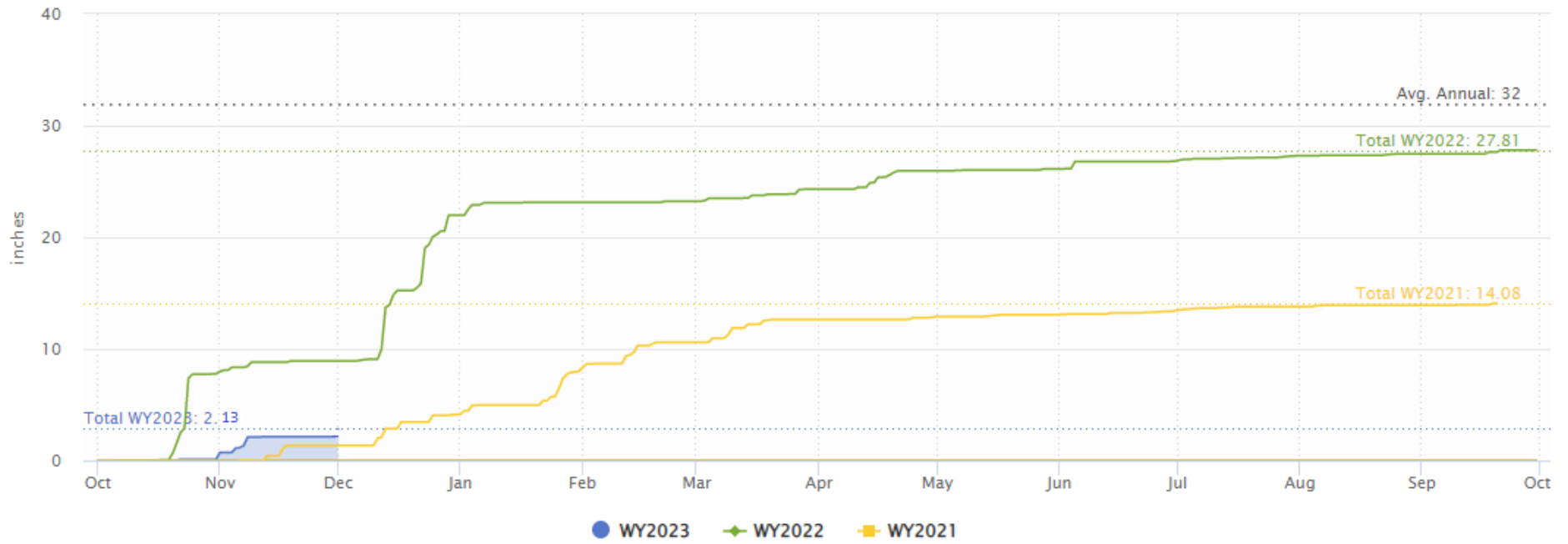
RECOMMENDATION:

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

Attachments: 2

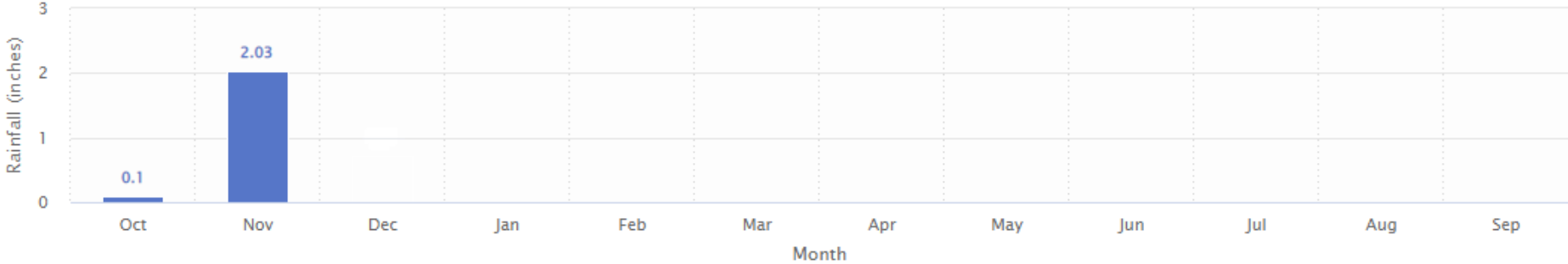
Annual Cumulative Rainfall

Cumulative Rainfall by Water Year



Monthly Cumulative Rainfall

Monthly Rainfall for Current Water Year





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: January 19th, 2023

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Monthly Solar Energy Report

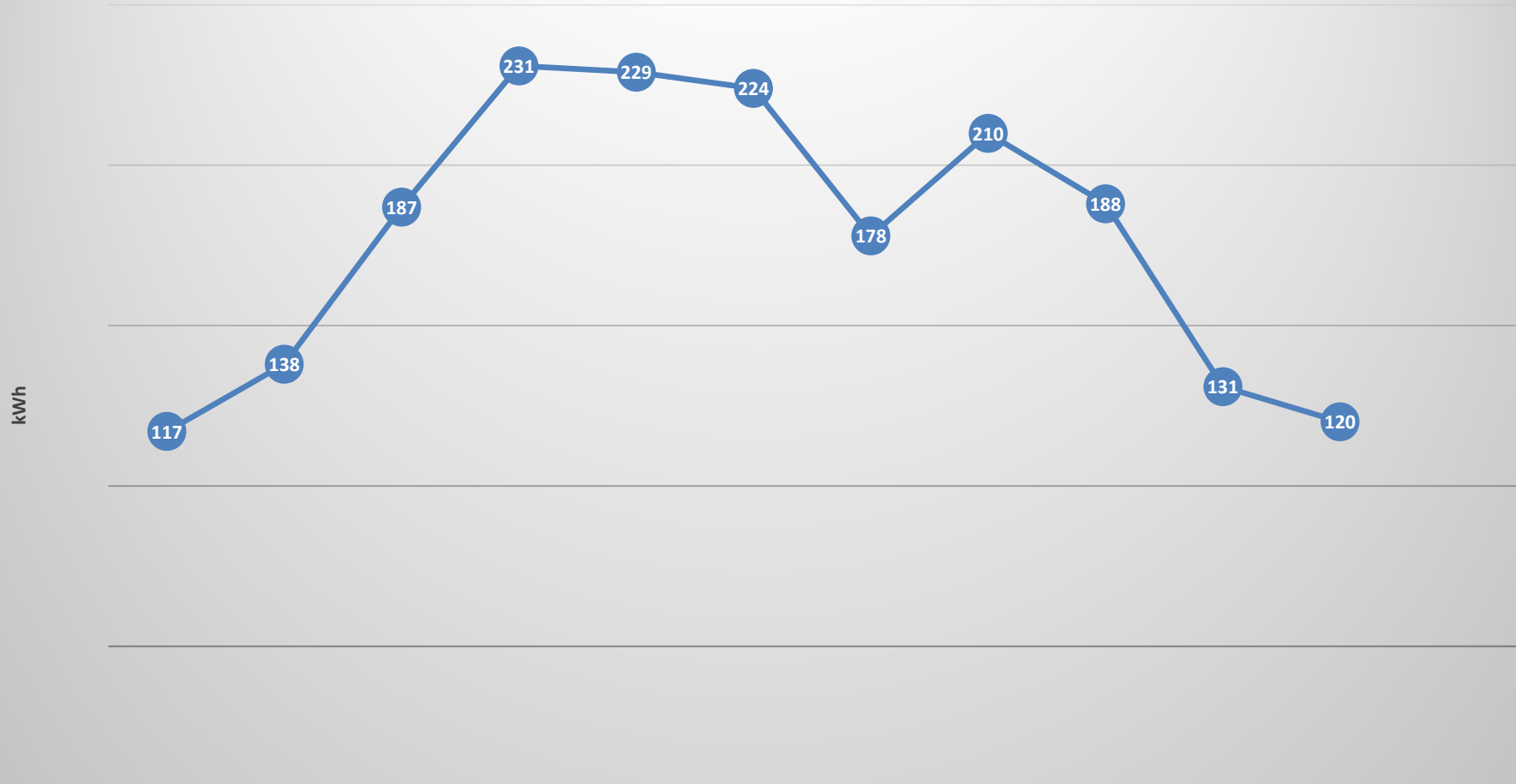
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 49,208 kWh and saved 83,693 lbs of CO₂.

RECOMMENDATION:

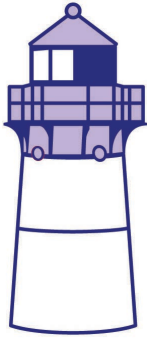
No action is required. This information is provided for the Board's information only.

Attachments: 1

SOLAR ENERGY PRODUCED IN 2022 (kWh)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
total kWh	117	138	187	231	229	224	178	210	188	131	120	



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Monthly Public Agency Retirement Service
Report for October 2022.**

The District has received the monthly PARS report for October 2022.

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

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

RECOMMENDATION:

This is for Board information only.

Attachment



**Montara Water and Sanitary Dist
Retirement Enhancement Plan**

**Monthly Account Report for the Period
10/1/2022 to 10/31/2022**

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

Plan ID: P7-REP15A

Account Summary

Source	Beginning Balance as of 10/1/2022	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 10/31/2022
Contributions	\$1,116,639.61	\$9,779.19	\$54,739.31	\$498.04	\$1,151.02	\$0.00	\$1,179,509.05
TOTAL	\$1,116,639.61	\$9,779.19	\$54,739.31	\$498.04	\$1,151.02	\$0.00	\$1,179,509.05

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	4.88%	-6.09%	-15.79%	4.21%	5.08%	-	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.

October 2022 PARS Statement Detail

PARS beginning Balance as of October 1, 2022 \$ 1,116,639.61

Contributions:

September 15, 2022 Calculation

Wages paid	38,151.08			
Employer - 7.01%		\$	2,674.39	
Employee - 7.75%		\$	2,215.20	
Contribution subtotal				\$ 4,889.60

Fund Impact - PARS Wages			
Sewer	Water	Total	
11,945.34	26,205.75	38,151.08	
837.37	1,837.02	2,674.39	

September 30, 2022 Calculation

Wages paid	38,151.07			
Employer - 7.01%		\$	2,674.39	
Employee - 7.75%		\$	2,215.20	
Contribution Subtotal				\$ 4,889.59

Fund Impact - PARS Wages			
Sewer	Water	Total	
11,945.34	26,205.74	38,151.07	
837.37	1,837.02	2,674.39	

Total Contributions thru September \$ 9,779.19

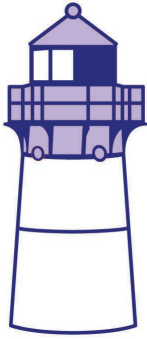
Rounding

Earnings/(Losses) \$ 54,739.31

Expenses \$ (498.04)

Distributions \$ (1,151.02)

PARS Ending Balance as of October 31, 2022 \$ 1,179,509.05



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Special Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Remote Meetings During Emergency Conditions Under Government Code Section 54953 of the Brown Act

AB361 was signed into law by the Governor on September 16, 2021 (effective October 1, 2021). AB361 amends Gov't. Code Section 54953 of the Brown Act by allowing local agencies to hold meetings remotely during emergency situations, under the following conditions:

1. An emergency situation arises that produces an imminent risk to public health and safety.
2. A state of emergency is declared (pursuant to Gov't. Code § 8625).
3. A local agency wishes to meet remotely via teleconferencing as a result of the emergency. A meeting notice/agenda are produced and posted, with an agenda item dedicated to consideration of a resolution to transition to teleconferenced meetings consistent with the terms of Gov't. Code § 54953, subdivision (e).
4. A resolution is passed by majority vote consistent with the terms of Gov't. Code § 54953, subdivision (e), paragraph (1), subparagraph (B) (i.e., determining that in-person meetings present imminent risks to the health or safety of attendees or when state or local officials impose or recommend social distancing measures. This resolution is valid for 30 days.
5. 30 days later: if the state of emergency remains active, a local agency may pass a resolution authorizing continued teleconferenced meetings upon finding that legislative body has both 1) reconsidered the circumstances of the state of emergency, and 2) the state of emergency continues to directly impact the ability of the members to meet safely in person or state/local officials continue to impose or recommend social distancing measures.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Special Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

The Governor of the State of California declared a state of emergency on March 4, 2020 resulting from the COVID-19 pandemic; on March 10, 2020, the County of San Mateo also proclaimed the existence of a local emergency throughout the county as a result of COVID-19. Despite sustained efforts to reduce the threat, at present the Delta and Omnicron variants have been circulating in San Mateo County, are highly transmissible in indoor settings and require multi-component prevention strategies to reduce spread; despite high vaccination rates, San Mateo County is experiencing substantial levels of community transmission due to the Omnicron variant and while most COVID-19 cases are among unvaccinated residents, the proportion of breakthrough cases is increasing; hospitalizations have also increased, primarily among unvaccinated persons. Moreover, the small size of the District's Boardroom and administrative offices, as well as the lack of adequate ventilation and/or an air filtering system, further contribute to the unsafe indoor conditions for meeting in-person.

For the above reasons, holding in-person meetings poses an imminent risk to attendees and staff recommends that remote meetings are presently necessary to protect the health and safety of all attendees, including District staff and the Board of Directors.

RECOMMENDATION:

Adopt Resolution Authorizing Remote Teleconference Meetings of the Board of Directors of the Montara Water & Sanitary District Under Government Code Section 54953 of the Brown Act During Existence of State of Emergency Conditions Related to the Covid-19 Pandemic.

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTARA WATER AND SANITARY DISTRICT AUTHORIZING REMOTE TELECONFERENCE MEETINGS UNDER GOVERNMENT CODE SECTION 54953 OF THE BROWN ACT DURING EXISTENCE OF STATE OF EMERGENCY CONDITIONS RELATED TO THE COVID-19 PANDEMIC

WHEREAS, Montara Water and Sanitary District (“District”) is a Sanitary District duly organized under the Sanitary District Act of 1923 (Health & Safety Code §§ 6400 – 6830) and a public agency formed as a special district and authorized under California law, by a special election of August 11, 1992 and MWSD Resolution 978, to exercise all powers of a county water district in the same manner as county water districts formed under the County Water District Law (Division 12 (commencing with Section 30000) of the Water Code) for the purpose of operating and maintaining wastewater and water facilities; and

WHEREAS, on March 4, 2020, Governor Newsom proclaimed a State of Emergency in California as a result of the threat of COVID-19; and

WHEREAS, the District is committed to preserving and nurturing public access and participation in meetings of the District’s Board of Directors (“Board”); and

WHEREAS, all meetings of the Board are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Board conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and county caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the District’s boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, that the legislative body meeting in-person would present imminent risks to the health and safety of attendees; and

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTARA WATER AND SANITARY DISTRICT AUTHORIZING REMOTE TELECONFERENCE MEETINGS UNDER GOVERNMENT CODE SECTION 54953 OF THE BROWN ACT DURING EXISTENCE OF STATE OF EMERGENCY CONDITIONS RELATED TO THE COVID-19 PANDEMIC

WHEREAS, such conditions now exist within the Montara Water and Sanitary District (“District”), specifically, by the Governor of the State of California’s executive order declaring a State Emergency as a result of the COVID-19 virus pandemic pursuant to Government Code section 8625 and by the County of San Mateo declaring a local emergency a result of the COVID-19 virus pandemic pursuant to Government Code section 8630 and Health and Safety Code Section 101080; and

WHEREAS, holding in-person meetings of the District’s Board of Directors (the “Board”) will present an imminent risk to the health and safety of Board members, District staff and attendees and directly impacts their ability to meet safely due to the SARS-CoV-2 B.1.617.2 (Delta) variant and Omicron Variant, which has been circulating in San Mateo County, is highly transmissible in indoor settings and requires multi-component prevention strategies to reduce spread; despite high vaccination rates, San Mateo County is experiencing substantial levels of community transmission due to the Delta variant and while most COVID-19 cases are among unvaccinated residents, the proportion of breakthrough cases is increasing; hospitalizations have also increased, primarily among unvaccinated persons; and

WHEREAS, the Board does hereby declare that the aforementioned conditions causing imminent risk to attendees if in-person meetings are held has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to proclaim a local emergency and to ratify the proclamation of state of emergency by the Governor of the State of California and the proclamation of emergency and orders of the County of San Mateo; and

WHEREAS, as a consequence of the state and local emergency, the Board does hereby declare that it shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTARA WATER AND SANITARY DISTRICT AUTHORIZING REMOTE TELECONFERENCE MEETINGS UNDER GOVERNMENT CODE SECTION 54953 OF THE BROWN ACT DURING EXISTENCE OF STATE OF EMERGENCY CONDITIONS RELATED TO THE COVID-19 PANDEMIC

WHEREAS, the Board does hereby declare that the District shall take all measures necessary to ensure access to remote teleconference meetings for the public in accordance with paragraph (2) of subdivision (e) of section 54953.

NOW, THEREFORE, be it resolved by the Board of the Montara Water and Sanitary District, a public agency in the County of San Mateo, California, as follows:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District, and in-person meetings present imminent risk to attendees as heretofore described.

Section 3. Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The District Manager and the Board Chair are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act, and to make adjustments in meeting practices and/or remote logistics to comply with this Resolution and local or state health orders to ensure the health and safety of employees and residents while maintaining critical District operations.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) 30-days from the date of its adoption, or (ii) such time as the Board adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the Board may continue to remotely teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

Section 6. Rescission. Resolution No. 1669 establishing a temporary meeting location is hereby rescinded pursuant to Governor's Order N-08-21.

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE MONTARA WATER
AND SANITARY DISTRICT AUTHORIZING REMOTE TELECONFERENCE
MEETINGS UNDER GOVERNMENT CODE SECTION 54953 OF THE BROWN
ACT DURING EXISTENCE OF STATE OF EMERGENCY CONDITIONS
RELATED TO THE COVID-19 PANDEMIC**

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * * *

I HEREBY CERTIFY that the foregoing Resolution No. _____ duly and regularly adopted and passed by the Board of the Montara Water and Sanitary District, County of San Mateo, California, at a Regular Adjourned Meeting thereof held on the 19th day of January 2023, by the following vote:

AYES, Directors:

ABSTENTION:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Review and Acceptance of the June 30, 2022
GASB 68 Actuarial Valuation**

On June 25th, 2012, the Governmental Accounting Standards Board (GASB) approved GASB 68. According to GASB, the objective of the new Statements is to improve financial reporting by state and local governmental pension plans and became effective for fiscal years beginning after June 15, 2014. The statement brought into effect the term Net Pension Liability. Under GASB standards, the unfunded pension liability will be calculated as NPL. Statement No. 68 requires that the NPL be reported on the Districts Statement of Net Position.

The District's Defined Benefit plan was adopted in Fiscal year 2015-2016 and the attached GASB 68 actuarial is the third performed by Foster-Foster (formerly Bartel & Associates). The report is used to disclose the related pension asset or liability given an agreed upon measurement date, in this case June 30, 2021.

For fiscal year ended June 30, 2022, Foster-Foster has determined that funding by the District and eligible employees has resulted in a net pension asset of \$199,762 which is an improvement of \$141,760 from the previous fiscal year in which it was determined MWSD had a net pension asset of \$58,002.

For reference, during this period the District had a contribution rate of 7.01% and the employee contribution rate was 7.75% of regular wages. The previous contribution rates were as follows: District 6.92%, Employee 7.75% of regular wages.

Mary Beth Redding, a representative of Foster-Foster, will be presenting the results of the actuarial study.

RECOMMENDATION:

Receive GASB 68 Actuarial Evaluation



DRAFT

**Montara Water and Sanitary District
PARS Retirement Plan**



June 30, 2022 GASBS 68 Accounting Information
As of Measurement Date June 30, 2021
Based on the June 30, 2021 Actuarial Valuation

Mary Elizabeth Redding, FSA, FCA, MAAA
Katherine Moore, ASA, MAAA
Braeleen Scott, ASA, MAAA
Foster & Foster, Inc.

November 17, 2022

Contents

<u>Topic</u>	<u>Page</u>
Applicable Dates	1
Note Disclosures	2
Required Supplementary Information	14
Actuarial Certification	19
Supporting Calculations	20

Applicable Dates

Applicable Dates and Periods

	Fiscal Year Ended June 30, 2022
■ Measurement date	June 30, 2021
■ Measurement period	July 1, 2020 to June 30, 2021
■ Actuarial valuation date	June 30, 2021



Note Disclosures

Plan Information

	Fiscal Year Ended June 30, 2022
■ Plan type	Agent Multiple Employer
■ Pension trust	Yes
■ Special funding situation	No
■ Nonemployer contributing entities	No



Note Disclosures

Expected Long-Term Rate of Return

	Target Allocation PARS-Capital Appreciation	Expected Real Rate of Return
■ Asset Class Component		
● Global Equity	73.00%	4.56%
● Fixed Income	20.00%	0.78%
● REITs	2.00%	4.06%
● Cash	5.00%	(0.50%)
■ Assumed Long-Term Rate of Inflation		2.50%
■ Expected Long-Term Net Rate of Return, Rounded		6.25%

The long-term expected real rates of return are presented as geometric means.



Note Disclosures

Covered Participants

At June 30, 2021, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	2
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	8
■ Total	10



Note Disclosures

Net Pension Liability/(Asset)

	Fiscal Year Ended	
	6/30/21	6/30/22
	Measurement Date 6/30/20	Measurement Date 6/30/21
■ Total Pension Liability (TPL)	\$ 812,074	\$ 1,034,099
■ Fiduciary Net Position (FNP)	870,076	1,233,861
■ Net Pension Liability (NPL)	(58,002)	(199,762)
■ Funded status (FNP/TPL)	107.1%	119.3%



Note Disclosures

Changes in Net Pension Liability/(Asset)

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
■ Balance at 6/30/21 (6/30/20 measurement date)	\$ 812,074	\$ 870,076	\$ (58,002)
■ Changes for the year			
● Service Cost	92,326	-	92,326
● Interest	58,354	-	58,354
● Changes of benefit terms	-	-	-
● Actual vs. expected experience	68,833	-	68,833
● Assumption changes	15,798	-	15,798
● Contributions - employer*	-	67,434	(67,434)
● Contributions - employee	-	53,616	(53,616)
● Net investment income	-	265,968	(265,968)
● Benefit payments	(13,286)	(13,286)	-
● Administrative expenses**	-	(9,947)	9,947
■ Net Changes	222,025	363,785	(141,760)
■ Balance at 6/30/22 (6/30/21 measurement date)	\$ 1,034,099	\$ 1,233,861	\$ (199,762)

* See the measurement period column on page 20 for details.

** Includes trust administrative expenses on page 27 and other administrative expenses on page 20.



Note Disclosures

Sensitivity of Net Pension Liability/(Asset)

■ **Changes in the Discount Rate**

	Discount Rate		
	1% Decrease (5.25%)	Current Rate (6.25%)	1% Increase (7.25%)
■ Net Pension Liability	\$ 31,548	\$ (199,762)	\$ (382,009)



Note Disclosures

Pension Expense/(Income) for Fiscal Year

	2021/22
	Measurement Period 2020/21
■ Pension Expense/(Income)*	\$ 36,021

* See page 26 for pension expense detail, which is not a required disclosure.



Note Disclosures

Deferred Outflows/Inflows Balances at June 30, 2022

	June 30, 2022	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ 206,569	\$ 28,331
■ Changes in assumptions	27,497	4,231
■ Net difference between projected and actual earnings on plan investments*	-	143,447
■ Employer contributions made subsequent to the measurement date**	68,382	-
■ Total	302,448	176,009

* Deferred Inflows and Outflows combined for footnote disclosure.

** See page 20 for details.



Note Disclosures

Recognition of Deferred Outflows and Inflows of Resources in Future Pension Expense

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2023	\$ (5,831)
■ 2024	(4,054)
■ 2025	(4,738)
■ 2026	(12,052)
■ 2027	29,193
■ Thereafter	55,539



Note Disclosures

Significant Actuarial Assumptions Used for Total Pension Liability

Actuarial Assumption	June 30, 2021 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2021
■ Contribution Policy	■ District contributes full ADC
■ Discount Rate and Long-Term Expected Rate of Return on Assets	■ 6.25% at June 30, 2021 ■ 6.50% at June 30, 2020 ■ Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
■ General Inflation	■ 2.50% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021



Note Disclosures

Significant Actuarial Assumptions Used for Total Pension Liability

Actuarial Assumption	June 30, 2021 Measurement Date
■ Salary Increases	■ Aggregate - 2.75% annually ■ Merit - CalPERS 2000-2019 Experience Study



Note Disclosures

Changes Since June 30, 2020 Measurement Date

	June 30, 2021 Measurement Date
■ Changes of assumptions	<ul style="list-style-type: none"> ■ The discount rate was lowered to 6.25% ■ The aggregate payroll increase was updated to 2.75% ■ Demographic assumptions were updated to CalPERS 2000-2019 Experience Study ■ Mortality improvement scale was updated to Scale MP-2021
■ Changes of benefit terms	■ None
■ Events subsequent to June 30, 2021 measurement date and before June 30, 2022	■ None



Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2021/22
	Measurement Period 2020/21
■ Changes in Total Pension Liability	
● Service Cost	\$ 92,326
● Interest	58,354
● Changes of benefit terms	-
● Actual vs. expected experience	68,833
● Assumption changes	15,798
● Benefit payments	(13,286)
■ Net Changes	222,025
■ Total Pension Liability (beginning of year)	812,074
■ Total Pension Liability (end of year)	1,034,099



Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2021/22
	Measurement Period 2020/21
■ Changes in Plan Fiduciary Net Position	
● Contributions - employer	\$ 67,434
● Contributions - employee	53,616
● Net investment income	265,968
● Benefit payments	(13,286)
● Administrative expenses	(9,947)
● Other changes	-
● Net Changes	<u>363,785</u>
■ Plan Fiduciary Net Position (beginning of year)	<u>870,076</u>
■ Plan Fiduciary Net Position (end of year)	1,233,861



Required Supplementary Information

Schedule of Changes in Net Pension Liability/(Asset) and Related Ratios

	2021/22
	Measurement Date 6/30/2021
■ Net Pension Liability/(Asset)	\$ (199,762)
■ Fiduciary Net Position as a percentage of the Total Pension Liability	119.3%
■ Covered employee payroll*	825,421
■ Net Pension Liability as a percentage of covered employee payroll	-24.2%

* For the 12-month period ended on June 30, 2021 (Measurement Date).
As reported by the District.



Required Supplementary Information

Schedule of Employer Contributions

	Fiscal Year 2021/22
■ Actuarially Determined Contribution (ADC)	\$ 68,382
■ Contributions in relation to the actuarially determined contribution*	68,382
■ Contribution deficiency/(excess)	-
■ Covered employee payroll**	830,829
■ Contributions as a percentage of covered employee payroll	8.2%

* See page 20 for details.

** For the 12-month period ended on June 30, 2022 (fiscal year end).
As reported by the District.



Required Supplementary Information

**Notes to Schedule of Employer Contribution
Methods and Assumptions for
2021/22 Actuarially Determined Contribution**

■ Valuation Date	■ June 30, 2019
■ Actuarial Cost Method	■ Entry Age Normal, Level % of pay
■ Amortization Method	■ N/A
■ Amortization Period	■ N/A
■ Asset Valuation Method	■ Market value of assets
■ Discount Rate	■ 6.50%
■ General Inflation	■ 2.75%
■ Mortality	■ CalPERS 1997-2015 experience study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2019



Actuarial Certification

This report presents the Montara Water and Sanitary District PARS Retirement Plan 2021/22 disclosure under Governmental Accounting Standards Board Statement No. 68 (GASBS 68). This report may not be appropriate for other purposes, although it may be useful to the District for the Plan's financial management.

This report is based on information provided by the District which we relied on and did not audit. Additional information on the actuarial valuation can be found in the June 30, 2021 actuarial valuation report.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices and complies with applicable Actuarial Standards of Practice. Additionally, in our opinion, actuarial methods and assumptions comply with GASBS 68. As the actuary, we have recommended the assumptions used in this report, and we believe they are reasonable. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

DRAFT

DRAFT

Mary Elizabeth Redding, FSA, FCA, MAAA
Foster & Foster, Inc.
November 17, 2022

Katherine Moore, ASA, MAAA
Foster & Foster, Inc.
November 17, 2022



November 17, 2022 (DRAFT)

19
GASBS 68

Montara Water and Sanitary District

Supporting Calculations

Employer Contributions

	Measurement Period	Measurement Date to FYE	Prior Measurement Date to Prior FYE
	7/1/20 to 6/30/21	7/1/21 to 6/30/22	Same as Measurement Period
■ Trust contributions	\$ 57,623	\$ 58,277	\$ 57,623
■ Administrative expenses paid outside of trust	9,811	10,105	9,811
■ Total employer contributions	67,434	68,382	67,434

Measurement period (7/1/20 to 6/30/21): \$67,434

Fiscal year (7/1/21 to 6/30/22): \$68,382



November 17, 2022 (DRAFT)

20
GASBS 68

Montara Water and Sanitary District

Supporting Calculations

Average of the Expected Remaining Service Lives

July 1, 2020 (beginning of the measurement period) was not a valuation date and no census data was available to the actuary as of that date. Therefore, the average of the expected remaining service lives was estimated as follows:

Valuation Date	Total expected remaining service lives	Covered participants	Average of the expected remaining service lives as of valuation date	Average of the expected remaining service lives as of 7/1/20 (not less than 1 yr)
6/30/21	135.2 years	10	13.5 years	13.1 years
6/30/19	113.6 years	9	12.6 years	



Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2022 Differences between Expected and Actual Experience

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2022	
			21/22	22/23	23/24	24/25	25/26	26/27	27/28+	Outflows	(Inflows)
16/17	297,568	11.55	25,763	25,763	25,763	25,763	25,763	25,763	14,175	142,990	-
17/18	(37,021)	11.96	(3,095)	(3,095)	(3,095)	(3,095)	(3,095)	(3,095)	(6,071)	-	(21,546)
18/19	-	-	-	-	-	-	-	-	-	-	-
19/20	(9,020)	12.10	(745)	(745)	(745)	(745)	(745)	(745)	(3,060)	-	(6,785)
20/21	-	-	-	-	-	-	-	-	-	-	-
21/22	68,833	13.10	5,254	5,254	5,254	5,254	5,254	5,254	37,309	63,579	-
Total			27,177	27,177	27,177	27,177	27,177	27,177	42,353	206,569	(28,331)



Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2022 Changes of Assumptions

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2022		
			21/22	22/23	23/24	24/25	25/26	26/27	27/28+	Outflows	(Inflows)	
16/17	-	-	-	-	-	-	-	-	-	-	-	
17/18	(7,271)	11.96	(608)	(608)	(608)	(608)	(608)	(608)	(608)	(1,191)	-	(4,231)
18/19	-	-	-	-	-	-	-	-	-	-	-	-
19/20	17,159	12.10	1,418	1,418	1,418	1,418	1,418	1,418	1,418	5,815	12,905	-
20/21	-	-	-	-	-	-	-	-	-	-	-	-
21/22	15,798	13.10	1,206	1,206	1,206	1,206	1,206	1,206	1,206	8,562	14,592	-
Total			2,016	2,016	2,016	2,016	2,016	2,016	2,016	13,186	27,497	(4,231)



Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2022 Projected Versus Actual Earnings on Investments

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in Pension Expense for FY							Deferred Balances June 30, 2022		
			21/22	22/23	23/24	24/25	25/26	26/27	27/28+	Outflows	(Inflows)	
16/17	1,031	5.00	-	-	-	-	-	-	-	-	-	-
17/18	(27,112)	5.00	(5,424)	-	-	-	-	-	-	-	-	-
18/19	(8,885)	5.00	(1,777)	(1,777)	-	-	-	-	-	-	-	(1,777)
19/20	3,415	5.00	683	683	683	-	-	-	-	-	1,366	-
20/21	36,584	5.00	7,317	7,317	7,317	7,316	-	-	-	-	21,950	-
21/22	(206,233)	5.00	(41,247)	(41,247)	(41,247)	(41,247)	(41,245)	-	-	-	-	(164,986)
Total			(40,448)	(35,024)	(33,247)	(33,931)	(41,245)	-	-	-	23,316	(166,763)
Net Deferred Outflows/(Inflows)											-	(143,447)

Calculation of initial amount for 2021/22 (2020/21 measurement period):

Projected earnings on investments of \$59,735 (page 27), less

Actual earnings on investments of \$265,968 (net investment income, page 15)



Supporting Calculations

Recognition of Deferred Outflows/Inflows in Future Pension Expense

	22/23	23/24	24/25	25/26	26/27	Thereafter 27/28+
■ Differences between Expected and Actual Experience	27,177	27,177	27,177	27,177	27,177	42,353
■ Changes of Assumptions	2,016	2,016	2,016	2,016	2,016	13,186
■ Projected Versus Actual Earnings on Investments	(35,024)	(33,247)	(33,931)	(41,245)	-	-
■ Total	(5,831)	(4,054)	(4,738)	(12,052)	29,193	55,539



Supporting Calculations

Components of GASBS 68 Pension Expense

	2021/22
	Measurement Period 2020/21
■ Service Cost	\$ 92,326
■ Interest on Total Pension Liability	58,354
■ Projected earnings on investments	(59,735)
■ Employee contributions	(53,616)
■ Administrative expense	9,947
■ Changes of benefit terms	-
■ Recognition of deferred outflows/(inflows)	
● Experience	27,177
● Assumptions	2,016
● Asset returns	(40,448)
■ Pension Expense/(Income)	36,021



Supporting Calculations

Components of GASBS 68 Pension Expense
Calculation of Projected Earnings on Investments
2020/21 Measurement Period

	Dollar Amount	Expected Return	Portion of Year	Projected Earnings
■ Fiduciary Net Position (beginning of year)	\$ 870,076	6.50%	100%	\$ 56,555
■ Employer contributions	57,623	6.50%	50%	1,873
■ Employee contributions	53,616	6.50%	50%	1,743
■ Benefit payments	(13,286)	6.50%	50%	(432)
■ Administrative expenses	(136)	6.50%	50%	(4)
■ Projected earnings				<u>59,735</u>



Supporting Calculations

Components of GASBS 68 Pension Expense
Calculation of Interest on Total Pension Liability
2020/21 Measurement Period

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total Pension Liability	\$ 812,074	6.50%	100%	\$ 52,785
■ Service Cost	92,326	6.50%	100%	6,001
■ Changes of benefit terms	-	6.50%	0%	-
■ Experience*	68,833	6.50%	0%	-
■ Assumption changes*	15,798	6.50%	0%	-
■ Benefit payments	(13,286)	6.50%	50%	(432)
■ Total interest				<u>58,354</u>

* Liability determined as of the end of the measurement period, so no interest charge is applicable.



Supporting Calculations

GASBS 68 Balance Equation

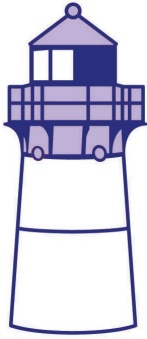
	Fiscal Year Ended	
	6/30/21	6/30/22
	Measurement Date 6/30/20	Measurement Date 6/30/21
■ Total Pension Liability	\$ 812,074	\$ 1,034,099
■ Fiduciary Net Position	870,076	1,233,861
■ Net Pension Liability/(Asset)	(58,002)	(199,762)
■ Deferred inflows of resources	37,010	176,009
■ Deferred (outflows) of resources	(205,414)	(234,066)
■ Balance Sheet	(226,406)	(257,819)

Check:

■ Balance Sheet 6/30/21	\$ (226,406)
● Pension Expense/(Income)	36,021
● Employer Contributions*	(67,434)
■ Balance Sheet 6/30/22	(257,819)

* See the measurement period column on page 20 for details.





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in blue ink, appearing to read 'C Heldmaier'.

**SUBJECT: Review and Possible Action Concerning Receipt
of the June 30, 2021 Actuarial Valuation and
Adjustments to Contribution Rates**

Beginning in fiscal year 2015/2016, the District adopted a defined benefit plan for employees. The District received an actuarial report to establish contribution rates for both the District and Employees based on current PEPRA laws. At that time, it was decided the District contribution would be 6.5% and the employee portion would be 8.25%.

The Plan has been in existence for six fiscal years. As prescribed by current CA regulations, the District has performed a bi-annual actuarial valuation in order to establish updated contribution rates.

The current actuarial makes a number of assumptions regarding discount rates, payroll increases, and mortality. In addition to these assumptions, the actuarial also takes into account plan assets over the life of the fund and contributions over the past two fiscal years. The current report shows that the plan is fully funded.

Nonetheless, the current actuarial recommends adjustment of the employer contribution to 7.30%, an increase of 0.29% from 7.01% used for fiscal year's 2020/2021 and 2021/2022. The actuarial valuation recommends the increase from 7.01% to 7.30% to be retroactively implemented as of 7/1/2022 (FY 22/23). The additional amount needed to fund the increase is \$1,322.23 (representing 12 pay periods 7/1/2022 – 12/31/2022).

The estimated impact of the 0.29% increase on projected covered payroll of \$915,000 is approximately \$4,000 for the fiscal year in additional employer contributions.

Employee contribution rates have been recommended to remain at 7.75%.

Mary Beth Redding with Foster - Foster will be presenting the results of the actuarial study.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

RECOMMENDATION:

Receive and accept June 30, 2021 Actuarial Valuation Report of District PARS Retirement Plan and Adopt Resolution No. 1751 Adjusting Employer Paid Member Contributions for Fiscal Years 2021/22 and 2022/23.

Attachments

RESOLUTION NO. 1751

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT
ADJUSTING EMPLOYER PAID MEMBER CONTRTIBUTIONS FOR
FISCAL YEARS 2021/22 & 2022/23**

WHEREAS, the governing body of the of the Montara Water and Sanitary District (“District”) has the authority to implement Government Code Section 20691; and

WHEREAS, the District has a written labor policy or agreement which specifically provides for the normal member contributions to be paid by the employer (“Employer Paid Member Contributions”).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT, A PUBLIC AGENCY IN THE COUNTY OF SAN MATEO, CALIFORNIA, AS FOLLOWS:

The District Board identifies and adopts the following conditions for the purpose of its election to pay Employer Paid Member Contributions:

- This benefit shall apply to all employees of the District.
- This benefit shall consist of paying of the member contributions as Employer Paid Member Contributions set forth in the Foster & Foster, Inc., June 30, 2021 Actuarial Valuation Plan Funding for 22/23 and 23/24 report of the Montara Water and Sanitary District’s PARS Retirement Plan, which is incorporated by this reference as though fully set forth herein.
- The effective date of this Resolution shall be the date of its adoption and its terms shall be retroactively implemented as of 07/01/22.
- The District General Manager is authorized to appropriate and transfer budget funds as necessary for the implementation of these conditions.

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * * *

I HEREBY CERTIFY that the foregoing Resolution No. 1751 was duly and regularly adopted and passed by the Board of Directors of the Montara Water and Sanitary District, San Mateo County, California, at a regular meeting on January 19, 2022 by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District



DRAFT



**MONTARA WATER AND SANITARY DISTRICT
PARS RETIREMENT PLAN**

June 30, 2021 Actuarial Valuation
Plan Funding for 22/23 and 23/24

Foster & Foster, Inc.
Mary Elizabeth Redding, FSA, EA, FCA, MAAA
Katherine Moore, ASA, MAAA
Braelen Scott, ASA, MAAA

November 17, 2022

CONTENTS

<u>Topic</u>	<u>Page</u>
Definitions	1
Benefit Summary	2
Data Summary	3
Actuarial Assumptions and Methods	7
Discount Rate	9
Funding Results	11
Plan Risks	17
Actuarial Certification	20

DEFINITIONS

■ PVPB – Present Value of all Projected Benefits

- Expected benefit payments modeled based on:
 - Plan benefit provisions
 - Current employee/retiree population
 - Actuarial assumptions: Retirement/termination, future salary increases, longevity
 - Discounted to measurement date using discount rate (rate invested assets are expected to earn in the long-term future).

■ AAL – Actuarial Accrued Liability

- Discounted value at measurement date (valuation date) of benefits “earned” through measurement date

■ NC – Normal Cost

- Value of benefits “earned” during year after measurement date
- Benefits “earned” in proportion to expected payroll over employee’s working lifetime.



BENEFIT SUMMARY

■ Eligibility	■ Age 62 with 5 years District service
■ Retirement Benefit	■ 2% x Final Pay x benefit service payable at 62 Final Pay is highest average 36 months limited to PEPR limit (\$128,059 in 2021)
■ Service	■ Benefit service is years with District after 7/1/15 and purchased credit for District service before 7/1/2015
■ Death Benefits	■ After 5 years District service – spousal benefit
■ Termination	■ Refund of employee contributions with 3% interest, or ■ Deferred formula benefit calculated at termination
■ Disability	■ Same as termination
■ Employee Contributions	■ ½ of Normal Cost. ■ Calculated as % of pay up to PEPR pay limit. ■ Will depend on discount rate and other actuarial assumptions. ■ Recalculated in each actuarial valuation
■ Service Buy-Back	■ Employees may purchase credit for District service before 7/1/2015 by paying the full actuarial cost.
■ COLA	■ 2% increases per year after retirement
■ Benefit Form	■ Single life annuity, spousal continuation benefits paid by retiree



DATA SUMMARY

Participant Statistics

	6/30/19	6/30/21
■ Actives		
• Count	7	8
• Average Age	39.5	40.7
• Average District Service	6.2	7.4
• Average Benefit Service ¹	4.5	5.8
• Total Payroll	\$670,000	\$844,000
■ Retirees		
• Count	2	2
• Average Age	67.2	69.2
• Average Monthly Benefit	\$537	\$559

¹ Includes purchased service credit for District service before 7/1/2015



November 17, 2022 (DRAFT)

3



ACTUARIAL ASSUMPTIONS

Assumption	June 30, 2021 Valuation
■ Valuation Date	<ul style="list-style-type: none"> ■ June 30, 2021 ■ Determines contributions for fiscal years 2022/23 & 2023/24
■ Investments	■ Highmark's passively managed Capital Appreciation portfolio
■ Discount Rate	<ul style="list-style-type: none"> ■ 6.25% (previously 6.50%) based on Capital Appreciation Fund and Capital Market Assumptions. Our modeling shows a probability of 50% of achieving that average return over the long term. ■ Net of investment expenses
■ Inflation	■ 2.50% (2.75% previously)
■ Payroll Increase	<ul style="list-style-type: none"> ■ Merit Increases – CalPERS 2000-2019 Experience Study (CalPERS 1997-2015 Experience Study previously) ■ Aggregate payroll increase – 2.75% (3.00% previously)



November 17, 2022 (DRAFT)

4



ACTUARIAL ASSUMPTIONS

Assumption	June 30, 2021 Valuation
<ul style="list-style-type: none"> ■ Mortality, Withdrawal, Disability and Retirement 	<ul style="list-style-type: none"> ■ Rates from CalPERS 2000-2019 Experience Study (CalPERS 1997-2015 Experience Study previously) ■ Mortality projected fully generational with Scale MP-2021 (MP-2019 previously)
<ul style="list-style-type: none"> ■ Actuarial Models 	<ul style="list-style-type: none"> ■ Our valuation was performed using and relying on ProVal, an actuarial model leased from Wintech. Our use of ProVal is consistent with its intended purpose. We have reviewed and understand ProVal and its operation, sensitivities and dependencies.
<ul style="list-style-type: none"> ■ Data Quality 	<ul style="list-style-type: none"> ■ Our valuation used census data provided by the District. We reviewed the data for reasonableness and resolved any questions with the District. We believe the resulting data can be relied on for all purposes of this valuation without limitations.
<ul style="list-style-type: none"> ■ COVID-19 	<ul style="list-style-type: none"> ■ No adjustments to the assumptions have been made for COVID-19 since there is not yet enough data to evaluate the future impacts



ACTUARIAL ASSUMPTIONS

Assumption	June 30, 2021 Valuation
<ul style="list-style-type: none"> ■ Basis for Assumptions 	<ul style="list-style-type: none"> ■ The covered group is not large enough for a study of its own experience to produce valid results. We have selected actuarial assumptions used by CalPERS based on their studies of the experience of a large group of similar employees covering the years 2000 through 2019. ■ Mortality improvement is based on the 2021 Society of Actuaries table. ■ Inflation based on our estimate for the Plan's long time horizon ■ Capital market assumptions based on 2021 Foster & Foster stochastic analysis, taking into account capital market assumptions of investment advisory firms



ACTUARIAL METHODS

Method	June 30, 2021 Valuation
■ Actuarial Cost Method	■ Entry Age Normal
■ Actuarial Value of Assets	■ Investment gains and losses spread on 5-year fixed period from 6/30/2019 (Previously equal to Market Value of Assets.) Since plan assets are becoming large relative to payroll, this will help mitigate contribution volatility.
■ Amortization of Unfunded	■ Not applicable, since there is no unfunded actuarial accrued liability. PEPPRA requires continued contribution of normal cost.
■ Administrative Expenses	■ Allowance for administrative expense, if paid from Trust assets, to be added to actuarially determined contribution. Assumed \$100 (two-year rounded average) for fiscal years 22/23 and 23/24 (i.e., all costs paid by District)
■ Future New Entrants	■ Closed group, no new hires
■ Employer Accounting	■ Governed by GASB Statement 68, first applicable for the District 6/30/16. Accounting results will differ from this funding report.



ACTUARIAL METHODS

This page intentionally blank



DISCOUNT RATE

Asset Allocation

	Target Allocation of PARS Fund
	Capital Appreciation
■ Equity	75%
■ Fixed Income	20%
■ Cash	5%
■ Total	100%



DISCOUNT RATE

Discount Rate Development

PARS Fund:	Capital Appreciation
Confidence Level¹	50%
■ Expected Return	6.46%
■ Assumed Investment Expenses	<u>(0.15%)</u>
■ Net Return after Expenses	6.31%
■ Discount Rate	6.25%

¹ Based on 5000-trial stochastic modeling, the long-term average return is expected to be equal or higher than the amount shown 50% of the time.



FUNDING RESULTS

Market Value of Assets

	2018/19	2019/20	2020/21	2021/22
■ Beginning of Year Balance	\$ 638,230	\$ 759,292	\$ 860,479	\$ 1,226,208
■ Additions				
• Employee Contributions	45,497	48,011	55,343	52,681
• Employer Contributions	47,245	50,103	57,840	57,597
• Net Investment Income	<u>41,200</u>	<u>16,215</u>	<u>265,968</u>	<u>(167,921)</u>
• Total Additions	133,942	114,329	379,151	(57,643)
■ Deductions				
• Benefit Payments	12,770	13,026	13,286	13,552
• Administrative Expenses	<u>110</u>	<u>117</u>	<u>136</u>	<u>131</u>
• Total Deductions	12,880	13,143	13,422	13,683
■ Net Assets at End of Year	759,292	860,479	1,226,208	1,154,882



FUNDING RESULTS

Actuarial Value of Assets

5-year Asset Smoothing Beginning 6/30/2019

	6/30/20	6/30/21	6/30/22
■ Market Value of Assets	860,479	1,226,208	1,154,882
■ Unrecognized (Gain)/Loss			
• 1 year prior – 80%	28,817	(165,324)	198,170
• 2 years prior – 60%	n/a	21,613	(123,993)
• 3 years prior – 40%	n/a	n/a	14,408
• 4 years prior – 20%	n/a	n/a	n/a
■ Adjustment to MVA	28,817	(143,711)	88,585
■ Actuarial Value of Assets	889,295	1,082,497	1,243,467
■ Ratio: AVA/MVA	1.03	0.88	1.08
■ Estimated Return on smoothed basis	5.6%	9.9%	5.7%



FUNDING RESULTS

Actuarial Obligations

	6/30/19	6/30/21	Projected 6/30/22
■ Present Value of Benefits			
• Active Employees	\$ 1,697,748	\$ 2,416,853	
• Retirees	<u>171,091</u>	<u>172,421</u>	
• Total	1,868,839	2,589,274	
■ Actuarial Accrued Liability			
• Active Employees	514,411	861,678	
• Retirees	<u>171,091</u>	<u>172,421</u>	
• Total	685,502	1,034,099	\$ 1,206,003
■ Actuarial Value of Assets	<u>759,292¹</u>	<u>1,082,497</u>	<u>1,243,467</u>
■ Unfunded/(Surplus) AAL	(73,790)	(48,398)	(37,464)
■ Funded Ratio	110.8%	104.7%	103.1%
■ Employer Normal Cost (middle of year payment)	48,433 ²	n/a	63,151 ³

¹ Equal to Market Value of Assets

² For fiscal year 20/21

³ For fiscal year 22/23



November 17, 2022 (DRAFT)

13



FUNDING RESULTS

Annual Actuarially Determined Contribution (ADC)

	6/30/19 Valuation 20/21 & 21/22 Contributions	6/30/21 Valuation 22/23 & 23/24 Contributions
■ ADC - \$		
• Normal Cost (Employer)	\$ 48,433	\$ 63,151
• Admin. expenses paid from Trust	100	100
• Amortization of UAAL ¹	<u>0</u>	<u>0</u>
• Total	48,533	63,251
■ Projected Payroll (unlimited)	690,535	866,993
■ Employee Contribution Rate (% of PEPRA-limited pay)	7.75%	7.75%
■ Total Employer Cost (% total projected payroll – unlimited)	7.01%	7.30%

¹ Total plan has no unfunded actuarial accrued liability (UAAL) (i.e. it is in a surplus position). The amortization of UAAL is \$0, because PEPRA requires contributions at least equal to the normal cost.



November 17, 2022 (DRAFT)

14



FUNDING RESULTS

Development of Employee Normal Cost Rate

	6/30/21 Valuation 22/23 & 23/24 Contributions
■ Employee normal cost rate from 6/30/19 valuation	7.75%
■ Total 22/23 normal cost from 6/30/21 valuation	\$ 120,863
• Expected 22/23 payroll, limited for PEPRAs	\$ 744,672
• Total normal cost rate based on PEPRAs-limited payroll	16.230%
• Employee contribution rate based on PEPRAs-limited payroll	8.12%
■ Employee contribution rate rounded to nearest ¼%	8.00%
■ Change from prior valuation ¹ ?	No
■ Final employee contribution rate to be applied to PEPRAs-limited payroll	7.75%

¹ The employee contribution rate is adjusted when the total normal cost rate changes by at least 1% of limited payroll, compared to the total normal cost rate from the valuation where the most recent adjustment was made. The most recent adjustment was made with the 6/30/17 valuation. The total normal cost rate in the 6/30/17 valuation was 15.518%. Since the total normal cost change is less than 1% of limited payroll compared to the 15.518% total normal cost rate from 6/30/17, no adjustment is made to the 7.75% employee contribution rate.



November 17, 2022 (DRAFT)

15



FUNDING RESULTS

Actuarial (Gain)/Loss Analysis

	Unfunded (Surplus) AAL (Gain)/Loss
■ June 30, 2019 Actual Value	\$ (73,790)
■ June 30, 2021 Expected Value	(108,447)
• Assumption changes: updated discount rate, inflation, CalPERS experience study demographic rates, mortality improvement scale)	15,798
• Investment return greater than expected	(168,293)
• Asset smoothing methodology change	143,711
• Other reasons including demographics	<u>68,833</u>
■ Total (Gain) or Loss	60,049
■ June 30, 2021 Actual Value	\$ (48,398)



November 17, 2022 (DRAFT)

16



PLAN RISKS

Discussion of Plan Risks

- Actuarial Standard of Practice No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, requires the actuary to assess and disclose the risk that actual future measurements may differ significantly from expected future measurements.
- The following table presents various measures illustrating the plan's Risk Measures:

Risk Measures	June 30, 2019	June 30, 2021
● Actuarial Accrued Liability (AAL)	\$ 685,502	\$ 1,034,099
● Actuarial Value of Assets	759,292	1,082,497
● Unfunded (Surplus) AAL	(73,790)	(48,398)
● Funded Ratio (AVA/AAL)	110.8%	104.7%
● Surplus AAL/Payroll	11.0%	5.7%
● Projected Covered Payroll for Contribution Year (unlimited)	670,422	843,789



PLAN RISKS

- Higher volatility ratios mean that changes in plan assets have a larger impact on contributions than for lower ratios. The following table presents various measures illustrating the plan's Volatility Ratios

Volatility Measures	June 30, 2019	June 30, 2021
● Asset Volatility Index (AVA/Payroll)	113%	128%
● Liability (100% Funded) Volatility Index (AAL/Payroll)	102%	123%
● Maturity Ratio (Retiree Count/Total Count)	22%	20%
● Maturity Ratio (Retiree AAL/Total AAL)	25%	17%



PLAN RISKS

Discussion of Plan Risks

- Potential risks for the District’s plan:
 - Investment risk – potential that investment return will be different than expected
 - Asset/liability mismatch risk – potential that changes in asset values are not matched by changes in the value of liabilities
 - Longevity risk – the potential that participants will live longer than projected
 - Contribution risk - the potential that contributions will not be paid to the plan as necessary
- While these risks are inter-related, we believe investment risk is the most significant for this plan, since poor returns reduce the plan’s funded status and increase required contributions. Investment losses will increase the plan’s unfunded actuarial liability by a very large percentage (changing it from surplus to underfunded) and require additional contributions to pay down the new unfunded liability.



November 17, 2022 (DRAFT)

19



ACTUARIAL CERTIFICATION

This report presents the Montara Water and Sanitation District PARS Retirement Plan (“Plan”) June 30, 2021 actuarial valuation. The purpose of this valuation is to:

- Determine the Plan’s June 30, 2021 Funded Status,
- Calculate the fiscal years 2022/23 and 2023/24 Actuarially Determined Contributions, and
- Calculate the employee contributions required under PEPRA

This report provides information intended for plan funding, but may not be appropriate for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

The valuation is based on Plan provisions, participant data, and asset information provided by the District as summarized in this report, which we relied on and did not audit. We reviewed the participant data for reasonableness.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

DRAFT

Mary Elizabeth Redding, FSA, EA, FCA, MAAA
Foster & Foster, Inc.
November 17, 2022

DRAFT

Katherine Moore, ASA, MAAA,
Foster & Foster, Inc.
November 17, 2022

DRAFT

Braeleen Scott, ASA, MAAA
Foster & Foster, Inc.
November 17, 2022



November 17, 2022 (DRAFT)

20





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning SAM
Presentation on Recent Rain Events**

The recent continuous rains affected the MWSD and SAM sewer systems and resulted in sanitary sewer overflows. Due to additional water releases from Stone Pine Dam into the Pilarcitos Watershed the December 31 Storm resulted in a flash flood that resulted in water intrusion into the SAM plant. Additionally, Half Moon Bay's flows exceeded cannot be turned off and exceeded plant capacity. As a result, the Portola and Montara SAM Pump Stations were turned off and overflowed. Other Sanitary Sewer System Overflows in Half Moon Bay, GCSD and MWSD were related to the treatment plant malfunctioning.

A subsequent SAM IPS brake on HWY 1 resulted in the SAM system spilling more sewage at the Montara pump Station for days.

The SAM General Manager will present information and details about the recent rain related events.

RECOMMENDATION:

This is for Board information.

No additional materials were available at the time of the agenda preparation.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Presentation of Sewer Authority Mid-Coastside
Virtual Tour**

The Sewer Authority Mid-Coastside (SAM) has offered since some time in-person tours of the Coastside's centralized sewer treatment plant. Now a virtual tour is available on the SAM website at [Sewer Authority Mid-Coastside \(arcgis.com\)](http://Sewer Authority Mid-Coastside (arcgis.com)).

This new tool provides a good overview of the SAM system, its functions and a general understanding of secondary treatment plants like the SAM plant. The SAM General Manager Kishen Prathivadi is available to present the virtual tour to this board.

Anyone interested in MWSD system tour can contact the office at 650-7283545 and set up individual appointments. A Virtual tour of the MWSD system is available on our website at [WATCH our October 14th Virtual Tour | Montara Water & Sanitary District](https://www.youtube.com/watch?v=CVbQ6onQcjA) .

RECOMMENDATION:


This item is for informational purposes.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning
Appointment of Board Officers and Committee
Assignments for 2023**

The attached chart indicates the current positions and committee assignments for each Board member. There is a space to select the person or persons for each such position for this calendar year. The assignments are effective January 2023.

RECOMMENDATION:

Appoint District Officers and Committee assignments for 2023.

Attachment

MONTARA WATER AND SANITARY DISTRICT

BOARD OFFICERS, AGENCY REPRESENTATIVES AND COMMITTEE ASSIGNMENTS

BOARD OF DIRECTORS

POSITION	APPOINTMENTS 2022	CURRENT APPOINTMENTS 2023
President	Scott Boyd	
President Pro Tem	Jim Harvey	
Secretary	Ric Lohman	
Secretary Pro Tem	Alternates: Jim Harvey Kathryn Slater-Carter	
Treasurer	Peter Dekker	

AGENCY REPRESENTATIVES

AGENCY	APPOINTMENTS 2022	CURRENT APPOINTMENTS 2023
SAM Representatives	Kathryn Slater-Carter Ric Lohman Alternates: Scott Boyd Jim Harvey Peter Dekker	
CSDA Member	Ric Lohman Scott Boyd (Alternate) Jim Harvey (Alternate) Kathryn Slater-Carter (Alternate) Peter Dekker (Alternate)	
ACWA Member*	Ric Lohman Peter Dekker (Alternate)	

MONTARA WATER AND SANITARY DISTRICT

STANDING COMMITTEES

COMMITTEE	APPOINTMENTS 2022	CURRENT APPOINTMENTS 2023
Budget & Finance	Peter Dekker Jim Harvey	
Personnel	Kathryn Slater-Carter Jim Harvey	

AD HOC COMMITTEES

COMMITTEE	APPOINTMENTS 2022	CURRENT APPOINTMENTS 2023
Recycling/Solid Waste	Kathryn Slater-Carter Jim Harvey	
Outreach/Newsletter	Kathryn Slater-Carter Peter Dekker	
Legislative	Kathryn Slater-Carter	
Strategic Plan Progress	Kathryn Slater-Carter Peter Dekker	
Connect-the-Coast	Kathryn Slater-Carter Peter Dekker	
Recology/Pillar Ridge	Kathryn Slater-Carter Jim Harvey	

Note: Terms for all positions begin January 1, 2023 and end December 31, 2023 unless otherwise indicated by the Board of Directors.

* ACWA also includes ACWA/JPIA



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning Request
for Proposal for Auditing Services**

The Montara Water and Sanitary District intends to solicit proposals from qualified firms of certified public accounts to audit the District's financial statements for the fiscal year ending June 30, 2023, with the option of auditing the District's financial statements four subsequent years.

The function of the independent audit is to provide an annual review of all District funds and financial transactions in accordance with generally accepted auditing standards, as established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA).

Following the audit, the independent auditor issues an "opinion letter" and other reports to the District's management, addressing the fair presentation of financial position of the financial statements, matters involving internal controls over financial reporting, and compliance with applicable laws, regulations, contracts, and grants.

Independent auditors perform a review of internal controls of all significant accounting procedures, report their observations concerning any significant deficiencies, and make recommendations to correct the identified weaknesses in a "management letter" issued to the Board.

Additionally, the independent auditors remain available throughout the term of the contract to provide financial advice and counsel on matters that would affect the District's financial statements.

The District's annual financial statement audit has been performed for several years by VTD which was subsequently acquired by Eide Bailly LLP.

RECOMMENDATION:

Authorize the General Manager to distribute the attached RFP.

Attachment



Montara Water & Sanitary District

Serving the Communities of Montara and Moss Beach

P.O. Box 370131

Tel: (650) 728-3545

8888 Cabrillo Highway

Fax: (650) 728-8556

Montara, CA 94037-0131

E-mail: mwsd@coastside.net

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

Request for Proposals for Auditing Services

The Montara Water & Sanitary District (MWSD) invites qualified auditors with governmental accounting and auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

Proposals Due: April 3, 2023, 3:00 p.m.

Requirements

The audit will encompass a financial examination of MWSD's basic financial statements and supplementary information in accordance with generally accepted auditing principles (GAAP) and the standards applicable to financial audits provided by the Government Auditing Standards (GAS), produced by the U.S. Government of Accountability Office. The financial audit opinion will cover the financial statements for the governmental activities and each major fund which constitutes the basic financial statements. The combining and individual financial statements, schedules, and related information are not necessary for fair presentation but will be presented as additional analytical data. This supplemental information, as required by Governmental Accounting Standards Board (GASB), will be subjected to the tests and other auditing procedures applied in the audit of the basic financial statements, and an opinion will be given as to whether the supplemental information is fairly stated in all material respects in relation to the financial statements taken as a whole. An opinion will not be given on the Management Discussion and Analysis. MWSD will not reimburse firms for any expenses incurred in preparing proposals in response to this request.

The working papers shall be retained and made available upon request for no less than seven years from the date of the audit report.

In the event that circumstances arise during the audit that require work to be performed in excess of the original estimates, any additional costs will be negotiated prior to commencement of the work and an amended contract will be approved by the Executive Director.

Description of the Government Entity and Its Accounting System

The mission of MWSD is to sensitively manage the natural resources entrusted to our care, to provide the people of Montara and Moss Beach with reliable, high-quality water, wastewater, and trash disposal services at an equitable price, and to ensure the fiscal and environmental vitality of the district for future generations.

The Montara Water & Sanitary District, formed in 1958 as a public agency, is responsible for maintaining approximately twenty-five miles of sewer line and thirteen pump stations. The sewage is pumped through a large intertie pipeline under Highway 1 to the sewage treatment plant located in Half Moon Bay.

In addition, the District manages the solid waste franchise with Recology of the Coast, which collects all trash and disposes of it properly in the landfill located near Half Moon Bay, as well as recycles the material placed in the recycling bins by each household.

In 1992, the District, through special State legislation, was granted the powers of a county water district. This was done in an effort to improve the water supply and service provided by the private Water Company serving the area then known as Citizens Utilities Company of California. August 1, 2003, the district acquired and began operating the water system. For additional information see MWSD's website at MWSD.Montara.Org.

MWSD is supported by diverse funding sources that enable us to fulfill our mission and implement project's within each of our program areas. Revenues including all sources of revenue are estimated at \$8,756,345 for the year ending June 30, 2023. The District is governed by a Board of Directors ("Board"), which presently includes 5 (Voting) Directors elected by rate payers within the District boundaries. Board activities are governed by the Brown Act which requires public notice of all Board meetings.

Scope of Examination

- The audit shall cover fiscal year ending June 30, 2023, with an option to renew annually for up to five years.
- A single audit (Subpart F of the OMB Uniform Guidance) was not required for fiscal year 2021-22. The \$750,000.00 in federal expenditures threshold **is not** anticipated to be met in fiscal year 2022-2023, as of production of RFP.
- District financial records should be closed and ready for audit by October 31st of each year. The books of accounts and financial records to be audited are maintained and located at MWSD office located at 8888 Cabrillo Hwy, Montara, CA. The General Manager and District Clerk shall make these books and records available.
- The report package includes:
 - Basic Financial Statements (including all applicable footnotes)
 - GASB 68 Report
 - Footnotes on Summary of Significant Accounting Policies and Procedures

- Auditor’s opinion on the financial statements and required supplementary schedules
 - Report on Compliance and on Internal Control over Financial Reporting based on audit of financial statements performed in accordance with Government Auditing Standards (GAS) and/or Generally Accepted Auditing Principles (GAAP).
 - Required Supplementary Information
 - Schedule of Findings and Recommendations
 - Status of Prior Year Findings and Recommendations
 - Management Discussion and Analysis
 - Required Communications to the Board of Directors
- Filing the audit and single audit with the Federal Audit Clearinghouse (FAC), if such audit becomes necessary.
 - Approximately six (6) copies of the audited financial reports must be presented to MWSD. All reports will also be provided in electronic format to MWSD.
 - The auditor will be expected to attend a full board meeting with the Board of Directors to present the audit report and review the required communications. Additionally, the auditor will attend a Finance Committee meeting to review the audit in detail prior to the board meeting.

Contractual Arrangements

As required in the Fee Schedule below, proposers are to state separate “not to exceed fees” for performing the services described for MWSD fiscal year ending June 30, 2023. By acceptance of the proposal, MWSD will enter into contract with the successful proposer for audit services for fiscal year ending June 30, 2023. MWSD Professional Service Agreement template is available upon request.

Audit services performed for the audit period shall be paid by MWSD not more than 45 days following submission of an invoice from the auditor. In no event, however, shall fees paid by MWSD exceed the “not to exceed” cost proposed in the Fee Schedule below, for provision of all the services described in the successful proposal.

Interim or progress billings will be accepted up to 75% of the total fee prior to submission of the audited financial statements to the Board of Directors and their approval of the audited financial statements.

In the event of a merger of the audit firm with another firm of certified public accountants or the change of partners to the audit firm, this contract will be transferable to the successor firm with the approval of MWSD. This agreement shall not be assigned or transferred without the written approval of MWSD.

Proposal Submission Information

To secure information which facilitates systematic application of evaluation criteria, vendors are required to submit proposals with the information and in the format described below:

- Transmittal Letter: Proposals shall be transmitted by a letter which shall include at least the sections listed below and is signed by an authorized agent of the organization.
- Fee Schedule: A maximum “not to exceed” fee for providing the services as described in the proposal for fiscal year ending June 30, 2023. A current schedule of hourly billing rates of the personnel who would provide audit services. Please provide two different fee schedules, one with a single audit and one without.
- Contact Person: The name, address, email address, phone number and title of the individual to whom notices regarding this proposal should be sent.
- Profile of the Proposer:
 - Proposers shall describe the organization and size of organization, whether it is local, regional, national, or international in operations.
 - The location of the office from which the work is to be done, and the number of professional staff (by staff level) employed at the office.
 - A description of the range of activities performed by the office handling the engagement such as auditing, tax service, management services, etc.
- Technical Approach: Proposer shall indicate the technical approach to providing the services required. This should include a rough estimate of hours to be performed by each level of staff during each significant segment of work, including estimated amount of time the manager and senior staff will be on site, if needed.
- Qualifications of the Proposer: Proposers shall describe their qualifications, which shall include at least a list of each professional staff member to be assigned to the project, indicating staff levels by type and title. It is expected that each senior and higher-level staff assigned would have considerable governmental and/or Special District experience, which should be noted.
 - While it is understood that there will be turnover with audit staff, continuity of staff is desired and will be a consideration when renewing this contract.
- References: Provide the name, address, telephone number, email address and contact person of municipal or local government audit clients (up to three) for the last two years.
- Peer Review: a copy of your firm’s most recent peer review report, the related letter of comments, and the firm’s response to the letter of comments.
- Copy of your firm’s insurance policy.

Selection Criteria

Proposers’ qualifications to provide the services described in the request for proposal, (as determined by responses to this request and references), shall be a factor in determining the successful proposer.

However, criteria may include, but are not limited to: compliance of proposal with request for proposal, price, ability to do the work, the proposers' character and reputation, quality of other work performed and any other criteria MWSD, in its judgement, represents the best and most favorable to the interests of MWSD and the public.

Selected vendors may be invited to oral interviews following an initial evaluation of proposals submitted.

The firm must be insured and licensed to practice in California. By submitting a proposal, the firm declares and warrants that neither the firm nor its employees have a conflict of interest with regard to any work to be performed for the District.

In order to provide services to the District, your organization must maintain the following minimum insurance coverage:

- Commercial General Liability Insurance: \$1,000,000 per occurrence
- Automobile Liability Insurance: \$1,000,000 per occurrence
- Workers' Compensation: as required by state law
- Professional Liability: \$1,000,000 per claim

The selected firm ("Contractor") will be awarded a Contract Services Agreement ("Agreement") covering the audits and related work for the year ending June 30, 2023 with four one-year extension options. The options will be subject to review by the District along with a satisfactory negotiation of the terms (including a price acceptable to the District and the selected firm). The selected firm will be the one which, in the sole opinion of the District, will best serve the needs of the District. The District reserves the right to reject any or all proposals and to request additional information from the firms. No proposals shall be withdrawn for a period of sixty days following the due date of the quotation.

The Agreement may not be assigned by the Contractor in whole or in part without the written consent of the District.

The Contractor will comply with all legal and professional requirements regarding records retention and access.

No reimbursement of expenses, travel, time, or compensation will be due to any firms for participating in this proposal and the selection process.

Time Requirements

Proposal Schedule

- Release of RFP to vendors 1/9/2023
- Submit Questions to MWSD 1/20/2023
- MWSD Question Response 1/27/2023

- Proposal Due Date 4/3/2023
- Interviews with Selected Proposers 4/17/2023
- Board Recommendation 5/4/2023
- Contract awarded by the Agency 5/4/2023

Audit Schedule

- Trial balance completed by MWSD
- Field Work Start: to be mutually agreed upon
- Draft Audited Financial Statements and Management Letter:
 - November 2023
- Meet with Finance Committee
 - November 2023
- Audited Financial Statements presented to MWSD Board
 - December 2023

Contract

The successful proposer shall confirm in writing acceptance of the terms of this proposal within seven days of notification of selection. This confirmation may be in the form of the standard engagement letter. Proposers must specify any proposed modifications to the scope of the engagement in their proposal. MWSD currently anticipates approving a contract for audit service during the monthly board meeting held on June 1, 2023. However, in the event that the proposal is accepted at a later date, the Time Requirements will be revised accordingly.

Proposal Period and Contract Award

Each proposal shall be submitted in a sealed envelope marked MWSD Audit Proposal, received in the office by 3:00 p.m. on 5/3/2023, or emailed no later than (5/3/2023 at 3:00 p.m.) to:

Tracy Beardsley
 District Clerk
 Montara Water and Sanitary District
 8888 Cabrillo Highway Montara, CA 94037
 Tracy@MWSD.net

Proposals will be opened immediately. Late proposals will be disqualified.

MWSD reserves the right to accept any proposal that is, in its judgment, the best and most favorable to the interests of MWSD and the public; to reject any or all proposals; to accept and incorporate corrections, clarifications, or modifications following the opening of the proposals. When to do so would not, in MWSD's judgement, prejudice the proposal process or create an improper advantage to any proposer.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Review and Possible Action Concerning
Changes to AB 361 and Transition to In-Person
Meetings**

The Governor's office announced that the COVID-19 State of Emergency will end on February 28, 2023. At that point government agencies in California will not be able to hold emergency teleconference meetings pursuant to AB 361.

The District's Legal Counsel has prepared a memorandum outlining requirements and exceptions to resume in-person meetings. The Board may want to start discussing whether it wants to continue to allow the public, staff and others the option to participate in meetings via zoom to reduce the number of people in attendance ("hybrid meetings") and, if so, whether technological or equipment changes/services might be required to achieve that.

RECOMMENDATION:

Discuss and direct staff as needed.

LEGAL MEMORANDUM

To: Clemens Heldmaier, District Manager

From: Christine C. Fitzgerald, District General Counsel

Date: December 29, 2022

Re: Brown Act – Remote Meetings

As you are aware, the Governor’s office announced that the COVID-19 State of Emergency will end on February 28, 2023. At that point, and absent a postponement of the Governor’s plan, COVID-19 will no longer be a valid basis to hold emergency teleconference meetings pursuant to AB 361.

Traditional Brown Act Teleconference Meetings (Pre-Pandemic)

The Brown Act allows an agency's governing board to use any type of teleconferencing (e.g., remote, virtual) in connection with any meeting. However, outside of emergency circumstances as described below, a teleconference meeting must comply with the following requirements:

1. At least a quorum of the board must participate from locations within the agency’s jurisdiction.
2. Each teleconference location must be identified in the notice and agenda of the meeting.
3. Agendas must be posted at each teleconference location.
4. Each location must be accessible to the public.
5. The agenda must provide the opportunity for the public to address the legislative body directly at each teleconference location.
6. All votes must be by roll call.

AB 361 – Authorizes Remote Meetings Under State of Emergency

In response to the COVID-19 pandemic, Governor Newsom issued Executive Orders lifting several of the above requirements to allow agencies to hold public meetings while complying with shelter-in-place orders and social distancing recommendations. In September 2021, the Governor signed AB 361, which effectively incorporated those Executive Orders into the Brown Act. Under AB 361, an agency can hold fully remote or hybrid teleconference meetings without complying with the public access and notice requirements listed above, provided that

1. The Governor has declared a State of Emergency, *AND*

2. State or local officials have imposed or recommended measures to promote social distancing; *OR*, the legislative body finds that meeting in person would present imminent risks to health or safety of attendees.

Therefore, once the COVID-19 State of Emergency is lifted, agencies will no longer have the necessary authority to hold AB 361 virtual meetings as a result of COVID-19.

AB 361 is set to expire December 31, 2023, which date will become important if the Governor opts to postpone lifting the State of Emergency on February 28, 2023 or if a subsequent State of Emergency is enacted.

New AB 2449 – Authorizes Board Members to Participate Remotely Under Limited/Emergency Circumstances

Effective January 1, 2023, AB 2449 allows *individual members* of legislative bodies to remotely participate in meetings in the event of a *personal emergency* without having to reveal private addresses or make private addresses accessible to the public. AB 2449 procedures *do not* require a state of emergency declaration. The conditions under which AB 2440 may be invoked are:

1. At least a quorum of the legislative body must participate in-person from a singular location.
2. The individual member who desires to participate remotely must have *just cause* OR *emergency circumstances* for such participation;
 - a. Just cause is defined as:
 - Childcare or caregiving of family member
 - A contagious illness
 - A need related to a physical or mental disability
 - Travel while on official business of the legislative body or another state or local agency
 - b. Emergency Circumstances means a physical or family medical emergency.

Depending upon whether the individual member's remote participation is for just cause or due to an emergency, there are certain procedural requirements relating to notice and agency action that must be met. Moreover, the agency must provide either a two-way audiovisual platform or a two-way telephone service and a live webcasting of the meeting so that the public may remotely hear, observe and address the legislative body during the meeting. Finally, an individual member is not permitted to participate remotely for more than 3 consecutive months or 20% of the agency's regular meetings within a calendar year.

AB 2449's rules will remain in effect through 2025. After January 1, 2026, and unless further legislation is adopted, only the pre-pandemic, traditional Brown Act teleconference rules will remain in effect.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Ric Lohman, Director

SUBJECT: CSDA Report

No report at this time. The local CSDA chapter has currently no meeting scheduled.

RECOMMENDATION:

This is for Board information only.

Attachment



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Ric Lohman, Director

SUBJECT: LAFCo Report

No report at this time. The San Mateo County LAFCo did not hold a meeting in December 2022. The next LAFCo meeting is scheduled for January 18, 2023.

RECOMMENDATION:

This is for Board information only.

Attachment



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

SUBJECT: General Manager's Report

Operations Report December 2022

811 Dig Alerts

- 11/22/22- 171 Alton. Work to install electrical line for EV charger. Work at back of property, no water within USA marks.
- 11/23/22- 932 Date. Work for surface restoration, PGE. No water within USA marks.
- 11/25/22- 1198 Main. Work for landscaping and to install irrigation. Marked main and service line within USA.
- 11/29/22- 123 7th. Work to dig and test power pole, PGE. Water marked within USA.
 - Vallemar X Juliana. Work for landscaping. Marks checked and still clearly visible.
- 12/2/22- 839 Sierra. Work to install electrical, water, sewer. No water within USA marks.
- 12/5/22- 2198 Vallemar. Work to install fence. Water marked within USA marks.
- 12/6/22- Cabrillo Hwy X 16th. Work for vertical boring for samples. Marked main and service lines within USA marks.
- 12/12/22- 511 Stetson. Checked marks at USA location. All marks still visible, no water within USA.
 - 210 Weinke Way. Main and service line remarked within USA.
 - 393 3rd. Vertical boring to install piers and foundation. Main and hydrant marked.
- 12/19/22- Date X Harte. Previously marked and still visible.
- 12/20/22- 665 Stetson. Work to repair water leak. Mains and service lines marked.
- 12/22/22- 1130 Harte. Work to repair water leak. Mains and service lines marked.
- 12/23/22- 200 Marine. Work for asphalt/ pavement work. No water within USA marks.
 - 1855 SVR. Work to install new electrical Facilities. No water within USA marks.
 - 1145 Harte. Work to install solar. No water within USA marks.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

- 12/27/22- 740 Stetson. Landscaping and irrigation. Mains and service line marked.

Work Orders

- 11/28/22- 467 3rd. Plumber on site and needs water turned off at meter. MWSD operator identified faulty meter stop and replaced.
- 11/29/22- 10015 Park Way. Customer concerned about water pressure change. Water pressure checked and front and rear of house, 65psi & 60psi. Water pressure checked at nearest hydrant #70, 104psi.
- 11/30/22- 1450 SSVR. Customer concerned about broken water valve and requests a profile. MWSD operator verified both meter stops function properly and identified blue dial on meter face moving slowly. Valve in question is a ball valve on customer's side of meter. Profile taken and customer notified.
- 12/1/22- MWSD operator noticed water in meter box while doing missed reads. Meter box and meter removed to make repair. Leaking gasket on lower portion of riser, all gaskets replaced.
- 12/2/22- 1185 Acacia. Office staff request confirmation of meter read picked up during billing. High usage of 216 units. Meter face verified reading and blue dial spinning.
 - 364 California. MOVO. Final read taken, water shut off at meter, door tag left.
 - 520 Lancaster. MOVO. Final read taken, water shut off at meter, door tag left.
 - 512 7th. Issue with meter read. Manual inspection of meter and read taken. No prior tamper repairs.
 - 567 5th. Issue with meter read. Manual inspection of meter and read taken. Prior tamper repair evident.
 - 911 Jordan. MOVO. Final read taken and water left on.
- 12/6/22- 816 Park. Customer is concerned about high usage on water bill and suspect a leak. Profile requested. MWSD operator inspected meter, took physical read, and pulled profile. Profile data corrupted due to dying endpoint battery. Customer shut off and repairing irrigation system.
- 12/7/22- 403 3rd. Leaking meter gasket found on riser while meter reading. Meter box, meter, and riser removed; all gaskets replaced, meter and meter box reinstalled. Since leak is MWSD responsibility customer billed based on usage history and credited remainder of units.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

- 440 Virginia. New LSD meter seems to have picked up strange usage, please verify. Physical read taken and meter indicates active leak. Customer notified of findings.
- 12/8/22- 1299 Audubon. Customer received leak notice and would like a profile to be taken. Profile taken and information corrupted due to dying endpoint battery. During physical inspection of meter MWSD operator notice blue dial was spinning slowly, dial stopped spinning after water was shut off at house valve. Customer notified of findings.
 - 1185 Acacia. Customer concerned about high water bill. Operations indicate the facility had a leak. Please pull profile and let office staff know what is happening with account. Address had leak on 10/21/22 that was repaired the same day, profile corrupted, meter currently spinning slowly.
 - 440 Virginia. Customer requests profile to verify when leak began. Profile taken, Leak ended 12/7/22, customer emailed findings.
 - 12/8/22- 955 Birch. Leak adjustment from October. Customer had leak that has been repaired and would like adjustment. Profile date is corrupted, confirmed repair by closing customers house valve and meter stopped spinning. Customer contacted and emailed leak adjustment.
 - San Ramon. Customer called about broken valve lit. lid replaced.
- 12/9/22- 440 Nevada. Customer received leak notice and would like assistance. Profile puller and data corrupted, no active flow when meter was inspected, customer notified.
- 12/12/22- 795 Harte. Customer concerned about spike in usage and requests profile. MWSD operator unable to pull profile due to dead battery, register head and endpoint replaced with new. Customer notified.
 - 600 Admiral. Customer received leak notice and requests a profile. Physical inspection of meter indicated leak, blue dial spinning. While looking for house valve to isolate home MWQSD operator found two irrigation solenoids leaking and shut off water to both. Reinspection of meter shows blue dial NOT spinning. Profile pulled; data corrupted. Customer notified.
- 12/15/22- 816 Park. Replace dead Register head and endpoint with new LCD.
- 12/16/22- 909 Etheldore. Homeowner received leak notice and would like a profile. No water flow while inspecting meter. Profile pulled and information corrupted. Customer notified.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

- 12/19/22- 816 Park. Verify meter flow accuracy. Operator performed volumetric test and meter read is accurate.
- 12/20/22- 347 11th. Plumber on site and needs water shutoff at meter. Meter located and water shut off.
- 12/27/22- 165 12TH. MOVO. Final read taken water turned off.
 - 520 Lancaster. MOVO. Notified customer and had them on site when energizing house. Final read taken.
 - 464 Farallone. Leak investigation and adjustment after leak repair.

After Hours Call Outs

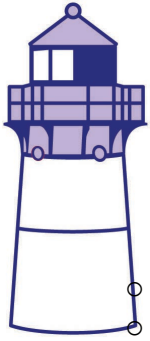
- 11/25/22- Low well flow alarm at PRTP. Trouble shoot issue and adjust well flow gpm.
- 11/27/22- Low cl2 alarm at AVTP. Trouble shoot issue and adjust setpoints. All post cl2 components cleaned and inspected.
- 12/1/22- Low well flow alarm at PRTP. Trouble shoot issue and adjust well flow gpm.
- 12/11/22-AVTP power loss.
 - Call concerning possible leak at 7th X Main.
 - PRTP cl2 alarm.
- 12/16/22- PRTP low well flow alarm.
- 12/17/22- PRTP low well flow alarm.
 - AVTP low cl2 alarm
- 12/19/22- PRTP low well flow/ reaction tank high level alarm.

Repairs and Leaks

- 12/21/22- Date X Harte valve cluster replacement. 37 Home shutdown for project. Job is first phase of larger sewer project.

Miscellaneous

- Missed reads. 165 addresses for Montara.
- High usages. 5 addresses for Montara.
- Strang meter read during billing. 2 Meters pickup usage of 9958 and 9955. Both meters inspected and actual meter face reading reported.
- Operation replace dead endpoints.
 - 286 5th
 - 411 5th
 - 310 5th
 - 1271 Cedar
 - 567 5th
 - 512 7th



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **January 19, 2023**

FROM: Clemens Heldmaier, General Manager

- 1285 Le Conte
- 552 Farallone
- 1251 Main
- 795 Harte

Maintenance

- Generator service maintenance by C&D Power.

Covid-19: MWSD offices remain closed to the public since March 16, 2020. SOP's for Covid-19 office and employee safety were updated since new health orders were issued. MWSD operations is working at full capacity always adhering to social distancing guidelines.

RECOMMENDATION:

This is for Board information only.

Attachment