



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

8888 Cabrillo Highway
Montara, California 94037

December 5, 2024 at 7:30 p.m.

The meeting will take place in the District offices located at the above address. Seating is limited and social distancing will be practiced due to ongoing public health and safety concerns. Simultaneous public access and participation is also available remotely, via telephone or the ZOOM application:

ZOOM MEETING INFORMATION:

WEBSITE: <https://us02web.zoom.us/j/89900097404?pwd=YYfMd6PpTxD0DY928q9kbsNaOYmk6L.1>

MEETING ID: 899 0009 7404

Password 873775

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/wuZKb9gwEY7sMACIIsr7VSJqIB35kNZA/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. For participants attending the meeting virtually, 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. Materials related to an item on this Agenda submitted to the Board after distribution of the Agenda Packet are available in the District Clerk's office during normal business hours. Such documents may also be available on the District's web site (www.mwsd.montara.org) subject to staff's ability to post the documents before the meeting.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

1. [Review and Possible Action Concerning Establishment of Prop 218 Limits for Solid Waste Disposal Fee Increase.](#)
2. [Review and Possible Action Concerning Adoption of a Revised Master Fee Schedule to amend Solid Waste Disposal Fees.](#)

CONSENT AGENDA

1. [Approve Minutes for Regular Board Meeting November 7, 2024.](#)
2. [Approve Financial Statements for October 2024](#)
3. [Approve Warrants for December 1, 2024](#)
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 2024](#)

OLD BUSINESS

NEW BUSINESS

1. [Review and Possible Action Concerning Receipt of Fiscal Year 2023-24 Audit](#)
2. [Review and Possible Action Concerning Agreement with San Mateo County Pre-Hospital Emergency Medical Services Group for the Installation of Emergency Communication Equipment at the Schoolhouse Tank Site](#)

REPORTS

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

FUTURE AGENDAS

CONVENE IN CLOSED SESSION

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 AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

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

The franchise agreement with Recology of the Coast requires the District to annually assess the solid waste disposal rates by January 1 in accordance with an agreed upon formula. For rate year 2025, Recology calculated an increase of 22.36%, however, due to the most recent agreement, a 6% cap was placed on the overall rate, with the remaining 16.36% transferring to rate year 2026. The monthly rate for 32-gallon waste container would increase from currently \$40.55 to \$42.98 dollars.

Notices were mailed in October to all 1902 property owners and customers in Montara and Moss Beach notifying them about the planned rate increase for January 1, 2025. At the preparation of this agenda item no (0) written protests have been received. However, a full final count will be made at the public hearing since more may be received by that time.

The purpose of this meeting is to formally count the number of written protests received. If written protests are submitted against the proposed fees or against a particular fee by the owners of a majority of the parcels, the fees or fee will not become effective.

RECOMMENDATION:

Open the public hearing, allow relevant testimony, close the public hearing and count all allowable Prop 218 protests received. Determine whether or not the proposed rate limits should be approved in accordance with Prop 218. Adopt ORDINANCE NO.____, 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, 2025.

Attachments

ORDINANCE NO. XXX

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, 2025

**THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT, A
PUBLIC AGENCY IN THE COUNTY OF SAN MATEO, CALIFORNIA, DOES ORDAIN
AS FOLLOWS:**

Section 1. Findings. The Board of the Montara Water and Sanitary District hereby finds and declares that:

a. Pursuant to the provisions of Section 6 of Article XIII D of the California Constitution, this Board adopted Ordinance No. 204, which established maximum rates to be charged by Recology of the Coast (“Recology”), the District's franchisee for the collection, removal and disposal of refuse and for recycling services (“Solid Waste Services”) for properties within the District commencing January 1, 2025.

b. The franchise provides for annual revisions to the schedule of fees and charges for the Solid Waste Services.

c. The schedule of maximum fees and charges hereinafter approved and adopted implement the intention of the parties to the franchise to provide compensation to Recology corresponding to costs of providing such Services.

d. The parcels upon which the proposed fees or charges for Solid Waste Services were identified and the amount of such fee or charge was calculated, and the District provided written notice by mail of the proposed fee or charge to the record owners of each identified parcel, the amount of the fee or charge, the basis upon which the amount of the fee or charge was calculated, the reason for the fee or charge, together with the date, time, and location of the public hearing on the proposed fees or charges in accordance with the provisions of Section 6 of Article XIII D of the California Constitution.

e. On December 5, 2024, not less than 45 days after mailing of the aforesaid notice, a public hearing on the proposed fees and charges set forth herein for the Solid Waste Services for all occupied premises (except agricultural premises) was held by this Board and all persons present at the hearing and interested in the matter were

heard or given the opportunity to be heard on the question of enactment of said fees and charges.

f. This Board considered all protests against the proposed fees or charges for said Solid Waste Services and written protests against said fees or charges were not presented by a majority of owners of the identified parcels.

g. Revenues to be received from the fees and charges for the Solid Waste Services for all occupied premises (except agricultural premises) set forth herein do not exceed the funds required to provide such Services, nor do they exceed the proportional cost of the Services attributable to the aforesaid parcels, and the revenues from said fees and charges shall not be used for any other purpose than that for which the fees and charges are imposed.

h. The fees and charges enacted by this ordinance are maximums for each corresponding rate component listed herein.

Section 2. Refuse collection and recycling rates and charges.

a. The maximum monthly rates to be charged by the District's franchisee for the collection, removal, and disposal of refuse for all occupied premises (except agricultural premises) and recycling services within the District commencing on January 1, 2025 and until thereafter revised are:

RESIDENTIAL

- 1. Weekly collection, single container placed in front of premises, wet and dry garbage ("first can service") in wheeled carts:
 - a. Container limits: volume - 20 gals. (3/10 cu yd), weight 40 lbs, per mo charge \$35.08
 - b. Container limits: volume - 32 gals (1/4 cu yd), weight 60 lbs, per mo charge \$42.98
 - c. Container limits: volume - 64 gals (1/2 cu yd), weight 100 lbs, per mo charge \$141.21

- 2. Special Services (charges added to above, basic changes):
 - a. Container placed at side or rear of dwelling - per container \$10.74
 - b. Container not placed at specified collection point and return call required- per container \$22.43
 - c. Extra 30 gallon bag with collection (excludes 20 gallon cart service), per bag \$11.59
 - d. Special collections combined with regular service, including collections for brush, yard clippings, boxes, etc. estimate

3. Bulky goods drop-off service four times a year within Montara District limits including greenwaste and motor oil in Recology-provided bottles only	incl. w/service
4. Weekly commingled recyclable materials collection (64 gallon wheeled cart)	incl. w/service
5. Weekly food waste and green material collection, limited to one 96 gallon container provided by Recology	incl. w/service
6. Bulky goods curbside collection service, limited to four (4) times a year One item up to 200 lbs or 5-30 gallon bags	incl. w/service
7. Dropoff at Recycling yard in Pacifica of motor oil, latex paint, unpainted lumber, large pieces of metal, styrofoam, e-waste, large white goods, furniture, mattresses, large amounts of recyclable materials	incl. w/service
8. Christmas trees free of charge through January 31st of each year	incl. w/service
a. After January 31st charge is \$20 per tree for removal	\$20.00

MULTIFAMILY, COMMERCIAL AND INDUSTRIAL SERVICE

1. Service to restaurants, hotels, cafes, apartment houses, stores and similar places of business, factories, schools and institutions, wet and dry garbage-container limits: volume - 30 gal. cans (1/4 cu. Yd), weight - 75 lbs	
a. Regular collections:	
1-64 gallon collection once per week	\$169.56
1-96 gallon collection once per week	\$277.47
b. Additional 64 or 96 gallon commercial carts picked up more than once a week will be original charge times the number of pickups	Will vary by size
2. Commercial Container Rental:	
a. 1 cubic yard box - per mo.	\$77.15
b. 2 cubic yard box - per mo.	\$100.00
3. Commercial Container Collections:	
a. 1 cubic yard box - per collection	\$65.18
b. 2 cubic yard box - per collection	\$129.70
4. Compacted Commercial Container Service:	
a. 1 cubic yard box - per collection	\$127.23
b. 2 cubic yard box - per collection	\$257.01
5. Recyclable material collection up to five times a week	incl. w/service

DEBRIS BOX SERVICE

1. 7, 14, 20 and 30 yard size containers:

- a. Container rental, delivery and pickup charge \$512.41
- b. \$67 per ton confirmed by disposal site weight slip Tonnage based

SPECIAL PROVISIONS

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

- a. 15% reduction 20-gallon can \$29.81
- \$
- b. 15% reduction 32-gallon can \$35.36

b. The rates and charges hereby established are maximums for the listed rate components. Rates and charges equal to or less than said maximums may be enacted from time to time by separate ordinance including, without limitation, by ordinance amending, supplementing or restating the District's Master Fee Schedule; provided, that the last rate or charge or rates or charges so enacted shall remain in full force and effect until superseded by a subsequent enactment, likewise equal to, or less than, said maximums, such that said rates and charges shall in no event revert to the schedule of rates and charges in effect prior to enactment of the above rates and charges or to a lower rate than the last rate enacted pursuant hereto. Nothing herein contained shall be deemed a limitation upon the District to enact rates and charges superseding the maximum rates and charges hereby established; provided that such superseding rates and charges shall have been enacted in accordance with all legal requirements pertaining thereto.

Section 3. Effective, Operative Date. Upon adoption, this Ordinance shall be entered in the minutes of the Board and posted for one week in three (3) public places in the District, shall become effective immediately upon expiration of one week following said posting and shall be operative from and after January 1, 2025.

President

COUNTERSIGNED: _____
Secretary

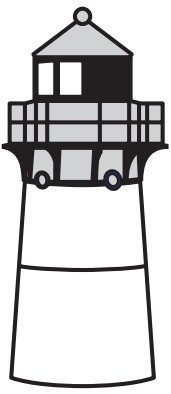
I hereby certify that the foregoing Ordinance was duly and regularly passed and adopted by the Board of the Montara Water and Sanitary District, San Mateo County, California, at a regular meeting thereof held on the 5th day of December 2024, by the following vote:

AYES, and in favor thereof, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary



Montara Water & Sanitary District

NOTICE OF PUBLIC HEARING ON PROPOSED INCREASES TO GARBAGE COLLECTION, RECYCLING AND DISPOSAL FEES AND CHARGES

This Notice provides information about proposed increases in garbage collection, recycling and disposal fees and charges for those services provided by Recology of the Coast to MWSD customers.

HEARING DATE: Thursday, December 5, 2024

HEARING TIME: 7:30 p.m.

LOCATION: Montara Water and Sanitary District
8888 Cabrillo Highway
Montara, CA 94037

(Adjacent to the Point Montara Lighthouse & Hostel)

Hearing may be viewed via Zoom teleconference, details at MWSD.MONTARA.ORG

Dear Property Owner or Customer,

Montara Water and Sanitary District (MWSD) is proposing to adopt a 6.00% increase in garbage collection, recycling and disposal fees and charges for those services furnished by Recology of the Coast (Recology) under a franchise agreement with the District. The rates are proposed to go into effect on January 1, 2025.

The 2025 proposed increase is cost-based but limited by contract to no more than 6.00% per year.

What Do the Solid Waste Fees and Charges Pay for?

- On-going operating expenses to collect and dispose of all garbage and recyclable material, and to account for and bill customers.
- On-going expenses for equipment and supplies needed to operate.
- Capital expenditures to repair, replace, and upgrade garbage collection trucks and other equipment.
- Tipping fees (also called dump fees) at Ox Mountain Landfill in Half Moon Bay to dispose of all non-recycled waste.
- Transport to South Bayside Waste Management Authority (SBWMA) in San Carlos for food waste and green material composting.

How Can Customers Reduce Garbage Collection Fees and Charges?

By switching from a 32-gallon garbage collection receptacle to a 20-gallon receptacle, your new monthly collection fee charge would be \$35.08 instead of \$42.98. Currently in the MWSD service area, only a small percentage of customers use 20-gallon cans.

Take Advantage of Free Bulky Goods Collection. Four times a year, Recology will pick up one item up to 200 pounds or five 30-gallon bags for no additional charge.

Increase Recycling + Reduce Garbage + Switch to a 20-Gallon Can = Save Money

Pursuant to Government Code §53759, any judicial action or proceeding to attack, review, set aside, void, validate, or annul the District Board's adoption of the proposed water or sewer rates must be commenced within 120 days of the effective date or of the date of the final passage, adoption, or approval of the ordinance or resolution adopting the rates.

PLEASE CONTACT US IF YOU HAVE QUESTIONS OR COMMENTS

Tel: (650) 728-3545 • Email: mwsd@coastside.net • Write: P.O. Box 370131 Montara, CA 94037-0131

Proposed Garbage Collection, Recycling and Disposal Fees

The District is proposing an increase to garbage collection, recycling and disposal fees to cover costs of service and equipment replacement by Recology of the Coast beginning Jan. 1, 2025, as described on these pages.

Note: Although the rates are proposed to cover a one-year period, they will remain in effect after that year unless and until new rates are approved.

RESIDENTIAL	2024	2025
1. Basic, weekly collection of a single container placed in front of premises, wet and dry garbage ("first can service") in wheeled carts:		
One 20-gallon can collected once per week	\$33.09	\$35.08
One 32-gallon can collected once per week	\$40.55	\$42.98
One 64-gallon can collected once per week	\$133.22	\$141.21
2. Special Services (charges added to above, basic charges)		
Container placed at side or rear of dwelling - per container	\$10.13	\$10.74
Container not placed at specified collection point and return call required - per container	\$21.16	\$22.43
Extra 30-gallon bag with collection (excludes 20-gallon cart service) - per bag	\$10.93	\$11.59
Special collections combined with regular service, including collections for brush, yard clippings, boxes, etc.	Estimate	Estimate
3. Bulky goods dropoff service four times a year within Montara District limits, including greenwaste and motor oil in Recology provided bottles only	Included w/service	Included w/service
4. Weekly commingled recyclable materials collection (64-gallon wheeled cart)	Included w/service	Included w/service
5. Weekly food waste and green material collection, limited to one 96 gallon container provided by Recology	Included w/service	Included w/service
6. Bulky goods curbside collection service, limited to four (4) times a year One item up to 200 lbs or five, 30-gallon bags	Included w/service	Included w/service
7. Drop-off at Recycling Yard in Pacifica of motor oil, latex and oil paint, unpainted lumber, large pieces of metal, styrofoam, e-waste, large white goods, furniture, mattresses, large amounts of recyclable materials	Included w/service	Included w/service
8. Christmas trees free of charge thru January 31st	Included w/service	Included w/service
After January 31st charge is \$20 per tree for removal	\$20.00	\$20.00

To Estimate Your Monthly Bill Add Up the Services You Use.

Most residential customers only use weekly collection for a 32-gallon can, which would be \$42.98 per month starting January 1, 2025.

Please take advantage of the many services included with your garbage fees.

MULTI-FAMILY, COMMERCIAL AND INDUSTRIAL SERVICE	2024	2025
1. Service to restaurants, hotels, cafes, apartment houses, stores and similar places of business, factories, schools and institutions, wet and dry garbage-container limits: volume - 30-gal. cans (1/4 cu. Yd.), weight - 75 lbs.		
One 64-gallon can collected once per week	\$159.96	\$169.56
One 96-gallon can collected once per week	\$261.76	\$277.47
Additional 64- or 96-gallon commercial carts picked up more than once a week will be original charge times the number of pickups	Will Vary	Will Vary
2. Commercial Container Rental		
1 cubic yard box per month	\$72.78	\$77.15
2 cubic yard box per month	\$94.34	\$100.00
3. Commercial Container Collections		
1 cubic yard box per collection	\$61.49	\$65.18
2 cubic yard box per collection	\$122.36	\$129.70
4. Compacted Commercial Container Service		
1 cubic yard box per collection	\$120.03	\$127.23
2 cubic yard box per collection	\$242.46	\$257.01
5. Recycled materials collection up to five times a week	Included w/service	Included w/service

DEBRIS BOX SERVICE	2024	2025
1. Containers of 7, 14, 20 and 30 yard sizes		
Container rental and delivery and pickup charge	\$483.41	\$512.41
Additional \$87 per ton confirmed by disposal site weight slip	Tonnage Based	Tonnage Based
Additional \$223 per ton confirmed by C&D processing site weight slip	Tonnage Based	Tonnage Based

SPECIAL PROVISIONS (PGE CARE PROGRAM)	2024	2025
1. Financial hardship rate for weekly collection for single container placed in front of premises, wet and dry garbage		
15% reduction 20-gallon can	\$28.12	\$29.81
15% reduction 32-gallon can	\$33.36	\$35.36

How to Protest the Proposed Rate Increases

Property owners or customers may file written protests against the proposed rate increases. Pursuant to California law, protests must be submitted in writing and must a) identify the affected property or properties, such as by address, Assessor's Parcel Number, or customer account number; b) include the name and signature of the customer or property owner submitting the protest; and c) indicate opposition to the proposed garbage collection, recycling, and disposal fees and charges. Protests submitted by e-mail, facsimile, or other electronic means will not be accepted. The proposed rates will not be adopted if written protests are received from the owners or customers representing a majority of affected parcels. Only one protest accepted per parcel.

Written protests may be mailed to: District Clerk, Montara Water and Sanitary District, P.O. Box 370131, Montara, CA 94037-0131. Written protests may also be delivered to the District's headquarters at 8888 Cabrillo Highway. All written protests must be submitted prior to the close of the Public Hearing on **December 5, 2024.**



Montara Water and Sanitary District

PRSRT STD
U.S. POSTAGE
PAID
XXX

P.O. Box 370131
Montara, CA 94037
Voice: 650-728-3545
Email: mwsd@coastside.net
Web: mwsd.montara.org

DIRECTORS

Scott Boyd, President
Kathryn Slater-Carter, President Pro Tem,
Secretary
Peter Dekker, Treasurer
Bill Softky, Director
Carlyle Ann (Cid) Young, Director

GENERAL MANAGER

Clemens Heldmaier

This was mailed using a legally mandated list. If you receive multiple copies, or do not receive service from Recology and received this in error, we apologize.

Montara Water & Sanitary District - NOTICE OF PUBLIC HEARING ON PROPOSED INCREASES IN GARBAGE COLLECTION, RECYCLING AND DISPOSAL FEES AND CHARGES

Montara Water and Sanitary District (MWSD) works every day to deliver water, garbage and sewer services for the residents of Montara, Moss Beach, and adjacent areas north of El Granada. Over 6,000 residents rely on our services for their homes and businesses. Under a franchise agreement with the District, garbage collection, recycling and disposal services are furnished by Recology of the Coast (Recology). The District is proposing to adopt a 6.00% increase in garbage collection, recycling and disposal fees and charges to maintain quality services in our area.

QUESTIONS OR COMMENTS?

Call: (650) 728-3545
8:30 AM to 5:00 PM Mon-Fri

Email: mwsd@coastside.net

Write: PO Box 370131,
Montara, CA 94037

Web: www.mwsd.montara.org

Attend: Public Hearing on
Thursday, December 5, 2024 at
7:30 PM at:

8888 Cabrillo Highway, Montara,
CA 94037 (Adjacent to the Point
Montara Lighthouse & Hostel)

Reasons for the Rate Increases:

Rate revisions are based on a comprehensive Rate Adjustment Schedule included in Recology's franchise that takes into consideration documented labor costs, workers compensation insurance premiums, vehicle-related costs, fuel costs, yard-waste processing costs, lease costs associated with vehicles and equipment, dump fees (also called tipping fees) charged at the Ox Mountain Landfill and South Bayside Waste Management Authority and all other costs of providing quality garbage, composting and recycling services.

The 2025 proposed increase is cost-based, however due to MWSD's contract with Recology, rate increases are limited to 6.00% per year. Rates in the Montara service area will remain below average in San Mateo County. The District will audit costs to ensure they are appropriate, and to maintain garbage service quality and keep customer bills low.

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of the Montara Water and Sanitary District proposes to adopt an ordinance revising the Master Fee Schedule. This document contains most of the fees levied by the District including Solid Waste Disposal Fees, Sewer and Water Service Charges, Sewer and Water Connection Permit Fees and Water System Reliability Charges. The District proposes to update the solid waste disposal fees and add water related fees. The Board shall consider adoption of this ordinance at a meeting of the Board as follows:

DATE:

TIME:

PLACE:

December 5, 2024

7:30 p.m., or as soon thereafter as the matter may be considered

District Board Chambers

8888 Cabrillo Highway

Montara, CA 94037

(www.mwsd.montara.org)

Remote and telephonic attendance will additionally be permitted. Visit www.mwsd.montara.org for access information.


SMCT# 0006863120 Nov 12 and 26, 2024



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning
Adoption of a Revised Master Fee Schedule to
amend Solid Waste Disposal Fees.**

For the new rates to be set at the newly established maximum prop 218 limit, the Master Fee Schedule needs to be amended.

The franchise agreement with Recology of the Coast requires the District to annually assess the solid waste disposal rates by January 1 in accordance with an agreed upon formula.

For rate year 2025, our contract with Recology stipulates the utilization of a cost-based calculation which accounts for deferred increases from previous years, as compared to an index-based calculation.

For rate year 2025, Recology calculated an increase of 22.36%, however, due to the most recent agreement, a 6% cap was placed on the overall rate, with the remaining 16.36% transferring to rate year 2026.

The monthly rate for 32-gallon waste container increases from currently \$40.55 to \$42.98 dollars.

Additionally, a water system-related fee for the abandonment of pipe lines is introduced into the MFS. For some developer funded projects the removal of old pipe lines requires the temporary shutdown of sections of the water system. For the associated preparation, customer notification, and shutdown supervision, MWSD will charge a fee of \$560.

RECOMMENDATION:

Open the public hearing, consider relevant public testimony, close the public hearing, and ADOPT ORDINANCE NO._____. ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE.

Attachment



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

WHEREAS, the Montara Water and Sanitary District Code (“Code”) includes regulations governing connections to and use of the District’s water and sewerage facilities, the construction, operation and maintenance thereof and for the establishment and collection of all fees and charges pertaining thereto; and

WHEREAS, the Code further provides for the establishment and collection of monthly rates to be charged for the collection, removal, and disposal of refuse and for recycling services performed by the District’s franchisee under agreement with the District; and

WHEREAS, the Code provides that such fees and charges may be set forth in a Master Fee Schedule; and

WHEREAS, periodically such fees and charges are reviewed and adjusted and/or added to conform to the costs corresponding to the services, commodities and facilities to which they pertain; and

WHEREAS, the fees and charges pertaining to water and sewer services and facilities set forth herein and for the collection, removal, and disposal of refuse for all occupied premises (except agricultural premises) and recycling services within the District do not exceed the corresponding maximum amounts heretofore approved in accordance with the requirements of law including, to the extent applicable, the provisions of Section 6 of Article XIII D of the California Constitution (enacted by Proposition 218, November 6, 1996 Statewide election); and

WHEREAS, the fees and charges pertaining to sewer services and facilities set forth herein are hereby restated, having heretofore been established by ordinance duly adopted; and

WHEREAS, the fees and charges pertaining to water services and facilities set forth herein are hereby amended; and

WHEREAS, the fees and charges pertaining to the collection, removal, and disposal of refuse for all occupied premises (except agricultural premises) and recycling services are hereby amended; and

WHEREAS, notice was published twice in the the San Mateo County Daily Journal and San Mateo County Times, newspapers of general circulation within the District, giving notice of a public hearing to take place on December 5, 2024 to consider adoption of amended fees or charges as set forth herein, effective January 1, 2025; and

WHEREAS, all persons present at the aforesaid hearing interested in the adoption of the amended fees or charges herein set forth were heard or given the

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

opportunity to be heard on the matter of said adoption and this Board considered all statements so made or documents pertaining thereto presented at the hearing, if any.

NOW, THEREFORE, THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT, A PUBLIC AGENCY IN THE COUNTY OF SAN MATEO, CALIFORNIA, DOES ORDAIN AS FOLLOWS:

SECTION 1. The following provisions of the Master Fee Schedule are hereby restated or amended to read as follows:

SEWER SERVICE CHARGE RATES

The annual sewer service charge for the property occupancy classifications specified hereinafter is hereby established as an amount equal to the applicable rate hereinafter specified times the cubic feet of water consumption attributable to such property per annum divided by one hundred (MWSD Code §4-2.100).

<u>Classification</u>	<u>Rate/HCF*</u>	<u>Minimum Charge</u>
Residential	\$30.67	\$1,471.96
Restaurants	\$53.19	\$2,553.16
Motels	\$32.28	\$1,549.30
Offices	\$27.61	\$1,325.42
General Commercial	\$29.57	\$1,419.55
Schools	\$28.06	\$1,346.79
Hospitals	\$30.57	\$1,467.38
Wells	\$30.67	\$1,563.96

*Hundred cubic feet

Upon a new connection to the District's sewerage system, the applicant shall pay the pro-rated amount of sewer service charges for the remainder of the fiscal year in which connection is made based upon the average annual sewer service charge of all users within the applicant's user classification.
(MWSD Code §4-2.100(f))

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

SECTION 2. The following provisions of the Master Fee Schedule are hereby restated to read as follows:

<u>Description of Fee*</u>	<u>Fee</u>
Sewer Connection Permit (MWSD Code §3-9.500)	\$36,477.00
Fixture Unit Charge (MWSD Code §3-9.500)	\$1,459.00
Sewer Connection Permit for Conversion from Septic System to Sewerage System (MWSD Code §§3-4.800, 3-9.500)	\$23,730.00
Fixture Unit Charge – Conversion from Septic System to Sewerage System (MWSD Code §§3-4.800, 3-9.500)	\$949.00
Connection Permit Administrative Fee (MWSD Code §3-9.600)	Actual Cost (\$645.00 minimum)
Connection Permit Inspection Fee (MWSD Code §3-9.600)	Actual Cost (\$611.00 minimum)
Remodel Permit Fee (MWSD Code §3-9.500)	Actual Cost (\$453.00 minimum)
Minor Remodel Inspection Fee, No additional fixture units (MWSD Code §3-9.500)	\$142.00
Private Sewer System Permit (MWSD Code §3-4.200)	Actual Cost (\$209.00 minimum)
Private Sewer System Hydrologic Investigation (MWSD Code §3-4.1200 (c))	Actual Cost (\$4,227.00 minimum)
Connection Permit Administrative Fee - Subdivisions & Commercial Units (MWSD Code §3-9.600)	Actual Cost (\$645.00 minimum)

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

Connection Permit Inspection Fee - Subdivisions & Commercial Units (MWSD Code §3-9.600,)	Actual Cost (\$611.00 minimum)
Administrative Fee for Reimbursement Agreement (MWSD Code §3-9.500)	Actual Cost (\$645.00 minimum)
Administrative Fee for Main Line Extension Agreement (MWSD Code §3-9.500)	Actual Cost (\$645.00 minimum)
Connection Fee to Connect to Interceptor (MWSD Code §3-9.500)	Prorata share of current value of interceptor
Miscellaneous Inspection Fee (MWSD Code §3-9.500)	Actual Cost (\$611.00 minimum)
Accessory Dwelling Unit contained within the existing space of a single-family residence or accessory structure – no connection fee	n.c.
Accessory Dwelling Unit Additional Fixture Units: (MWSD Code §3-10.200)	\$1,459.00
Accessory Dwelling Unit Permit Application Fee (MWSD Code §3-10.400)	Actual Cost (\$645.00 minimum)
Developer Service Fee for processing application: (MWSD Code §§5-3.102, 5-3.210)	Actual Cost (\$3,501.00 minimum)
Administrative Charge for Processing Collection of Delinquent Refuse and Water Charges on Tax Roll (MWSD Code §1-5.200)	\$57.00 per account
Charge to Photocopy Documents	\$1.86 per page for first four pages; \$0.48 for each page

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

over four.

Charge for Failure to Obtain Permit
(MWSD Code §1-5.200)

Double amount of Permit
Fee or actual collection cost,
whichever is greater

SPECIAL PROVISIONS
(MWSD Code §4-2.800)

Financial hardship discount rate
(PGE CARE PROGRAM)

\$400 per annum

*Where minimums or deposits are specified, no District services will be provided when the estimated costs to complete the services exceed the minimum paid or when the deposit has been exhausted unless and until an amount equal to the estimated cost for completion has been deposited with the District. Balances remaining upon completion of services will be refunded.

SECTION 3. The following provisions of the Master Fee Schedule are hereby amended to read as follows:

(a) WATER QUANTITY AND METER SERVICE CHARGES
(MWSD Code §§ 5-5.102, 103)

<u>Rate Components</u>	<u>Rate**</u>
Tier 1 0 to 6 HCF*	\$9.44 per HCF
Tier 2 7 – 13 HCF	\$12.46 per HCF
Tier 3 14 – 27 HCF	\$15.44 per HCF
Tier 4 over 27 HCF	\$20.72 per HCF
Non-Residential Meters >1inch, all use	\$12.46 per HCF
Meter Service Charge-5/8" (standard residential size)	\$32.71 per month
Meter Service Charge-3/4"	\$37.07 per month
Meter Service Charge-1"	\$47.98 per month

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ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

Meter Service Charge-1 ½”	\$82.87 per month
Meter Service Charge-2”	\$133.03 per month
Meter Service Charge-3”	\$370.75 per month
Meter Service Charge-4”	\$523.40 per month

*HCF=Hundred Cubic Feet (1 cubic foot ≈ 7.4805 gal.; 1 HCF = 748 gal.)

(b) FIRE PROTECTION WATER SYSTEM CHARGES

Private Fire Protection Service Per Meter Per Month:
(MWSD Code §5-5.106)

4-inch connection or smaller:	\$19.63
6-inch connection:	\$39.25
8-inch connection:	\$62.81
10-inch connection:	\$94.21
12-inch connection:	\$133.46

Private Fire Protection Administrative Fee:* \$645.00 minimum
(MWSD Code §5-3.208)

Installation of Private Fire Protection Service from Meter to District Main:* Cost invoiced to District by contractor; estimated cost to be deposited
(MWSD Code §5-5.204)

Private Fire Protection Connection Charge:

3/4” meter:	\$7,655.00
1” meter:	\$12,786.00
1½ “ meter:	\$25,491.00
2” meter:	\$40,804.00
3” meter:	\$76,554.00
4” meter:	\$127,624.00
6” meter:	\$212,736.00
8” meter:	\$354,632.00
10” meter :	\$591,170.00

(MWSD Code §5-3.208)

Private Fire Protection Inspection Fee* \$611.00
(MWSD Code §5-3.210)

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

(c) WATER SYSTEM CONNECTION METER CHARGES
(MWSD Code §§5-3.204, 5-3.205)

Charge determined by District's cost of purchase corresponding to meter size.

(d) WATER SYSTEM CONNECTION CAPACITY CHARGES
(MWSD Code §5-3.312)

5/8 x 3/4 inch meter	\$25,638.00
3/4 inch meter	\$28,203.00
1 inch meter	\$35,894.00
1-1/2 inch meter	\$46,153.00
2 inch meter	\$74,351.00
3 inch meter	\$282,019.00
4 inch meter	\$358,932.00

Above 4 inch meter: Charge determined by General Manager based on estimated water usage

(e) WATER SYSTEM RELIABILITY CHARGE
(MWSD Code §5-3.313)

Water Service Accounts

Meter Size:	
5/8 x 3/4 inch meter	\$627.71
3/4 inch meter	\$941.57
1 inch meter	\$1,569.28
1-1/2 inch meter	\$3,138.55
2 inch meter	\$5,021.69
3 inch meter	\$9,415.66
4 inch meter	\$15,692.77

Accounts with Private Fire Service Only

Connection:	
Up to 4-inch	\$313.86
6-inch	\$627.71
8-inch	\$1,004.34
10-inch	\$1,506.50
12-inch	\$2,134.21

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ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

(f) MISCELLANEOUS WATER SYSTEM SERVICE FEES:*

Check not honored by bank: (MWSD Code §§1-5.200, 5-5.122)	\$37.00
Poor credit history deposit: (MWSD Code §§1-5.200, 5-3.210)	Twice estimated first payment
Reconnection Charge due to Non-Payment: (MWSD Code §§5-3.210, 5-5.120)	\$90.00
Developer Service Fee against which all District costs to process application are charged (MWSD Code §§5-3.102, 5-3.210)	\$3,501.00 minimum deposit
Hydrant Meter Deposit against which water use is charged: (MWSD Code §5-4.227)	\$1,583.00 deposit
Hydrant Test Fee (MWSD Code §§5-3.208, 5-5.202)	\$707.00
Connection Administrative Fee (minimum deposit applied to actual hourly costs to process application) (MWSD Code §§5-3.202, 5-3.203)	\$645.00 minimum deposit
Connection Inspection Fee (MWSD Code §5-3.210)	\$611.00
Connection construction cost deposit applied to actual cost (MWSD Code §§5-3.202, 5-3.203)	\$3,501.00 deposit
Service Charge for Posting Door Tag for Delinquent Account (MWSD Code §§1-5.200, 5-3.210)	<u>\$40.00</u> per customer per incident
Credit for Customer paying bill using ACH: (MWSD Code §5-3.200)	\$4.10 per bill
Service Charge for Unauthorized Use of Fire Hydrant (Total charge includes Service Charge plus water usage plus damages).	\$187.00 per incident plus actual water usage & damages

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(MWSD Code §5-5.202)

Service Charge for Cross Connection Control Device Test: \$142.00 per tested device
(MWSD Code §5-6.400)

(g) SPECIAL PROVISIONS
(MWSD Code §4-2.22; Reso 1761)

Financial hardship discount rate (PGE CARE PROGRAM) \$400 per annum; \$66.66 discount applied to each bi-monthly bill

(h) Water Theft Administrative Penalties
(MWSD Code §5-8.301)

Water theft committed by meter tampering: \$130.00 for 1st violation
\$700.00 for 2nd violation w/in 1-yr. of 1st violation
\$1,300.00 for each violation w/in 1-yr. of 1st violation

Water theft committed by means other than meter tampering:

\$1,000.00 for 1st violation
\$2,000.00 for 2nd violation w/in 1-yr. of 1st violation
\$3,000.00 for each violation w/in 1-yr. of 1st violation

*Where minimums or deposits are specified, no District services will be provided when the estimated costs to complete the services exceed the minimum paid or when the deposit has been exhausted unless and until an amount equal to the estimated cost for completion has been deposited with the District. Balances remaining upon completion of services will be refunded.

(i) Abandonment of Pipelines:
(MWSD Code §5-3.200)

Prep meter boxes, Door Tag, Exercise valves	2 Operators 1.5 hours	*\$70.00 X 2 X 1.5
Shut down, drain line, reenergize main, flush	2 Operators 1.5 hours	\$70.00 X 2 X 1.5

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main, reenergize service lines		
Collect Bact sample & deliver to Redwood City Lab	1 Operator 2 hours	\$70 X 2
		Total \$560.00

*\$70 an hour based on True cost for Operator

SECTION 4. The following provisions of the Master Fee Schedule are hereby amended to read as follows:

The monthly rates to be charged by the District’s Franchisee for the collection, removal, and disposal of refuse for all occupied premises (except agricultural premises) and recycling services within the District commencing on January 1, 2025 and until thereafter revised are:
(MWSD Code §2-7.100)

RESIDENTIAL

1. Weekly collection, single container placed in front of premises, wet and dry garbage ("first can service") in wheeled carts:
 - a. Container limits: volume - 20 gals. (3/10 cu yd), weight 40 lbs, per mo charge \$35.08
 - b. Container limits: volume - 32 gals (1/4 cu yd), weight 60 lbs, per mo charge \$42.98
 - c. Container limits: volume - 64 gals (1/2 cu yd), weight 100 lbs, per mo charge \$141.21

2. Special Services (charges added to above, basic changes):
 - a. Container placed at side or rear of dwelling - per container \$10.74
 - b. Container not placed at specified collection point and return call required- per container \$22.43
 - c. Extra 30 gallon bag with collection (excludes 20 gallon cart service), per bag \$11.59
 - d. Special collections combined with regular service, including collections for brush, yard clippings, boxes, etc. estimate

3. Bulky goods dropoff service four times a year within Montara District limits incl. w/service

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ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

including greenwaste and motor oil in Recology-provided bottles only

- | | |
|--|-----------------|
| 4. Weekly commingled recyclable materials collection (64 gallon wheeled cart) | incl. w/service |
| 5. Every other week greenwaste (yard trimmings, etc.) collection, limited to four (4) 30 gallon containers – customers own containers | incl. w/service |
| 6. Bulky goods curbside collection service, limited to four (4) times a year
One item up to 200 lbs or 5-30 gallon bags | incl. w/service |
| 7. Dropoff at Recycling yard in Pacifica of motor oil, latex paint, unpainted lumber,
large pieces of metal, styrofoam, e-waste, large white goods, furniture, mattresses,
large amounts of recyclable materials | incl. w/service |
| 8. Christmas trees free of charge through January 31st of each year | incl. w/service |
| a. After January 31st charge is \$20 per tree for removal | \$20.00 |

MULTIFAMILY, COMMERCIAL AND INDUSTRIAL SERVICE

- | | |
|---|-------------------|
| 1. Service to restaurants, hotels, cafes, apartment houses, stores and similar places of business, factories, schools and institutions, wet and dry garbage-container limits: volume - 30 gal. cans (1/4 cu. Yd), weight - 75 lbs | |
| a. Regular collections: | |
| 1-64 gallon collection once per week | \$169.56 |
| 1-96 gallon collection once per week | \$277.47 |
| b. Additional 64 or 96 gallon commercial carts picked up more than once a week will be original charge times the number of pickups | Will vary by size |
| 2. Commercial Container Rental: | |
| a. 1 cubic yard box - per mo. | \$77.15 |
| b. 2 cubic yard box - per mo. | \$100.00 |
| 3. Commercial Container Collections: | |
| a. 1 cubic yard box - per collection | \$65.18 |
| b. 2 cubic yard box - per collection | \$129.70 |

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

- 4. Compacted Commercial Container Service:
 - a. 1 cubic yard box - per collection \$127.23
 - b. 2 cubic yard box - per collection \$257.01

- 5. Recyclable material collection up to five times a week incl. w/service

DEBRIS BOX SERVICE

- 1. 7, 14, 20 and 30 yard size containers: \$512.41
 - a. Container rental, delivery and pickup charge Tonnage
 - b. \$67 per ton confirmed by disposal site weight slip based

SPECIAL PROVISIONS

- 1. Financial hardship rate for weekly collection for single container placed in front of premises, wet and dry garbage 30 gallon can (PGE CARE PROGRAM)
 - a. 15% reduction 20-gallon can \$29.81
 - b. 15% reduction 32-gallon can \$35.36

SECTION 5. All ordinances or portions thereof in conflict herewith shall be, and hereby are, repealed to the extent of such conflict.

SECTION 6. Upon adoption, this ordinance shall be entered in the minutes of the Board and posted in three (3) places in the District and shall become effective immediately upon the expiration of one week following said posting.

President, Montara Water and Sanitary District

COUNTERSIGNED:

Secretary, Montara Water and Sanitary District

* * *

ORDINANCE NO. XXX

ORDINANCE OF THE MONTARA WATER AND SANITARY DISTRICT RESTATING AND AMENDING MASTER FEE SCHEDULE

I HEREBY CERTIFY that the foregoing Ordinance No. 211 was duly and regularly adopted and passed by the Board of the Montara Water and Sanitary District, San Mateo County, California, at a Regular meeting thereof held on the 5th day of December 2024 by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of the Montara Water and Sanitary District proposes to adopt an ordinance revising the Master Fee Schedule. This document contains most of the fees levied by the District including Solid Waste Disposal Fees, Sewer and Water Service Charges, Sewer and Water Connection Permit Fees and Water System Reliability Charges. The District proposes to update the solid waste disposal fees and add water related fees. The Board shall consider adoption of this ordinance at a meeting of the Board as follows:

DATE:

TIME:

PLACE:

December 5, 2024

7:30 p.m., or as soon thereafter as the matter may be considered

District Board Chambers

8888 Cabrillo Highway

Montara, CA 94037

(www.mwsd.montara.org)

Remote and telephonic attendance will additionally be permitted. Visit www.mwsd.montara.org for access information.

SMCT# 0006863120 Nov 12 and 26, 2024



MONTARA WATER & SANITARY DISTRICT

REGULAR BOARD OF DIRECTORS MEETINGS November 7, 2024

MINUTES

This meeting took place at the district office located at the above address. Simultaneous public access and participation was also available remotely, via telephone or the ZOOM application.

REGULAR SESSION began at 7:32 p.m.

CALL TO ORDER

ROLL CALL

Directors Present: Boyd, Dekker, and Young
Slater-Carter via teleconference

Directors Absent: Softky

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

Others Present: District Counsel Christine Fitzgerald
District Accountant, Peter Medina
Kastama Consulting, Alison Kastama
Foster & Foster, Katherine Moore
Rauch Consulting, Martin Rauch

PRESIDENT'S STATEMENT

Director Boyd said it has been a tumultuous week with emotions high. He is grateful for the public governance that happens in this place. Three Board members ran unopposed and will be returning to this office. They are all there to do a job for the community and are dedicated to doing that work. He read the Montara Water and Sanitary District (MWSD) mission statement, vision, and values and reaffirmed his commitment to the mission, vision and values. He is pleased to work with the other directors, staff, members of the community, etc. If anyone is interested in serving, there will be opportunities to serve and invites them to talk to anyone on the Board about it.

ORAL COMMENTS

Director Young inquired about agenda items that she requested.

Director Boyd said it will be discussed later under *Future Agenda* Items

PUBLIC HEARING - none

CONSENT AGENDA

- 1. Approve Minutes for Regular Board Meeting October 3, 2024 and Special Meeting on October 24, 2024.**
- 2. Approve Financial Statements for September 2024**
- 3. Approve Warrants for November 1, 2024**
- 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 August 2024**

Director Dekker asked about item 2, Financial Statements. He saw that the end of September operating balance is still 3.7 million dollars and inquired about the transfer of funds to the California Asset Management Program (CAMP) account.

District Accountant Peter Medina said a transfer took place in October.

General Manager Clemens Heldmaier said he will share that with Director Dekker.

Director Dekker inquired about the check fraud and if it should be listed in both the water and sewer fund.

District Accountant Peter Medina said he will email him the clarification.

Director Dekker made a motion to approve consent agenda items 1-10. Director Young seconded the motion. Roll call vote: Director Dekker: Aye, Director Young: Aye, Director Boyd: Aye, Director Slater-Carter: Aye. The motion passed 4-0.

OLD BUSINESS - none

NEW BUSINESS

1. Review of the Strategic Planning Process

General Manager Clemens Heldmaier said they have discussed this for some time. Emails have already gone out for requests for interviews. Mr. Rauch is here to discuss the process of the strategic plan.

Martin Rauch said the strategic planning process starts with interviews with the Board, key staff members, engineers, legal counsel, etc. There will be two Board workshops, and one public meeting/survey for the community in between the workshops. It is a complete plan, which will include Board direction, vision, mission, goals, objectives, priorities, monitoring and oversight direction. There will also be a work plan to achieve their goals, priorities and objectives including the kind of work involved and timeline. Interviews will begin in November with the workshops in December or January, and finish in February, March, or April.

Director Young asked what kind of venue they are planning for the public.

Martin Rauch said it will be a challenge in your area. It needs to be able to accommodate members of the community. Last time there were a lot of people.

General Manager Clemens Heldmaier said this will not be a Board meeting, and they may hold it outside the district.

Gregg Dieguez said Supervisor Mueller has an office in the Harbor Shopping Center that could accommodate a sizable crowd. Also, the Midcoast Community Council has a few dozen chairs they could contribute, if needed.

Director Boyd stated he prefers a venue in the District.

2. Review and Acceptance of the June 30, 2024 GASB 68 Actuarial Valuation

General Manager Clemens Heldmaier stated this is the annual report for the actuarial valuation needed for their audit. District Accountant Peter Medina will introduce this item with a brief staff report.

District Accountant Peter Medina said that GASB 68 is putting the pension liability onto the statement of net assets. It is done every year with footnote disclosures and liability to complete the audit process.

Katherine Moore of Foster and Foster said they have prepared the accounting information under GASB 68 for the District's PARS retirement plan for the June 30, 2024 financials. This report does not include any recommended contributions for funding the plan. The numbers are based on the June 30, 2023 actuarial valuation. This lag is so the actuarial valuation can be completed in time for financial reporting. The expected long-term rate of return on investments is 6.25%. The number of participants is 12 covered participants (2 inactive receiving benefits, 2 inactive entitled but not receiving benefits, 8 active participants). The net pension liability as of June 2023 was \$40,831 dollars and as of June 2024 \$32,702 dollars. Overall, the unfunded piece decreased mostly due to investment earnings more than expected. The pension expense is only an accounting number and is not tied to the District's cash expenditures, but is required under GASB 68.

Director Boyd stated the Board accepts the report and thanked Ms. Moore.

3. Review of 2023/2024 Audit Status and Timeline

General Manager Clemens Heldmaier said District Accountant Peter Medina prepared a timeline for their audit.

District Accountant Peter Medina said the process is just about complete. They hope to have a completed audit next week or so.

Director Dekker asked if there were any major issues.

District Accountant Peter Medina said the major issue is the interplay between FEMA funding that has gone through the District to go to SAM because the District is named as the grantor. Any federal funding over \$750,000 dollars requires a single audit, which will be done when the project is complete. Also, there is an issue with timing, because the damage occurred in 2022-2023, but reimbursement did not take place until this fiscal year. Other than that, he can't think of any other issues.

REPORTS

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

Director Dekker said they talked about the Capital Improvement Program.

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

Gregg Dieguez said there is a pilot project on an Urgent Care Center by Dignity Health in Half Moon Bay while Seaton is being renovated. This program will only continue into a real facility for urgent care if they use it. There is a survey posted on NextDoor and the MCC website to register your interests in healthcare on the Coast. The MCC sent a letter requesting a Dark Skies Lighting Ordinance. If anyone is interested in joining him in protesting the bright lights on Highway One on 7th and 8th Street, he would appreciate it. There was a hearing at the California Public Utilities Commissions regarding community television providers. He testified in favor of community television providers being allowed to have high-definition bandwidth and their channels visible and the MCC wrote a letter supporting that. They still have three openings at the MCC for members to be appointed. He will not be on the council in the coming year. There have been some changes in the way the County is going to fund the MCC. He has been working on a storm waters report for the Midcoast and would appreciate it if he could send his draft for MWSD's review and comments. There is a new paper that came out from National Oceanic and Atmospheric Administration (NOAA) and the National Weather Service about the methodology for predicting maximum participation. It indicates that they were doing it wrong previously and will take corrective measures to do it right. They are also going to redefine precipitation to be in his words "the cumulative probability of safety over a given period of time" and take into account the watershed.

Director Young said the Urgent Care is located at 799 Main Street, Half Moon Bay.

3. California Special Districts Associations (CSDA) Report (Slater-Carter)-
none

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

5. Attorney's Report (Fitzgerald) -none

6. Directors' Report -none

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

FUTURE AGENDAS

Director Boyd said in reference to Director Young's request for inclusion of specific agenda items, General Manager Clemens Heldmaier sent detailed responses to her requests.

BRIEF RECESS at 8:20 pm

CONVENE IN CLOSED SESSION 8:30 pm

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)

REPORT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

ADJOURNMENT at 9:00 pm

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

Respectfully Submitted,

Signed _____
Secretary

Approved on the 5th, December 2024

Signed _____
President



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

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

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

**Budget vs. Actual – Sewer July 1, 2024 through October 31, 2024 -
Variances over \$2,000:**

- 4610 Property Tax Receipts, \$95,056 above Budget – The District received the first ERAF assessment in the amount of \$208,748.
- Sewer Service Refunds, Customer, \$20,498 above budget – Large refund issued to customer related to incorrect rate applied to account.
- **Overall Total Operating Revenue for the period ending October 31, 2024 was \$75,414 above budget. Total operating revenue received to date is \$110,914.**
- 5200 Board of Directors, \$6,221 below Budget – Cost of Elections budgeted for FY 24-25.
- 5250 Conference Attendance, \$3,199 below Budget – Additional conferences planned for later in fiscal year.
- Information Systems, \$7,228 above Budget – Increase due to District servers being migrated.
- 5400 Legal, \$38,785 below Budget – Less activity than expected at this point in the fiscal year.
- 5510 Maintenance, office, \$2,637 below Budget – additional expenses expected later in fiscal year.
- 55530 Memberships, \$2,936 above Budget – CSDA membership dues paid in October.
- 5610 Accounting, \$3,017 above Budget – Extra work performed in August & September due to audit preparation and review of Recology Exhibit E.
- 5630 Consulting, \$7,788 below Budget – Payment for actuarial reports has not yet been paid.
- 5640 Data Services, \$6,108 above Budget – Payment for Engineering Data Services paid in August. Program used to calculate property tax roll charges and forwarded to County for billing and collection. Variance will decrease as year moves forward.
- 5800 Labor & Wages, \$11,463 above Budget – Mainly due to funding of GM salary package.
- 6170 Claims, Property Damage, \$3,333 below Budget – No claims filed to date.
- 6200 Engineering, \$8,858 above Budget – Mechanical & General engineering support.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6400 Pumping, \$3,931 below Budget – PG&E expenses are trending less than expected through October. Catch up bill expected to be paid in April 2025.
- 6600 Collection/Transmission, \$28,160 below Budget – No activity to date.
- 6900 SAM Expenses, \$126,985 below Budget – The District adopted a budget for SAM that was in excess of the budgeted amount provided by SAM due to the expected need for a mid-year budget increase.
- **Overall Total Operating Expenses for the period ending October 31, 2024, were \$154,373 below Budget.**
- **Total overall Expenses for the period ending October 31, 2024, were \$172,400 below budget. For a net ordinary gain of \$247,815 above Budget. Actual net ordinary loss is \$998,571.**
- 7100 Connection Fees, \$111,493 below Budget – No new connections sold in October 2024.
- 7200 Interest Income, \$122,339 above budget – Due to the increase Federal interest rates.
- 8000 CIP, \$1,329,816 below Budget – Major CIP project is underway.
- 9200 IBank Loan, \$7,577 below Budget – Due to timing.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July 1, 2024 thru October 31, 2024 - Variances over \$2,000:

- 4400 Fees, \$2,384 above Budget – Inspection & administrative fees are seeing more activity.
- 4610 Property Tax Receipts, \$95,056 above Budget – The District received the first ERAF assessment in the amount of \$208,748.
- 4740 Testing, Backflow, \$7,607 above Budget – Due to timing of receipts.
- 4810 Water Sales, Domestic, \$40,178 above Budget – Due to timing of receipts.
- 4850 Water Sales Refunds, Customers \$3,273 below Budget – Activity is not predictable.
- **Overall Total Operating Revenue for the period ending October 31, 2024 was \$153,741 above budget. Total operating revenue received to date is \$828,108.**
- 5200 Board of Directors, \$7,054 below Budget – Cost of Elections budgeted for FY 24-25.
- 5240 CDPH Fees, \$6,667 below Budget – invoice for the year is received and paid in June 2025.
- 5250 Conference Attendance, \$4,127 below Budget – Additional conferences planned for later in fiscal year.
- Information Systems, \$7,062 above Budget – Increase due to District servers being migrated.
- 5400 Legal, \$19,836 below Budget – Less activity than expected at this point in the fiscal year.
- 5510 Maintenance, Office, \$3,413 below Budget – Minimal activity to date.
- 5530 Memberships, \$2,467 below Budget - CSDA membership dues paid in October.
- 5550 Postage, \$2,785 above Budget – Due to additional mailings related to Prop 218 notice.
- 5610 Accounting, \$3,017 above Budget – Extra work performed in August & September due to audit preparation and review of Recology Exhibit E.
- 5630 Consulting, \$7,038 below Budget – Payment for actuarial reports has not yet been paid.
- 5640 Data Services, \$4,000 below Budget – No activity to date.
- 5800 Labor & Wages, \$24,123 above Budget – Staffing costs due to miscalculation of District superintendent as well as additional use of temporary labor.
- 6170 Claims, Property Damage, \$3,333 below Budget – No claims to date.



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6200 Engineering, \$20,505 below Budget – Budget equalized over full year, less activity through Q1 than annualized budget amount.
- 6370 Lab Supplies & Equipment, \$6,397 below Budget – Minimal activity to date.
- 6400 Pumping, \$17,320 below Budget – Budget is annualized consistently over the fiscal year, the expectation of the “catch-up” bill is built in and causes the under budget until received in February.
- 6500 Supply, \$6,093 below Budget – Payment for Q1 water purchase for Airport Wells was less than expected.
- 6600 Collection/Transmission, \$22,382 below Budget – Minimal activity to date.
- 6700 Treatment, \$6,515 below Budget – costs are variable on a month-to-month basis.
- **Overall Total Operating Expenses for the period ending October 31, 2024, were \$85,998 below Budget.**
- **Total overall Expenses for the period ending October 31, 2024 were \$108,371 below budget. For a net ordinary income of \$262,113 budgeted vs. actual. The actual net ordinary income was \$116,682.**
- 7100 Connection Fees, \$106,427 below Budget – No new connections sold in October.
- 7250 CAMP interest, \$30,853 above Budget – Due to increase in federal interest rates.
- 7600 GO Bond Revenues, \$398,327 below budget – First large receipt expected in November or December.
- 7650 Water System Reliability, \$392,716 below Budget – First large receipt expected in November or December.
- 8000 CIP, \$963,002 below Budget – Projects are currently on-going, and others are being planned.
- 9100 GO Bond interest expense, \$20,436 below Budget – Difference due to timing.

RECOMMENDATION:

This is for Board information only

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through October 2024

	Jul - Oct 24	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	28,277.96	28,833.32	-555.36
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,366.00	1,333.32	32.68
4420 · Administrative Fee (Remodel)	76.00	333.32	-257.32
4430 · Inspection Fee (New Constr)	1,295.00	1,333.32	-38.32
4440 · Inspection Fee (Remodel)	73.00	333.32	-260.32
4460 · Remodel Fees	2,703.00	2,666.68	36.32
Total 4400 · Fees	5,513.00	5,999.96	-486.96
4510 · Grants	160.00		
4610 · Property Tax Receipts	95,056.03	0.00	95,056.03
4710 · Sewer Service Charges	1,433.74	0.00	1,433.74
4720 · Sewer Service Refunds, Customer	-30,497.50	-10,000.00	-20,497.50
4760 · Waste Collection Revenues	10,938.76	10,666.68	272.08
4990 · Other Revenue	32.42		
Total Income	110,914.41	35,499.96	75,414.45
Gross Profit	110,914.41	35,499.96	75,414.45
Expense			
5000 · Administrative			
5190 · Bank Fees	2,349.79	2,000.00	349.79
5200 · Board of Directors			
5210 · Board Meetings	600.00	2,000.00	-1,400.00
5220 · Director Fees	1,012.50	3,333.32	-2,320.82
5230 · Election Expenses	0.00	2,500.00	-2,500.00
Total 5200 · Board of Directors	1,612.50	7,833.32	-6,220.82
5250 · Conference Attendance	134.25	3,333.32	-3,199.07
5270 · Information Systems	9,228.49	2,000.00	7,228.49
5300 · Insurance			
5310 · Fidelity Bond	0.00	0.00	0.00
5320 · Property & Liability Insurance	13,171.63	13,000.00	171.63
Total 5300 · Insurance	13,171.63	13,000.00	171.63
5350 · LAFCO Assessment	0.00	1,033.32	-1,033.32
5400 · Legal			
5430 · General Legal	2,232.62	66,666.68	-64,434.06
5440 · Litigation	25,649.37		
Total 5400 · Legal	27,881.99	66,666.68	-38,784.69
5510 · Maintenance, Office	696.76	3,333.32	-2,636.56
5530 · Memberships	4,669.00	1,733.32	2,935.68
5540 · Office Supplies	2,111.45	2,833.32	-721.87
5550 · Postage	1,129.49	666.68	462.81
5560 · Printing & Publishing	1,701.11	1,500.00	201.11

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through October 2024

	Jul - Oct 24	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	16,350.00	13,333.32	3,016.68
5620 · Audit	7,500.00	9,261.56	-1,761.56
5630 · Consulting	9,628.35	17,416.68	-7,788.33
5640 · Data Services	9,508.05	3,400.00	6,108.05
5650 · Labor & HR Support	854.00	1,000.00	-146.00
5660 · Payroll Services	393.23	400.00	-6.77
Total 5600 · Professional Services	44,233.63	44,811.56	-577.93
5710 · San Mateo Co. Tax Roll Charges	119.00	833.32	-714.32
5720 · Telephone & Internet	9,776.15	11,666.68	-1,890.53
5730 · Mileage Reimbursement	361.01	666.68	-305.67
5740 · Reference Materials	0.00	66.68	-66.68
5790 · Other Administrative	15,311.63		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	8,815.65	7,859.68	955.97
5820 · Employee Benefits	19,024.18	20,305.32	-1,281.14
5830 · Disability Insurance	638.28	737.00	-98.72
5840 · Payroll Taxes	7,859.98	8,726.68	-866.70
5850 · PARS	5,838.37	8,107.32	-2,268.95
5900 · Wages			
5910 · Management	56,552.02	47,694.00	8,858.02
5920 · Staff	70,116.56	65,126.32	4,990.24
5930 · Staff Certification	700.00	600.00	100.00
5940 · Staff Overtime	1,695.60	574.00	1,121.60
Total 5900 · Wages	129,064.18	113,994.32	15,069.86
5960 · Worker's Comp Insurance	710.63	758.00	-47.37
Total 5800 · Labor	171,951.27	160,488.32	11,462.95
Total 5000 · Administrative	306,439.15	324,466.52	-18,027.37
6000 · Operations			
6170 · Claims, Property Damage	0.00	3,333.32	-3,333.32
6195 · Education & Training	0.00	1,333.32	-1,333.32
6200 · Engineering			
6220 · General Engineering	22,191.00	13,333.32	8,857.68
Total 6200 · Engineering	22,191.00	13,333.32	8,857.68
6330 · Facilities			
6335 · Alarm Services	2,114.52	2,166.68	-52.16
6337 · Landscaping	2,825.00	2,000.00	825.00
Total 6330 · Facilities	4,939.52	4,166.68	772.84
6400 · Pumping			
6410 · Pumping Fuel & Electricity	15,255.77	19,000.00	-3,744.23
6420 · Pumping Maintenance, Generators	3,146.34	3,333.32	-186.98
6440 · Pumping Equipment, Expensed	0.00		
Total 6400 · Pumping	18,402.20	22,333.32	-3,931.12

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

July through October 2024

	Jul - Oct 24	Sewer Budget	\$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	3,333.32	-3,333.32
6665 · Meters - Sewer	173.34	25,000.00	-24,826.66
Total 6600 · Collection/Transmission	173.34	28,333.32	-28,159.98
6770 · Uniforms	0.00	66.68	-66.68
6800 · Vehicles			
6810 · Fuel	1,193.05	1,166.68	26.37
6820 · Truck Equipment, Expensed	22.68	166.68	-144.00
6830 · Truck Repairs	256.79	333.32	-76.53
Total 6800 · Vehicles	1,472.52	1,666.68	-194.16
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	79,058.32	79,058.32	0.00
6920 · SAM Operations	622,794.20	739,460.68	-116,666.48
6940 · SAM Maintenance, Collection Sys	8,090.00	15,000.00	-6,910.00
6950 · SAM Maintenance, Pumping	45,924.75	43,333.32	2,591.43
6960 · SAM NDWSCP	0.00	6,000.00	-6,000.00
Total 6900 · Sewer Authority Midcoastside	755,867.27	882,852.32	-126,985.05
Total 6000 · Operations	803,045.85	957,418.96	-154,373.11
Total Expense	1,109,485.00	1,281,885.48	-172,400.48
Net Ordinary Income	-998,570.59	-1,246,385.52	247,814.93
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	9,555.00	70,000.00	-60,445.00
7120 · Connection Fees (Remodel)	-2,154.00	20,000.00	-22,154.00
7152 · Connection Fee Refunds	0.00	-6,666.68	6,666.68
7153 · Add'l Fixture Units (New Const)	0.00	16,666.68	-16,666.68
7155 · Add'l Fixture Units (Remodel)	22,121.00	38,333.32	-16,212.32
7157 · Fixture Fee Refunds	-2,682.00		
Total 7100 · Connection Fees	26,840.00	138,333.32	-111,493.32
7200 · Interest Income			
7205 · CAMP Interest Earnings	98,656.47		
7210 · LAIF Interest Earnings	77,015.50		
7200 · Interest Income - Other	0.00	53,333.32	-53,333.32
Total 7200 · Interest Income	175,671.97	53,333.32	122,338.65
Total 7000 · Capital Account Revenues	202,511.97	191,666.64	10,845.33
Total Other Income	202,511.97	191,666.64	10,845.33

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July through October 2024

	Jul - Oct 24	Sewer Budget	\$ Over Budget
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	553,768.88	1,883,584.68	-1,329,815.80
Total 8000 · Capital Improvement Program	553,768.88	1,883,584.68	-1,329,815.80
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	1,615.74	1,861.03	-245.29
9200 · I-Bank Loan	1,515.57	9,093.00	-7,577.43
Total 9000 · Capital Account Expenses	3,131.31	10,954.03	-7,822.72
Total Other Expense	556,900.19	1,894,538.71	-1,337,638.52
Net Other Income	-354,388.22	-1,702,872.07	1,348,483.85
Net Income	-1,352,958.81	-2,949,257.59	1,596,298.78

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

July through October 2024

	Jul - Oct 24	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,011.00	666.68	1,344.32
4420 · Administrative Fee (Remodel)	0.00	200.00	-200.00
4430 · Inspection Fee (New Constr)	1,906.00	666.68	1,239.32
Total 4400 · Fees	3,917.00	1,533.36	2,383.64
4510 · Grants	160.00		
4610 · Property Tax Receipts	95,056.02	0.00	95,056.02
4740 · Testing, Backflow	13,774.00	6,166.68	7,607.32
4810 · Water Sales, Domestic	712,177.69	672,000.00	40,177.69
4850 · Water Sales Refunds, Customer	-2,060.55	-5,333.32	3,272.77
4990 · Other Revenue	5,083.84		
Total Income	828,108.00	674,366.72	153,741.28
Gross Profit	828,108.00	674,366.72	153,741.28
Expense			
5000 · Administrative			
5190 · Bank Fees	2,349.76	2,000.00	349.76
5200 · Board of Directors			
5210 · Board Meetings	600.00	2,000.00	-1,400.00
5220 · Director Fees	1,012.50	3,333.32	-2,320.82
5230 · Election Expenses	0.00	3,333.32	-3,333.32
Total 5200 · Board of Directors	1,612.50	8,666.64	-7,054.14
5240 · CDPH Fees	0.00	6,666.68	-6,666.68
5250 · Conference Attendance	873.31	5,000.00	-4,126.69
5270 · Information Systems	9,228.48	2,166.68	7,061.80
5300 · Insurance			
5310 · Fidelity Bond	0.00	0.00	0.00
5320 · Property & Liability Insurance	15,031.63	14,000.00	1,031.63
Total 5300 · Insurance	15,031.63	14,000.00	1,031.63
5350 · LAFCO Assessment	0.00	1,233.32	-1,233.32
5400 · Legal			
5430 · General Legal	5,004.00	25,000.00	-19,996.00
5440 · Litigation	160.00		
Total 5400 · Legal	5,164.00	25,000.00	-19,836.00
5510 · Maintenance, Office	-79.40	3,333.32	-3,412.72
5530 · Memberships	5,866.59	8,333.32	-2,466.73
5540 · Office Supplies	1,904.59	2,666.68	-762.09
5550 · Postage	9,117.97	6,333.32	2,784.65
5560 · Printing & Publishing	2,125.60	3,333.32	-1,207.72

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July through October 2024

	Jul - Oct 24	Water Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	16,350.00	13,333.32	3,016.68
5620 · Audit	7,500.00	9,261.56	-1,761.56
5630 · Consulting	9,628.32	16,666.68	-7,038.36
5640 · Data Services	0.00	4,000.00	-4,000.00
5650 · Labor & HR Support	854.00	1,000.00	-146.00
5660 · Payroll Services	393.23	400.00	-6.77
Total 5600 · Professional Services	34,725.55	44,661.56	-9,936.01
5710 · San Mateo Co. Tax Roll Charges	119.00	833.32	-714.32
5720 · Telephone & Internet	13,539.78	13,333.32	206.46
5730 · Mileage Reimbursement	361.00	666.68	-305.68
5740 · Reference Materials	0.00	166.68	-166.68
5790 · Other Administrative	-41.47		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	19,456.19	18,463.32	992.87
5820 · Employee Benefits	56,311.06	60,413.68	-4,102.62
5830 · Disability Insurance	1,361.28	1,938.32	-577.04
5840 · Payroll Taxes	21,401.72	22,952.68	-1,550.96
5850 · PARS	14,876.21	17,022.00	-2,145.79
5900 · Wages			
5910 · Management	56,552.02	47,694.00	8,858.02
5920 · Staff	219,147.91	189,568.00	29,579.91
5930 · Staff Certification	3,825.00	3,800.00	25.00
5940 · Staff Overtime	19,762.44	20,391.68	-629.24
5950 · Staff Standby	6,791.09	9,987.32	-3,196.23
Total 5900 · Wages	306,078.46	271,441.00	34,637.46
5960 · Worker's Comp Insurance	4,173.56	7,304.50	-3,130.94
Total 5800 · Labor	423,658.48	399,535.50	24,122.98
Total 5000 · Administrative	525,557.37	547,930.34	-22,372.97
6000 · Operations			
6160 · Backflow Prevention	0.00	366.68	-366.68
6170 · Claims, Property Damage	0.00	3,333.32	-3,333.32
6180 · Communications			
6185 · SCADA Maintenance	3,838.80	5,000.00	-1,161.20
6180 · Communications - Other	0.00	0.00	0.00
Total 6180 · Communications	3,838.80	5,000.00	-1,161.20
6195 · Education & Training	3,521.35	2,666.68	854.67
6200 · Engineering			
6220 · General Engineering	-300.00	3,333.32	-3,633.32
6230 · Water Quality Engineering	49,795.00	66,666.68	-16,871.68
Total 6200 · Engineering	49,495.00	70,000.00	-20,505.00
6320 · Equipment & Tools, Expensed	2,510.39	3,333.32	-822.93

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

July through October 2024

	Jul - Oct 24	Water Budget	\$ Over Budget
6330 · Facilities			
6335 · Alarm Services	394.20	666.68	-272.48
6337 · Landscaping	6,675.00	6,000.00	675.00
Total 6330 · Facilities	7,069.20	6,666.68	402.52
6370 · Lab Supplies & Equipment	269.40	6,666.68	-6,397.28
6380 · Meter Reading	0.00	166.68	-166.68
6400 · Pumping			
6410 · Pumping Fuel & Electricity	22,276.56	35,000.00	-12,723.44
6420 · Pumping Maintenance, Generators	4,399.34	8,333.32	-3,933.98
6430 · Pumping Maintenance, General	30.14	666.68	-636.54
6440 · Pumping Equipment, Expensed	141.05	166.68	-25.63
Total 6400 · Pumping	26,847.09	44,166.68	-17,319.59
6500 · Supply			
6510 · Maintenance, Raw Water Mains	12,231.44	333.32	11,898.12
6520 · Maintenance, Wells	-815.00	6,666.68	-7,481.68
6530 · Water Purchases	6,156.75	16,666.68	-10,509.93
Total 6500 · Supply	17,573.19	23,666.68	-6,093.49
6600 · Collection/Transmission			
6610 · Hydrants	0.00	1,666.68	-1,666.68
6620 · Maintenance, Water Mains	25,441.82	25,000.00	441.82
6630 · Maintenance, Water Svc Lines	0.00	3,333.32	-3,333.32
6640 · Maintenance, Tanks	705.75	1,666.68	-960.93
6650 · Maint., Distribution General	12,963.63	5,000.00	7,963.63
6670 · Meters - Water	173.34	25,000.00	-24,826.66
Total 6600 · Collection/Transmission	39,284.54	61,666.68	-22,382.14
6700 · Treatment			
6710 · Chemicals & Filtering	5,338.95	20,000.00	-14,661.05
6720 · Maintenance, Treatment Equip.	18,915.42	5,000.00	13,915.42
6730 · Treatment Analysis	5,897.68	11,666.68	-5,769.00
Total 6700 · Treatment	30,152.05	36,666.68	-6,514.63
6770 · Uniforms	910.54	1,166.68	-256.14
6800 · Vehicles			
6810 · Fuel	3,579.17	4,000.00	-420.83
6820 · Truck Equipment, Expensed	47.25	666.68	-619.43
6830 · Truck Repairs	770.36	1,666.68	-896.32
Total 6800 · Vehicles	4,396.78	6,333.36	-1,936.58
Total 6000 · Operations	185,868.33	271,866.80	-85,998.47
Total Expense	711,425.70	819,797.14	-108,371.44
Net Ordinary Income	116,682.30	-145,430.42	262,112.72

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

July through October 2024

	Jul - Oct 24	Water Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	6,716.00	73,333.32	-66,617.32
7120 · Connection Fees (Remodel)	10,682.50	18,333.32	-7,650.82
7130 · Conn. Fees, PFP (New Constr)	38,425.00	63,333.32	-24,908.32
7152 · Connection Fee Refunds	-20,815.00		
7155 · Add'l Fixture Units (Remodel)	10,255.20		
7157 · Fixture Fee Refunds	-18,922.00	-16,666.68	-2,255.32
7165 · Meter Pass Thru Costs	5,564.79		
Total 7100 · Connection Fees	31,906.49	138,333.28	-106,426.79
7250 · CAMP Interest Income	97,519.74	66,666.68	30,853.06
7600 · Bond Revenues, G.O.	133.46	398,460.32	-398,326.86
7650 · Water System Reliability	0.00	392,716.00	-392,716.00
Total 7000 · Capital Account Revenues	129,559.69	996,176.28	-866,616.59
Total Other Income	129,559.69	996,176.28	-866,616.59
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	241,998.46	1,205,000.00	-963,001.54
Total 8000 · Capital Improvement Program	241,998.46	1,205,000.00	-963,001.54
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	4,087.29	24,523.72	-20,436.43
9125 · PNC Equipment Lease Interest	1,615.75	1,861.03	-245.28
9150 · SRF Loan	0.00	0.00	0.00
9210 · Conservation Program/Rebates	0.00	1,000.00	-1,000.00
Total 9000 · Capital Account Expenses	5,703.04	27,384.75	-21,681.71
Total Other Expense	247,701.50	1,232,384.75	-984,683.25
Net Other Income	-118,141.81	-236,208.47	118,066.66
Net Income	-1,459.51	-381,638.89	380,179.38

Montara Water & Sanitary District
Balance Sheet by Class
As of October 31, 2024

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	286,317.36	-9,365.85	276,951.51
CAMP Investment Fund 4021-002			
Capital Reserve	5,831,199.59	0.00	5,831,199.59
Operating Reserve	1,904,035.00	0.00	1,904,035.00
Total CAMP Investment Fund 4021-002	7,735,234.59	0.00	7,735,234.59
LAIF Investment Fund			
Capital Reserve	87,593.62	0.00	87,593.62
Total LAIF Investment Fund	87,593.62	0.00	87,593.62
Total Sewer - Bank Accounts	8,109,145.57	-9,365.85	8,099,779.72
Water - Bank Accounts			
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	4,363,701.77	4,363,701.77
Operating Reserve	0.00	1,213,174.00	1,213,174.00
Total CAMP Investment Fund 4021-001	0.00	5,576,875.77	5,576,875.77
Wells Fargo Operating - Water	0.00	62,167.78	62,167.78
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	676,206.75	676,206.75
Total Restricted Cash	0.00	676,206.75	676,206.75
Total Water - Bank Accounts	0.00	6,315,250.30	6,315,250.30
Total Checking/Savings	8,109,145.57	6,305,884.45	14,415,030.02
Accounts Receivable			
Sewer - Accounts Receivable			
Lease Receivable	74,585.00	0.00	74,585.00
Accounts Receivable	479.24	0.00	479.24
Total Sewer - Accounts Receivable	75,064.24	0.00	75,064.24
Water - Accounts Receivable			
Accounts Receivable	0.00	13,967.03	13,967.03
Accounts Rec. - Backflow	0.00	28,584.11	28,584.11
Accounts Rec. - Water Residents	0.00	178,976.67	178,976.67
Unbilled Water Receivables	0.00	248,812.71	248,812.71
Total Water - Accounts Receivable	0.00	470,340.52	470,340.52
Total Accounts Receivable	75,064.24	470,340.52	545,404.76
Other Current Assets			
Fraudulent Activity	5,721.39	0.00	5,721.39
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	5,721.39	42,656.32	48,377.71
Total Current Assets	8,189,931.20	6,818,881.29	15,008,812.49
Fixed Assets			
Sewer - Fixed Assets			
General Plant	11,247,534.15	0.00	11,247,534.15
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	-11,411,144.00	0.00	-11,411,144.00
Total Sewer - Fixed Assets	9,672,151.89	0.00	9,672,151.89
Water - Fixed Assets			
General Plant	0.00	30,232,251.46	30,232,251.46
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	-16,837,463.00	-16,837,463.00
Total Water - Fixed Assets	0.00	15,536,445.24	15,536,445.24
Total Fixed Assets	9,672,151.89	15,536,445.24	25,208,597.13

Montara Water & Sanitary District
Balance Sheet by Class
As of October 31, 2024

Accrual Basis

	Sewer	Water	TOTAL
Other Assets			
Sewer - Other Assets			
Def'd Amts Related to Pensions	113,218.00	0.00	113,218.00
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	2,800,765.08	0.00	2,800,765.08
Water - Other Assets			
Def'd Amts Related to Pensions	0.00	252,003.00	252,003.00
Due from Sewer	0.00	1,666,622.72	1,666,622.72
Total Water - Other Assets	0.00	1,918,625.72	1,918,625.72
Total Other Assets	2,800,765.08	1,918,625.72	4,719,390.80
TOTAL ASSETS	20,662,848.17	24,273,952.25	44,936,800.42
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	2,652.50	64,647.50	67,300.00
Total Accounts Payable	2,652.50	64,647.50	67,300.00
Other Current Liabilities			
Water - Net Pension Liability	0.00	28,173.00	28,173.00
Sewer - Net Pension Liability	12,658.00	0.00	12,658.00
Sewer - Current Liabilities			
Accrued Vacations	11,697.88	0.00	11,697.88
Deposits Payable	58,293.22	0.00	58,293.22
PNC Equip. Loan - S/T	56,200.04	0.00	56,200.04
Total Sewer - Current Liabilities	126,191.14	0.00	126,191.14
Water - Current Liabilities			
Accrued Vacations	0.00	25,183.74	25,183.74
Deposits Payable	0.00	-62,954.38	-62,954.38
GO Bonds - S/T	0.00	464,600.85	464,600.85
PNC Equip. Loan - S/T	0.00	56,200.02	56,200.02
SRF Loan Payable X109 - Current	0.00	188,895.28	188,895.28
Temporary Construction Meter	0.00	43,916.82	43,916.82
Total Water - Current Liabilities	0.00	715,842.33	715,842.33
Payroll Liabilities			
Employee Benefits Payable	11,385.23	7,179.80	18,565.03
Total Payroll Liabilities	11,385.23	7,179.80	18,565.03
Total Other Current Liabilities	150,234.37	751,195.13	901,429.50
Total Current Liabilities	152,886.87	815,842.63	968,729.50
Long Term Liabilities			
Sewer - Long Term Liabilities			
Deferred inflows (Sewer Leases)	68,453.00	0.00	68,453.00
Due to Water Fund	1,666,622.72	0.00	1,666,622.72
Accrued Vacations	27,518.39	0.00	27,518.39
I-Bank Loan	561,508.88	0.00	561,508.88
PNC Equip. Loan - L/T	115,714.54	0.00	115,714.54
Total Sewer - Long Term Liabilities	2,439,817.53	0.00	2,439,817.53
Water - Long Term Liabilities			
2020 GO Bonds	0.00	3,370,557.45	3,370,557.45
Accrued Vacations	0.00	37,439.66	37,439.66
PNC Equip. Loan - L/T	0.00	115,714.61	115,714.61
SRF Loan Payable - X109	0.00	2,144,619.34	2,144,619.34
Total Water - Long Term Liabilities	0.00	5,668,331.06	5,668,331.06
Deferred Inflows (Pensions)			
Sewer	8,715.00	0.00	8,715.00
Water	0.00	19,399.00	19,399.00
Total Deferred Inflows (Pensions)	8,715.00	19,399.00	28,114.00
Total Long Term Liabilities	2,448,532.53	5,687,730.06	8,136,262.59
Total Liabilities	2,601,419.40	6,503,572.69	9,104,992.09
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,793,316.07	0.00	8,793,316.07
Retained Earnings	-534,522.92	0.00	-534,522.92
Total Sewer - Equity Accounts	11,667,045.35	0.00	11,667,045.35

Montara Water & Sanitary District

Balance Sheet by Class

As of October 31, 2024

	Sewer	Water	TOTAL
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	534,522.92	534,522.92
Total Water - Equity Accounts	0.00	3,225,577.93	3,225,577.93
Equity Adjustment Account			
Net Income	7,747,342.23	14,546,261.14	22,293,603.37
	-1,352,958.81	-1,459.51	-1,354,418.32
Total Equity	18,061,428.77	17,770,379.56	35,831,808.33
TOTAL LIABILITIES & EQUITY	20,662,848.17	24,273,952.25	44,936,800.42

Montara Water and Sanitary District
 Restricted and Non Restricted Cash Assets
 July 2024 through June 2025

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	4,987,314.76	4,107,267.90	3,751,614.87	276,951.51											
<i>Sewer Reserve Accounts</i>															
<i>LAIF</i>															
Capital Reserve	86,701.29	86,701.29	86,701.29	87,593.62											
Operating Reserve	-	-	-	-											
Subtotal	86,701.29	86,701.29	86,701.29	87,593.62											
<i>CAMP</i>															
Capital Reserve	3,254,660.68	3,278,319.84	3,300,783.56	5,831,199.59											
Operating Reserve	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00											
Subtotal	5,158,695.68	5,182,354.84	5,204,818.56	7,735,234.59											
Reserve Totals															
Capital Reserve	3,341,361.97	3,365,021.13	3,387,484.85	5,918,793.21									6,677,754.00	(758,960.79)	89%
Operating Reserve	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00									1,904,035.00	-	100%
Total Reserves	5,245,396.97	5,269,056.13	5,291,519.85	7,822,828.21											
Water Operations															
Wells Fargo Operating	100,511.10	19,933.88	40,414.03	62,167.78											
Water - Reserve Accounts															
<i>CAMP - Reserve Funds</i>															
Capital Reserve	4,190,939.53	4,316,064.44	4,340,031.81	4,363,701.77									5,446,500.00	(1,082,798.23)	80%
Operating Reserve	1,213,174.00	1,213,174.00	1,213,174.00	1,213,174.00									1,213,174.00	-	100%
Subtotal	5,404,113.53	5,529,238.44	5,553,205.81	5,576,875.77											
Water - Restricted Accounts															
<i>JP Morgan Chase</i>															
2020 GO Bond Fund	1,166,356.59	659,468.95	676,080.48	676,206.75											
Subtotal	1,166,356.59	659,468.95	676,080.48	676,206.75	-	-	-	-	-	-	-	-			
Total Cash & Equivalents	16,903,692.95	15,584,965.30	15,312,835.04	14,415,030.02	-	-	-	-	-	-	-	-			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 · Cell Tower Lease	7,069.49	7,069.49	7,069.49	7,069.49									28,277.96	86,500.00	-58,222.04	32.69%
4400 · Fees																
4410 · Administrative Fee (New Constr)			1,366.00										1,366.00	4,000.00	-2,634.00	34.15%
4420 · Administrative Fee (Remodel)		76.00											76.00	1,000.00	-924.00	7.6%
4430 · Inspection Fee (New Constr)			1,295.00										1,295.00	4,000.00	-2,705.00	32.38%
4440 · Inspection Fee (Remodel)		73.00											73.00	1,000.00	-927.00	7.3%
4460 · Remodel Fees	906.00	699.00		1,098.00									2,703.00	8,000.00	-5,297.00	33.79%
Total 4400 · Fees	906.00	848.00	2,661.00	1,098.00									5,513.00	18,000.00	-12,487.00	30.63%
4510 · Grants	160.00												160.00			
4610 · Property Tax Receipts		104,411.77	52.54	-9,408.28									95,056.03	400,000.00	-304,943.97	23.76%
4710 · Sewer Service Charges	1,433.74												1,433.74	4,071,594.00	-4,070,160.26	0.04%
4720 · Sewer Service Refunds, Customer		-2,944.32		-27,553.18									-30,497.50	-30,000.00	-497.50	101.66%
4760 · Waste Collection Revenues	1,220.75	4,974.33	1,085.82	3,657.86									10,938.76	32,000.00	-21,061.24	34.18%
4990 · Other Revenue			32.42										32.42			
Total Income	10,789.98	114,359.27	10,901.27	-25,136.11									110,914.41	4,578,094.00	-4,467,179.59	2.42%
Gross Profit	10,789.98	114,359.27	10,901.27	-25,136.11									110,914.41	4,578,094.00	-4,467,179.59	2.42%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,286.01	332.56	392.84	338.38									2,349.79	6,000.00	-3,650.21	39.16%
5200 · Board of Directors																
5210 · Board Meetings		200.00	200.00	200.00									600.00	6,000.00	-5,400.00	10.0%
5220 · Director Fees		300.00	900.00	-187.50									1,012.50	10,000.00	-8,987.50	10.13%
5230 · Election Expenses														7,500.00	-7,500.00	
Total 5200 · Board of Directors		500.00	1,100.00	12.50									1,612.50	23,500.00	-21,887.50	6.86%
5250 · Conference Attendance			134.25										134.25	10,000.00	-9,865.75	1.34%
5270 · Information Systems		1,043.75	668.75	7,515.99									9,228.49	6,000.00	3,228.49	153.81%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	13,171.63												13,171.63	13,000.00	171.63	101.32%
Total 5300 · Insurance	13,171.63												13,171.63	13,500.00	-328.37	97.57%
5350 · LAFCO Assessment														3,100.00	-3,100.00	
5400 · Legal																
5430 · General Legal	5,030.00	4,206.00	-11,577.38	4,574.00									2,232.62	200,000.00	-197,767.38	1.12%
5440 · Litigation	3,611.55	480.00	5,000.00	16,557.82									25,649.37			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Total 5400 · Legal	8,641.55	4,686.00	-6,577.38	21,131.82									27,881.99	200,000.00	-172,118.01	13.94%
5510 · Maintenance, Office	-423.45	130.00	860.21	130.00									696.76	10,000.00	-9,303.24	6.97%
5520 · Meetings, Local				-5.25									-5.25			
5530 · Memberships				4,669.00									4,669.00	5,200.00	-531.00	89.79%
5540 · Office Supplies	141.45	435.31	311.14	1,228.80									2,116.70	8,500.00	-6,383.30	24.9%
5550 · Postage		217.41		912.08									1,129.49	2,000.00	-870.51	56.48%
5560 · Printing & Publishing	340.58	146.27	81.23	1,133.03									1,701.11	4,500.00	-2,798.89	37.8%
5600 · Professional Services																
5610 · Accounting	3,845.00	4,935.00	4,917.50	2,652.50									16,350.00	40,000.00	-23,650.00	40.88%
5620 · Audit		2,500.00	5,000.00										7,500.00	14,938.00	-7,438.00	50.21%
5630 · Consulting	1,429.83	1,299.38	4,536.64	2,362.50									9,628.35	52,250.00	-42,621.65	18.43%
5640 · Data Services		9,508.05											9,508.05	10,200.00	-691.95	93.22%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50									854.00	3,000.00	-2,146.00	28.47%
5660 · Payroll Services	95.39	99.28	99.28	99.28									393.23	1,200.00	-806.77	32.77%
5690 · Other Professional Services																
Total 5600 · Professional Services	5,583.72	18,555.21	14,766.92	5,327.78									44,233.63	121,588.00	-77,354.37	36.38%
5710 · San Mateo Co. Tax Roll Charges				119.00									119.00	2,500.00	-2,381.00	4.76%
5720 · Telephone & Internet	2,185.29	2,545.73	2,212.06	2,833.07									9,776.15	35,000.00	-25,223.85	27.93%
5730 · Mileage Reimbursement				361.01									361.01	2,000.00	-1,638.99	18.05%
5740 · Reference Materials														200.00	-200.00	
5790 · Other Adminstrative		15,311.63											15,311.63			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	2,007.44	3,024.24	1,835.06	1,948.91									8,815.65	23,579.00	-14,763.35	37.39%
5820 · Employee Benefits	4,752.19	4,658.89	4,825.81	4,787.29									19,024.18	60,916.00	-41,891.82	31.23%
5830 · Disability Insurance	159.57	159.57	159.57	159.57									638.28	2,211.00	-1,572.72	28.87%
5840 · Payroll Taxes	2,203.35	2,636.74	1,447.68	1,572.21									7,859.98	26,180.00	-18,320.02	30.02%
5850 · PARS	1,902.94	1,609.40	1,138.95	1,187.08									5,838.37	24,322.00	-18,483.63	24.0%
5900 · Wages																
5910 · Management	10,034.88	26,047.38	10,234.88	10,234.88									56,552.02	143,082.00	-86,529.98	39.52%
5920 · Staff	17,857.93	17,585.00	16,593.06	18,080.57									70,116.56	195,379.00	-125,262.44	35.89%
5930 · Staff Certification	175.00	175.00	175.00	175.00									700.00	1,800.00	-1,100.00	38.89%
5940 · Staff Overtime	734.40	388.80	216.00	356.40									1,695.60	1,722.00	-26.40	98.47%
Total 5900 · Wages	28,802.21	44,196.18	27,218.94	28,846.85									129,064.18	341,983.00	-212,918.82	37.74%
5960 · Worker's Comp Insurance			710.63										710.63	3,032.00	-2,321.37	23.44%
Total 5800 · Labor	39,827.70	56,285.02	37,336.64	38,501.91									171,951.27	482,223.00	-310,271.73	35.66%
Total 5000 · Administrative	70,754.48	100,188.89	51,286.66	84,209.12									306,439.15	935,811.00	-629,371.85	32.75%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2024 through June 2025

														TOTAL				
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget		
6000 · Operations																		
6170 · Claims, Property Damage														10,000.00	-10,000.00			
6195 · Education & Training														4,000.00	-4,000.00			
6200 · Engineering																		
6220 · General Engineering	7,855.00	3,586.00	7,202.50	3,547.50										22,191.00	40,000.00	-17,809.00	55.48%	
Total 6200 · Engineering	7,855.00	3,586.00	7,202.50	3,547.50										22,191.00	40,000.00	-17,809.00	55.48%	
6330 · Facilities																		
6335 · Alarm Services	557.10	430.08	570.24	557.10										2,114.52	6,500.00	-4,385.48	32.53%	
6337 · Landscaping		1,500.00		1,325.00										2,825.00	6,000.00	-3,175.00	47.08%	
6330 · Facilities - Other																		
Total 6330 · Facilities	557.10	1,930.08	570.24	1,882.10										4,939.52	12,500.00	-7,560.48	39.52%	
6400 · Pumping																		
6410 · Pumping Fuel & Electricity	4,132.24	3,979.98	4,073.44	3,070.11										15,255.77	57,000.00	-41,744.23	26.77%	
6420 · Pumping Maintenance, Generators	52.64	3,093.70												3,146.34	10,000.00	-6,853.66	31.46%	
6440 · Pumping Equipment, Expensed				115.44	57.90										173.34			
Total 6400 · Pumping	4,184.88	7,073.68	4,188.88	3,128.01										18,575.45	67,000.00	-48,424.55	27.73%	
6600 · Collection/Transmission																		
6660 · Maintenance, Collection System														10,000.00	-10,000.00			
6665 · Meters - Sewer														75,000.00	-75,000.00			
Total 6600 · Collection/Transmission														85,000.00	-85,000.00			
6770 · Uniforms														200.00	-200.00			
6800 · Vehicles																		
6810 · Fuel		595.47	291.53	306.05										1,193.05	3,500.00	-2,306.95	34.09%	
6820 · Truck Equipment, Expensed		14.75		7.93										22.68	500.00	-477.32	4.54%	
6830 · Truck Repairs		256.79												256.79	1,000.00	-743.21	25.68%	
Total 6800 · Vehicles		867.01	291.53	313.98										1,472.52	5,000.00	-3,527.48	29.45%	
6900 · Sewer Authority Midcoastside																		
6910 · SAM Collections	19,764.58	19,764.58	19,764.58	19,764.58										79,058.32	237,175.00	-158,116.68	33.33%	
6920 · SAM Operations	155,698.55	155,698.55	155,698.55	155,698.55										622,794.20	2,218,382.00	-1,595,587.80	28.07%	
6940 · SAM Maintenance, Collection Sys		1,800.00		6,290.00										8,090.00	45,000.00	-36,910.00	17.98%	
6950 · SAM Maintenance, Pumping		3,579.66	23,497.56	18,847.53										45,924.75	130,000.00	-84,075.25	35.33%	
6960 · SAM NDWSCP														18,000.00	-18,000.00			
Total 6900 · Sewer Authority Midcoastside	175,463.13	180,842.79	198,960.69	200,600.66										755,867.27	2,648,557.00	-1,892,689.73	28.54%	
Total 6000 · Operations	188,060.11	194,299.56	211,213.84	209,472.25										803,045.76	2,872,257.00	-2,069,211.24	27.96%	
Total Expense	258,814.59	294,488.45	262,500.50	293,681.37										1,109,484.91	3,808,068.00	-2,698,583.09	29.14%	
Net Ordinary Income	-248,024.61	-180,129.18	-251,599.23	-318,817.48										-998,570.50	770,026.00	-1,768,596.50	-129.68%	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)			9,555.00										9,555.00	210,000.00	-200,445.00	4.55%
7120 · Connection Fees (Remodel)			-2,154.00										-2,154.00	60,000.00	-62,154.00	-3.59%
7152 · Connection Fee Refunds														-20,000.00	20,000.00	
7153 · Add'l Fixture Units (New Const)														50,000.00	-50,000.00	
7155 · Add'l Fixture Units (Remodel)		16,285.00		5,836.00									22,121.00	115,000.00	-92,879.00	19.24%
7157 · Fixture Fee Refunds				-2,682.00									-2,682.00			
Total 7100 · Connection Fees		16,285.00	7,401.00	3,154.00									26,840.00	415,000.00	-388,160.00	6.47%
7200 · Interest Income																
7205 · CAMP Interest Earnings	22,117.56	23,659.16	22,463.72	30,416.03									98,656.47			
7210 · LAIF Interest Earnings	76,123.17			892.33									77,015.50			
7200 · Interest Income - Other														160,000.00	-160,000.00	
Total 7200 · Interest Income	98,240.73	23,659.16	22,463.72	31,308.36									175,671.97	160,000.00	15,671.97	109.8%
Total 7000 · Capital Account Revenues	98,240.73	39,944.16	29,864.72	34,462.36									202,511.97	575,000.00	-372,488.03	35.22%
Total Other Income	98,240.73	39,944.16	29,864.72	34,462.36									202,511.97	575,000.00	-372,488.03	35.22%
Other Expense																
8000 · Capital Improvement Program																
8075 · Sewer	18,077.00	14,285.31	17,227.50	504,179.07									553,768.88	5,650,754.00	-5,096,985.12	9.8%
Total 8000 · Capital Improvement Program	18,077.00	14,285.31	17,227.50	504,179.07									553,768.88	5,650,754.00	-5,096,985.12	9.8%
9000 · Capital Account Expenses																
9125 · PNC Equipment Lease Interest	245.28	473.83	456.83	439.80									1,615.74	4,761.00	-3,145.26	33.94%
9200 · I-Bank Loan	1,515.57												1,515.57	17,656.00	-16,140.43	8.58%
Total 9000 · Capital Account Expenses	1,760.85	473.83	456.83	439.80									3,131.31	22,417.00	-19,285.69	13.97%
Total Other Expense	19,837.85	14,759.14	17,684.33	504,618.87									556,900.19	5,673,171.00	-5,116,270.81	9.82%
Net Other Income	78,402.88	25,185.02	12,180.39	-470,156.51									-354,388.22	-5,098,171.00	4,743,782.78	6.95%
Net Income	-169,621.73	-154,944.16	-239,418.84	-788,973.99									-1,352,958.72	-4,328,145.00	2,975,186.28	31.26%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4400 · Fees																
4410 · Administrative Fee (New Constr)	645.00		1,366.00										2,011.00	2,000.00	11.00	100.55%
4420 · Administrative Fee (Remodel)														600.00	-600.00	
4430 · Inspection Fee (New Constr)	611.00		1,295.00										1,906.00	2,000.00	-94.00	95.3%
Total 4400 · Fees	1,256.00		2,661.00										3,917.00	4,600.00	-683.00	85.15%
4510 · Grants	160.00												160.00			
4610 · Property Tax Receipts		104,411.76	52.55	-9,408.29									95,056.02	400,000.00	-304,943.98	23.76%
4740 · Testing, Backflow		2,982.00	10,792.00										13,774.00	18,500.00	-4,726.00	74.45%
4760 · Waste Collection Revenues																
4810 · Water Sales, Domestic	223,093.15	153,929.24	203,096.48	132,058.82									712,177.69	2,016,000.00	-1,303,822.31	35.33%
4850 · Water Sales Refunds, Customer		-1,743.81	-545.21	228.47									-2,060.55	-16,000.00	13,939.45	12.88%
4990 · Other Revenue		0.40	32.42	5,051.02									5,083.84			
Total Income	224,509.15	259,579.59	216,089.24	127,930.02									828,108.00	2,423,100.00	-1,594,992.00	34.18%
Gross Profit	224,509.15	259,579.59	216,089.24	127,930.02									828,108.00	2,423,100.00	-1,594,992.00	34.18%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,285.99	332.56	392.84	338.37									2,349.76	6,000.00	-3,650.24	39.16%
5200 · Board of Directors																
5210 · Board Meetings		200.00	200.00	200.00									600.00	6,000.00	-5,400.00	10.0%
5220 · Director Fees		300.00	900.00	-187.50									1,012.50	10,000.00	-8,987.50	10.13%
5230 · Election Expenses														10,000.00	-10,000.00	
Total 5200 · Board of Directors		500.00	1,100.00	12.50									1,612.50	26,000.00	-24,387.50	6.2%
5240 · CDPH Fees														20,000.00	-20,000.00	
5250 · Conference Attendance			714.24	159.07									873.31	15,000.00	-14,126.69	5.82%
5270 · Information Systems		1,043.75	668.75	7,515.98									9,228.48	6,500.00	2,728.48	141.98%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	15,031.63												15,031.63	14,000.00	1,031.63	107.37%
Total 5300 · Insurance	15,031.63												15,031.63	14,500.00	531.63	103.67%
5350 · LAFCO Assessment														3,700.00	-3,700.00	
5400 · Legal																
5430 · General Legal	5,030.00	4,206.00	-8,806.00	4,574.00									5,004.00	75,000.00	-69,996.00	6.67%
5440 · Litigation				160.00									160.00			
Total 5400 · Legal	5,030.00	4,206.00	-8,806.00	4,734.00									5,164.00	75,000.00	-69,836.00	6.89%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
5510 · Maintenance, Office	-423.44	214.04		130.00									-79.40	10,000.00	-10,079.40	-0.79%
5520 · Meetings, Local				-5.25									-5.25			
5530 · Memberships	1,197.59			4,669.00									5,866.59	25,000.00	-19,133.41	23.47%
5540 · Office Supplies	141.43	435.31	104.31	1,228.79									1,909.84	8,000.00	-6,090.16	23.87%
5550 · Postage	2,044.75	2,258.36	1,655.12	3,159.74									9,117.97	19,000.00	-9,882.03	47.99%
5560 · Printing & Publishing	340.58	146.28	81.23	1,557.51									2,125.60	10,000.00	-7,874.40	21.26%
5600 · Professional Services																
5610 · Accounting	3,845.00	4,935.00	4,917.50	2,652.50									16,350.00	40,000.00	-23,650.00	40.88%
5620 · Audit		2,500.00	5,000.00										7,500.00	14,938.00	-7,438.00	50.21%
5630 · Consulting	1,429.82	1,299.37	4,536.63	2,362.50									9,628.32	50,000.00	-40,371.68	19.26%
5640 · Data Services														12,000.00	-12,000.00	
5650 · Labor & HR Support	213.50	213.50	213.50	213.50									854.00	3,000.00	-2,146.00	28.47%
5660 · Payroll Services	95.39	99.28	99.28	99.28									393.23	1,200.00	-806.77	32.77%
5690 · Other Professional Services																
Total 5600 · Professional Services	5,583.71	9,047.15	14,766.91	5,327.78									34,725.55	121,138.00	-86,412.45	28.67%
5710 · San Mateo Co. Tax Roll Charges				119.00									119.00	2,500.00	-2,381.00	4.76%
5720 · Telephone & Internet	3,117.63	3,804.38	3,216.83	3,400.94									13,539.78	40,000.00	-26,460.22	33.85%
5730 · Mileage Reimbursement				423.35									423.35	2,000.00	-1,576.65	21.17%
5740 · Reference Materials														500.00	-500.00	
5790 · Other Adminstrative	21.40	-101.00		38.13									-41.47			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	4,837.19	5,579.78	4,427.21	4,612.01									19,456.19	55,390.00	-35,933.81	35.13%
5820 · Employee Benefits	13,917.67	13,861.77	14,323.59	14,208.03									56,311.06	181,241.00	-124,929.94	31.07%
5830 · Disability Insurance	340.32	340.32	340.32	340.32									1,361.28	5,815.00	-4,453.72	23.41%
5840 · Payroll Taxes	5,542.88	5,994.69	4,832.99	5,031.16									21,401.72	68,858.00	-47,456.28	31.08%
5850 · PARS	4,263.09	3,824.46	3,268.84	3,519.82									14,876.21	51,066.00	-36,189.79	29.13%
5900 · Wages																
5910 · Management	10,034.88	26,047.38	10,234.88	10,234.88									56,552.02	143,082.00	-86,529.98	39.52%
5920 · Staff	53,447.36	55,552.05	52,990.64	57,157.86									219,147.91	568,704.00	-349,556.09	38.54%
5930 · Staff Certification	925.00	950.00	975.00	975.00									3,825.00	11,400.00	-7,575.00	33.55%
5940 · Staff Overtime	6,400.57	3,922.39	5,759.89	3,679.59									19,762.44	61,175.00	-41,412.56	32.31%
5950 · Staff Standby	1,647.82	1,618.58	1,510.62	2,014.07									6,791.09	29,962.00	-23,170.91	22.67%
Total 5900 · Wages	72,455.63	88,090.40	71,471.03	74,061.40									306,078.46	814,323.00	-508,244.54	37.59%
5960 · Worker's Comp Insurance			4,173.56										4,173.56	29,218.00	-25,044.44	14.28%
Total 5800 · Labor	101,356.78	117,691.42	102,837.54	101,772.74									423,658.48	1,205,911.00	-782,252.52	35.13%
Total 5000 · Administrative	134,728.05	139,578.25	116,731.77	134,581.65									525,619.72	1,610,749.00	-1,085,129.28	32.63%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2024 through June 2025

													TOTAL				
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget	
6000 · Operations																	
6160 · Backflow Prevention														1,100.00	-1,100.00		
6170 · Claims, Property Damage														10,000.00	-10,000.00		
6180 · Communications																	
6185 · SCADA Maintenance	48.80			3,790.00									3,838.80	15,000.00	-11,161.20	25.59%	
6180 · Communications - Other																	
Total 6180 · Communications	48.80			3,790.00									3,838.80	15,000.00	-11,161.20	25.59%	
6195 · Education & Training	59.00		1,500.00	1,900.00									3,459.00	8,000.00	-4,541.00	43.24%	
6200 · Engineering																	
6220 · General Engineering														-300.00	10,000.00	-10,300.00	-3.0%
6230 · Water Quality Engineering	8,340.00	6,515.00	7,277.50	27,662.50									49,795.00	200,000.00	-150,205.00	24.9%	
Total 6200 · Engineering	8,340.00	6,515.00	6,977.50	27,662.50									49,495.00	210,000.00	-160,505.00	23.57%	
6320 · Equipment & Tools, Expensed		1,114.92	340.42	1,055.05									2,510.39	10,000.00	-7,489.61	25.1%	
6330 · Facilities																	
6335 · Alarm Services	127.02		140.16	127.02									394.20	2,000.00	-1,605.80	19.71%	
6337 · Landscaping	860.00	1,500.00	1,925.00	2,390.00									6,675.00	18,000.00	-11,325.00	37.08%	
6330 · Facilities - Other																	
Total 6330 · Facilities	987.02	1,500.00	2,065.16	2,517.02									7,069.20	20,000.00	-12,930.80	35.35%	
6370 · Lab Supplies & Equipment		269.40											269.40	20,000.00	-19,730.60	1.35%	
6380 · Meter Reading														500.00	-500.00		
6400 · Pumping																	
6410 · Pumping Fuel & Electricity	4,132.24	6,452.21	6,647.98	5,044.13									22,276.56	105,000.00	-82,723.44	21.22%	
6420 · Pumping Maintenance, Generators	59.28	4,340.06											4,399.34	25,000.00	-20,600.66	17.6%	
6430 · Pumping Maintenance, General				30.14									30.14	2,000.00	-1,969.86	1.51%	
6440 · Pumping Equipment, Expensed			141.05										141.05	500.00	-358.95	28.21%	
Total 6400 · Pumping	4,191.52	10,792.27	6,789.03	5,074.27									26,847.09	132,500.00	-105,652.91	20.26%	
6500 · Supply																	
6510 · Maintenance, Raw Water Mains			404.54	11,826.90									12,231.44	1,000.00	11,231.44	1,223.14%	
6520 · Maintenance, Wells				-815.00									-815.00	20,000.00	-20,815.00	-4.08%	
6530 · Water Purchases				6,156.75									6,156.75	50,000.00	-43,843.25	12.31%	
Total 6500 · Supply			404.54	17,168.65									17,573.19	71,000.00	-53,426.81	24.75%	
6600 · Collection/Transmission																	
6610 · Hydrants														5,000.00	-5,000.00		
6620 · Maintenance, Water Mains		4,234.93	17,010.94	4,195.95									25,441.82	75,000.00	-49,558.18	33.92%	
6630 · Maintenance, Water Svc Lines														10,000.00	-10,000.00		
6640 · Maintenance, Tanks			562.90	142.85									705.75	5,000.00	-4,294.25	14.12%	

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6650 · Maint., Distribution General			12,963.63										12,963.63	15,000.00	-2,036.37	86.42%
6670 · Meters - Water			115.44	57.90									173.34	75,000.00	-74,826.66	0.23%
6600 · Collection/Transmission - Other																
Total 6600 · Collection/Transmission		4,234.93	30,652.91	4,396.70									39,284.54	185,000.00	-145,715.46	21.24%
6700 · Treatment																
6710 · Chemicals & Filtering	1,323.27		2,768.75	1,246.93									5,338.95	60,000.00	-54,661.05	8.9%
6720 · Maintenance, Treatment Equip.	5,664.42	6,094.72	3,837.11	3,319.17									18,915.42	15,000.00	3,915.42	126.1%
6730 · Treatment Analysis	111.56	2,807.00	2,161.00	818.12									5,897.68	35,000.00	-29,102.32	16.85%
6700 · Treatment - Other																
Total 6700 · Treatment	7,099.25	8,901.72	8,766.86	5,384.22									30,152.05	110,000.00	-79,847.95	27.41%
6770 · Uniforms		220.00	575.74	114.80									910.54	3,500.00	-2,589.46	26.02%
6800 · Vehicles																
6810 · Fuel	1,444.23	342.19	874.59	918.16									3,579.17	12,000.00	-8,420.83	29.83%
6820 · Truck Equipment, Expensed		44.25		3.00									47.25	2,000.00	-1,952.75	2.36%
6830 · Truck Repairs	1,027.15	-256.79											770.36	5,000.00	-4,229.64	15.41%
Total 6800 · Vehicles	2,471.38	129.65	874.59	921.16									4,396.78	19,000.00	-14,603.22	23.14%
Total 6000 · Operations	23,196.97	33,677.89	58,946.75	69,984.37									185,805.98	815,600.00	-629,794.02	22.78%
Total Expense	157,925.02	173,256.14	175,678.52	204,566.02									711,425.70	2,426,349.00	-1,714,923.30	29.32%
Net Ordinary Income	66,584.13	86,323.45	40,410.72	-76,636.00									116,682.30	-3,249.00	119,931.30	-3,591.33%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)			6,716.00										6,716.00	220,000.00	-213,284.00	3.05%
7120 · Connection Fees (Remodel)		10,682.50											10,682.50	55,000.00	-44,317.50	19.42%
7130 · Conn. Fees, PFP (New Constr)		16,553.00	21,872.00										38,425.00	190,000.00	-151,575.00	20.22%
7152 · Connection Fee Refunds	-20,815.00												-20,815.00			
7155 · Add'l Fixture Units (Remodel)				10,255.20									10,255.20			
7157 · Fixture Fee Refunds	-18,922.00												-18,922.00	-50,000.00	31,078.00	37.84%
7165 · Meter Pass Thru Costs	1,523.06	590.50	556.23	2,895.00									5,564.79			
Total 7100 · Connection Fees	-38,213.94	27,826.00	29,144.23	13,150.20									31,906.49	415,000.00	-383,093.51	7.69%
7250 · CAMP Interest Income	24,757.50	25,124.91	23,967.37	23,669.96									97,519.74	200,000.00	-102,480.26	48.76%
7600 · Bond Revenues, G.O.		7.60	-69.76	195.62									133.46	1,195,381.00	-1,195,247.54	0.01%
7650 · Water System Reliability														1,178,148.00	-1,178,148.00	
Total 7000 · Capital Account Revenues	-13,456.44	52,958.51	53,041.84	37,015.78									129,559.69	2,988,529.00	-2,858,969.31	4.34%
Total Other Income	-13,456.44	52,958.51	53,041.84	37,015.78									129,559.69	2,988,529.00	-2,858,969.31	4.34%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2024 through June 2025

													TOTAL			
	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Other Expense																
8000 · Capital Improvement Program																
8100 · Water	9,257.50	32,546.19	33,844.77	166,350.00									241,998.46	3,615,000.00	-3,373,001.54	6.69%
Total 8000 · Capital Improvement Program	9,257.50	32,546.19	33,844.77	166,350.00									241,998.46	3,615,000.00	-3,373,001.54	6.69%
9000 · Capital Account Expenses																
9100 · Interest Expense - GO Bonds		4,087.29											4,087.29	46,384.00	-42,296.71	8.81%
9125 · PNC Equipment Lease Interest	245.28	473.83	456.84	439.80									1,615.75	4,761.00	-3,145.25	33.94%
9150 · SRF Loan														52,216.00	-52,216.00	
9210 · Conservation Program/Rebates														3,000.00	-3,000.00	
Total 9000 · Capital Account Expenses	245.28	4,561.12	456.84	439.80									5,703.04	106,361.00	-100,657.96	5.36%
Total Other Expense	9,502.78	37,107.31	34,301.61	166,789.80									247,701.50	3,721,361.00	-3,473,659.50	6.66%
Net Other Income	-22,959.22	15,851.20	18,740.23	-129,774.02									-118,141.81	-732,832.00	614,690.19	16.12%
Net Income	43,624.91	102,174.65	59,150.95	-206,410.02									-1,459.51	-736,081.00	734,621.49	0.2%

Montara Water & Sanitary District Check Detail

November 25 - 26, 2024

Date	Num	Name	Paid Amount	
Warrants List for for December 5, 2024 Board of Directors Consent Agenda				
SPLIT				
11/06/2024	15105	ACWA/JPIA	-18,216.66	PAID
11/06/2024	15109	BGT Land Surveying	-3,400.00	PAID
11/06/2024	15110	Bill Softky	-300.00	PAID
11/06/2024	15112	CalPERS 457 Plan	-9,709.96	PAID
11/06/2024	15113	Carlisle Young	-300.00	PAID
11/06/2024	15114	Fitzgerald Law Offices	-13,912.00	PAID
11/06/2024	15117	Huntington National Bank	-14,775.00	PAID
11/06/2024	15118	IEDA	-427.00	PAID
11/06/2024	15119	Kathryn Slater-Carter	-300.00	PAID
11/06/2024	15120	ODP Business Solutions	-485.50	PAID
11/06/2024	15131	PCT	-400.00	PAID
11/06/2024	15122	Peter Dekker	-300.00	PAID
11/06/2024	15123	RVE ACCOUNTING & ADVISORY SERVICES	-5,305.00	PAID
11/06/2024	15125	Scott Boyd	-300.00	PAID
11/06/2024	15127	U.S. Bank PARS	-9,703.98	PAID
11/06/2024	15132	White Glove Cleaning Services	-390.00	PAID
11/06/2024	15130	Lawyers Title Insurance	-11,886.00	PAID
11/22/2024	15133	Cruzio Internet	-105.56	PAID
11/22/2024	15134	Lingo	-4,246.28	PAID
11/22/2024	15135	MUTUAL OF OMAHA	-313.33	PAID
11/22/2024	15136	Pacific Gas & Electric	-7,236.97	PAID
11/22/2024	15138	San Mateo Daily Journal	-1,440.00	PAID
11/25/2024	15140	Principal Life Insurance Company	-528.00	PAID
11/26/2024	15143	A-B Communications	-181.73	
11/26/2024	15144	ACWA	-18,885.00	
11/26/2024	15151	CROPPER	-14,000.00	
11/26/2024	15154	KBA Document Solutions	-135.44	
11/26/2024	15155	Medical Air Services Association	-152.00	
11/26/2024	15158	ODP Business Solutions	-430.10	
11/26/2024	15160	PARS	-922.41	
11/26/2024	15164	Standard Insurance Co.	-499.89	

Montara Water & Sanitary District Check Detail

November 25 - 26, 2024

Date	Num	Name	Paid Amount	
WATER				
11/06/2024	15107	Andreini Brothers, Inc.	-3,916.75	PAID
11/06/2024	15108	Badger Meter, Inc.	-135.17	PAID
11/06/2024	15111	BSK Lab	-1,119.60	PAID
11/06/2024	15115	Half Moon Bay Building & Garden, Inc.	-119.04	PAID
11/06/2024	15116	Hassett	-831.39	PAID
11/06/2024	15121	Pacific Gas & Electric	-500.34	PAID
11/06/2024	15124	San Mateo County Health Dept	-1,180.00	PAID
11/06/2024	15106	SRT Consultants	-61,995.00	PAID
11/06/2024	15126	T & T Valve and Instrument	-363.15	PAID
11/06/2024	15128	Underground Republic Water Works	-2,032.45	PAID
11/06/2024	15129	USA Blue Book	-1,934.04	PAID
11/22/2024	15137	Princeton Welding	-450.00	PAID
11/26/2024	15141	AT&T Mobility	-567.89	PAID
11/25/2024	15139	Evoqua Water Technologies	-5,257.00	PAID
11/26/2024	15142	Pacific Gas & Electric Sunshine Valley	-1,554.50	PAID
11/26/2024	15145	Balance Hydrologics, Inc.	-24,133.19	
11/26/2024	15146	Bay Area Air Quality Management District	-554.00	
11/26/2024	15147	Big Creek	-4,488.39	
11/26/2024	15148	BSK Lab	-980.40	
11/26/2024	15149	Calcon Systems, Inc.	-3,493.28	
11/26/2024	15150	CD & Power	-6,270.00	
11/26/2024	15152	Esbro Chemical	-1,256.93	
11/26/2024	15156	MWSD Sewer to GO BOND	-5,948.72	
11/26/2024	15159	PACE Supply Corp	-2,341.18	
11/26/2024	15165	State Water Resources Control Board	-120,555.57	

Montara Water & Sanitary District Check Detail

November 25 - 26, 2024

Date	Num	Name	Paid Amount	
SEWER				
11/26/2024	15153	Hue & Cry Security Systems, Inc.	-430.08	
11/26/2024	15157	Nute Engineering	-27,087.00	
11/26/2024	15161	Sewer Authority Mid-Coastside	-22,874.20	
11/26/2024	15162	Sewer Authority Mid-Coastside	-155,698.55	
11/26/2024	15163	Sewer Authority Mid-Coastside	-19,764.58	



MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

SUBJECT: SAM Flow Report for October 2024

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 October 2024
- Collection System Monthly Overflow Report - October 2024

The Average Daily Flow for Montara was 0.218 MGD in October 2024. There were 0 reportable overflows in October 2024 in the Montara System. SAM indicates there was 0.200 inches of rain in October 2024 in Montara.

RECOMMENDATION:

Review and File

Attachments

Attachment A

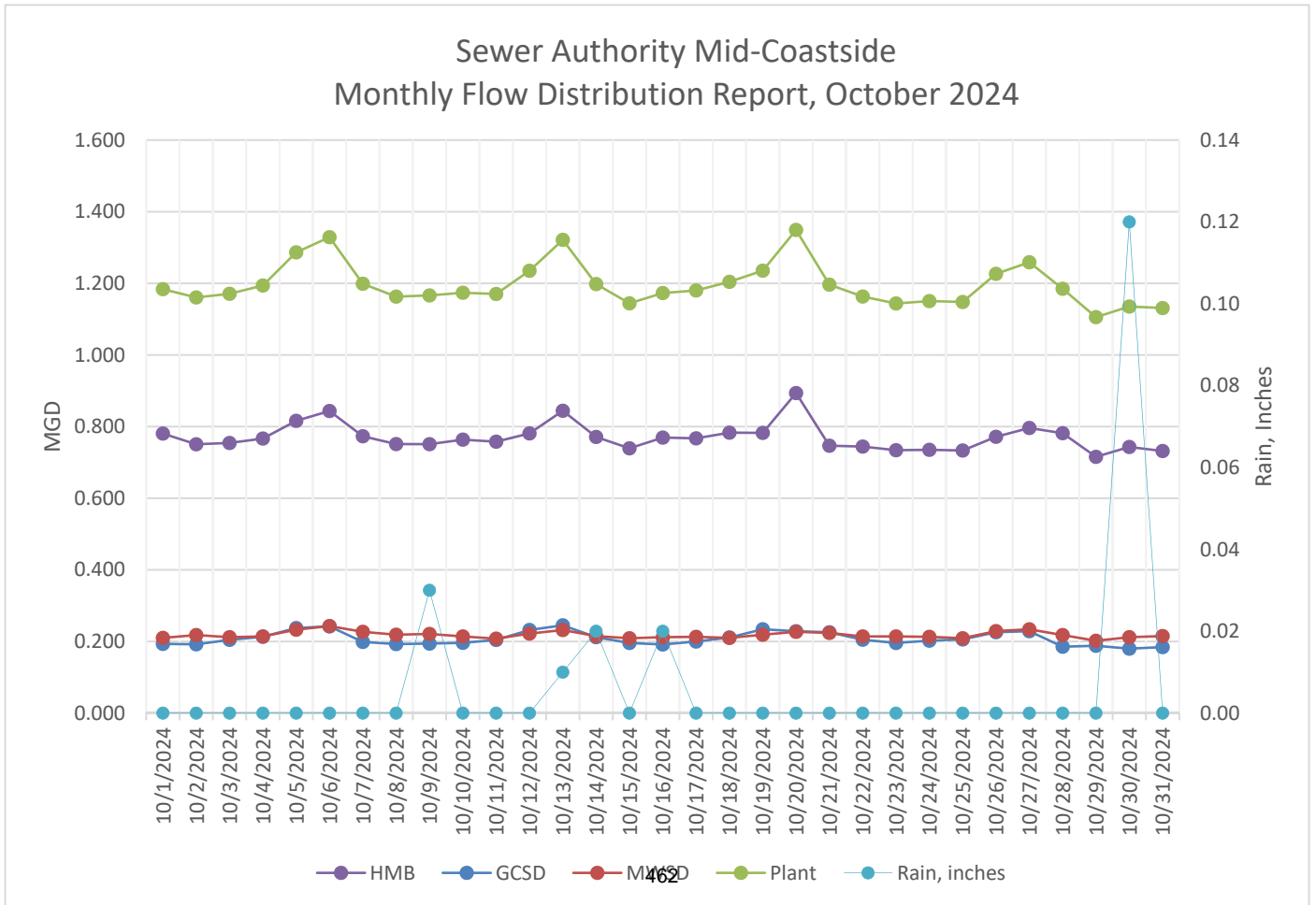
Flow Distribution Report Summary for October 2024

The daily flow report figures for the month of October 2024 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	0.770	64.38%
Granada Community Services District	0.208	17.38%
Montara Water and Sanitary District	<u>0.218</u>	<u>18.24%</u>
Total	1.196	100.0%



Sewer Authority Mid-Coastside

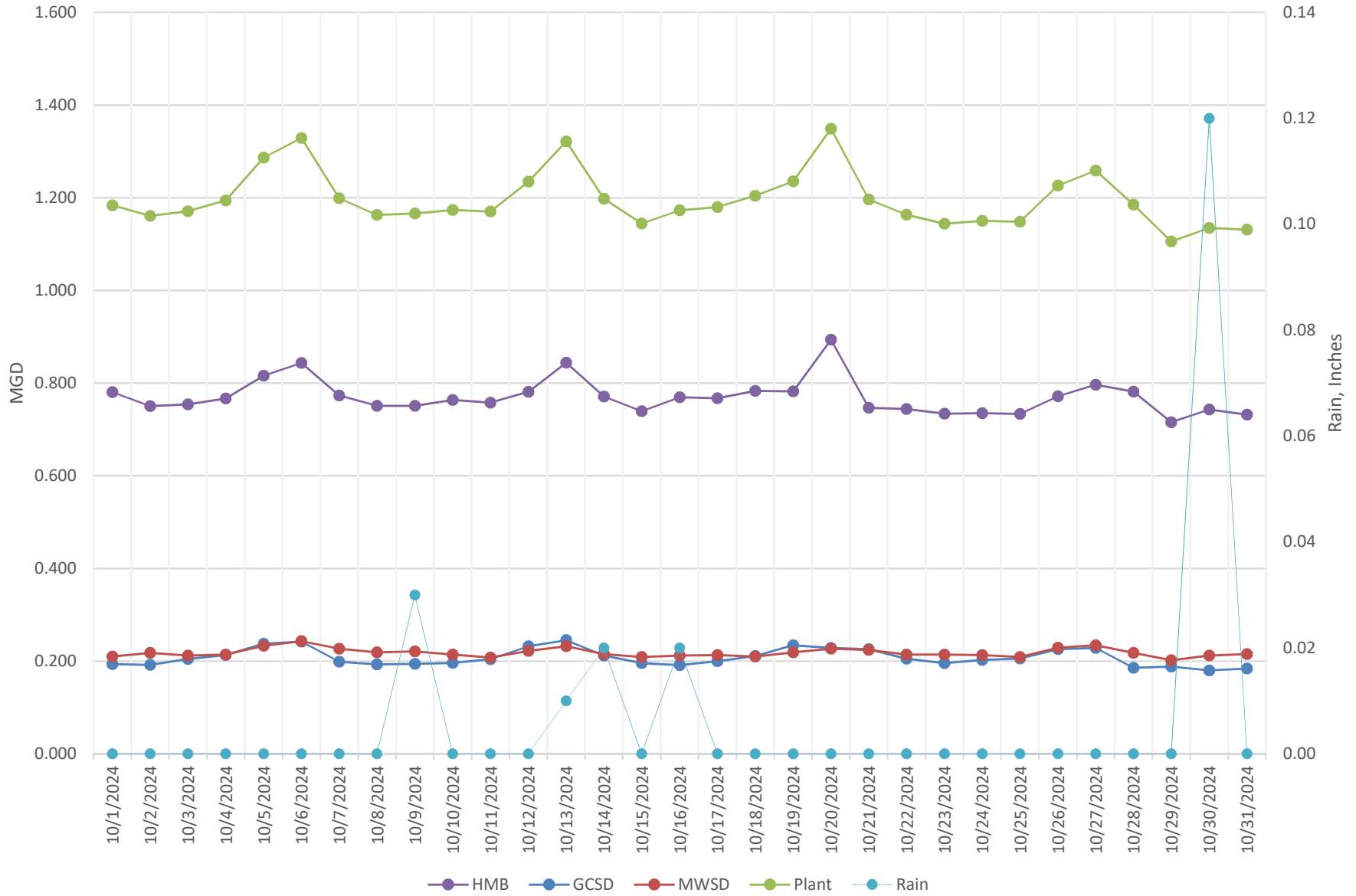
Monthly Flow Distribution Report for October 2024

<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>
10/1/2024	0.780	0.193	0.210	1.184	0.00	0.00	0.00
10/2/2024	0.751	0.192	0.218	1.161	0.00	0.00	0.00
10/3/2024	0.754	0.205	0.212	1.171	0.00	0.00	0.00
10/4/2024	0.767	0.213	0.214	1.194	0.00	0.00	0.00
10/5/2024	0.816	0.237	0.233	1.286	0.00	0.00	0.00
10/6/2024	0.844	0.242	0.243	1.329	0.00	0.00	0.00
10/7/2024	0.773	0.199	0.227	1.199	0.00	0.00	0.00
10/8/2024	0.751	0.193	0.219	1.163	0.00	0.00	0.00
10/9/2024	0.751	0.194	0.221	1.166	0.03	0.02	0.03
10/10/2024	0.764	0.196	0.214	1.174	0.00	0.00	0.00
10/11/2024	0.758	0.204	0.208	1.170	0.00	0.00	0.00
10/12/2024	0.781	0.232	0.222	1.235	0.00	0.00	0.00
10/13/2024	0.844	0.245	0.232	1.321	0.01	0.00	0.00
10/14/2024	0.771	0.212	0.215	1.198	0.02	0.02	0.02
10/15/2024	0.739	0.196	0.209	1.144	0.00	0.00	0.01
10/16/2024	0.769	0.192	0.212	1.173	0.02	0.00	0.00
10/17/2024	0.767	0.200	0.213	1.180	0.00	0.00	0.00
10/18/2024	0.783	0.211	0.210	1.204	0.00	0.00	0.00
10/19/2024	0.782	0.234	0.219	1.235	0.00	0.00	0.00
10/20/2024	0.894	0.228	0.227	1.349	0.00	0.00	0.00
10/21/2024	0.747	0.226	0.224	1.196	0.00	0.00	0.00
10/22/2024	0.744	0.205	0.214	1.163	0.00	0.00	0.00
10/23/2024	0.734	0.196	0.214	1.144	0.00	0.00	0.00
10/24/2024	0.735	0.202	0.213	1.150	0.00	0.00	0.00
10/25/2024	0.733	0.206	0.209	1.148	0.00	0.00	0.00
10/26/2024	0.771	0.226	0.229	1.226	0.00	0.00	0.00
10/27/2024	0.796	0.229	0.234	1.259	0.00	0.00	0.00
10/28/2024	0.782	0.185	0.218	1.185	0.00	0.00	0.00
10/29/2024	0.716	0.188	0.202	1.106	0.00	0.00	0.00
10/30/2024	0.743	0.180	0.212	1.135	0.12	0.10	0.14
10/31/2024	0.732	0.184	0.215	1.131	0.00	0.00	0.00
Totals	23.872	6.446	6.762	37.080	0.200	0.140	0.200

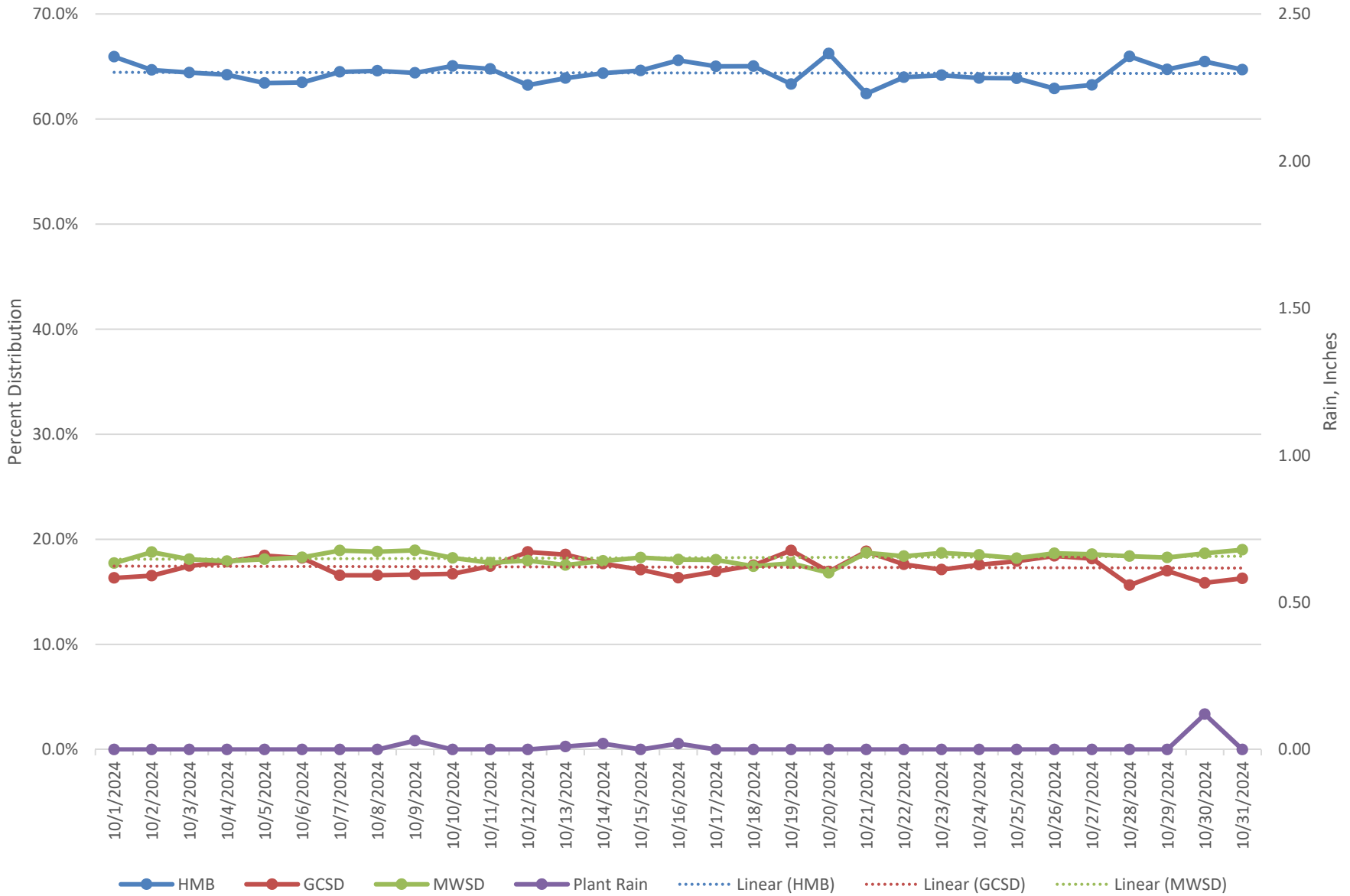
Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.716	0.180	0.202	1.106
Average	0.770	0.208	0.218	1.196
Maximum	0.894	0.245	0.243	1.349
Distribution	64.38%	17.38%	18.24%	100.0%

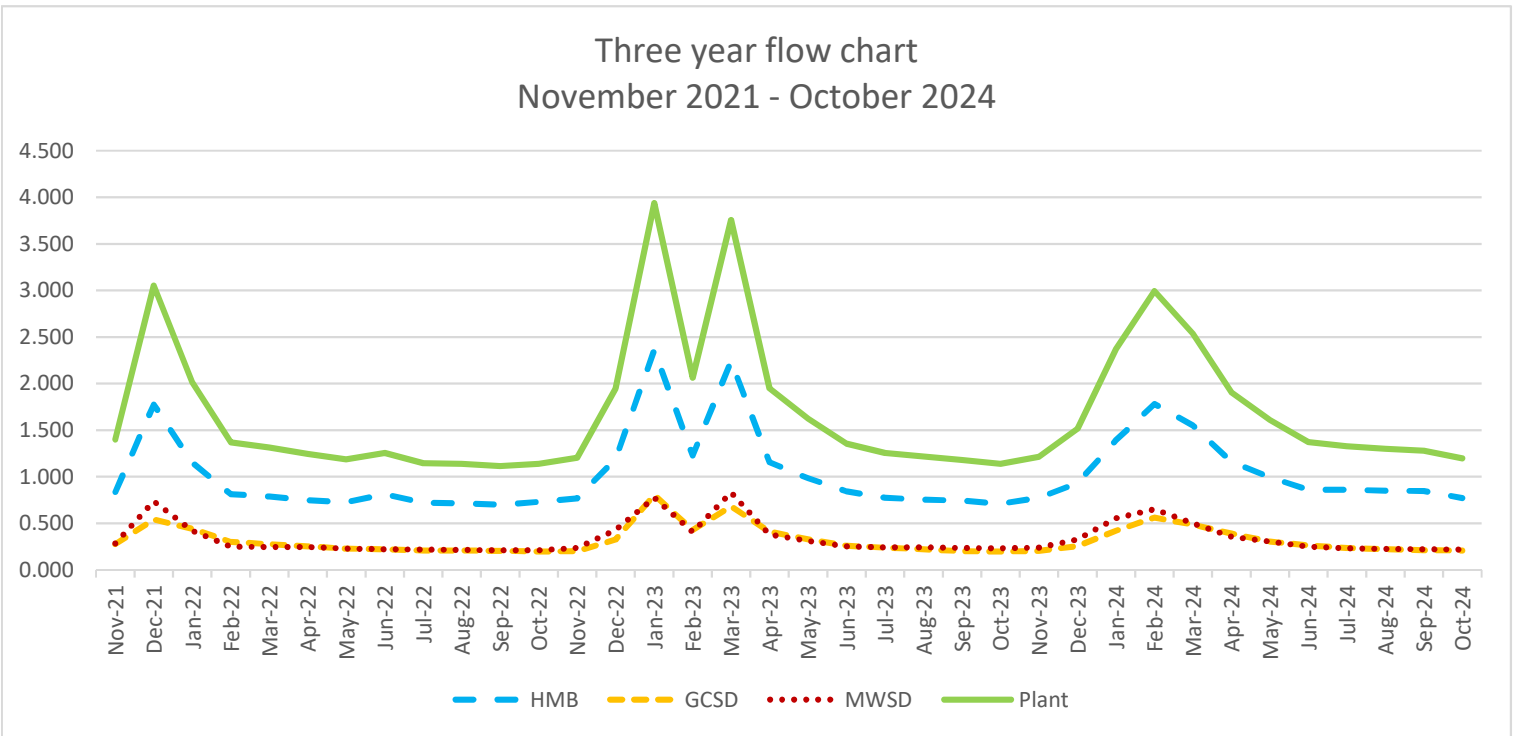
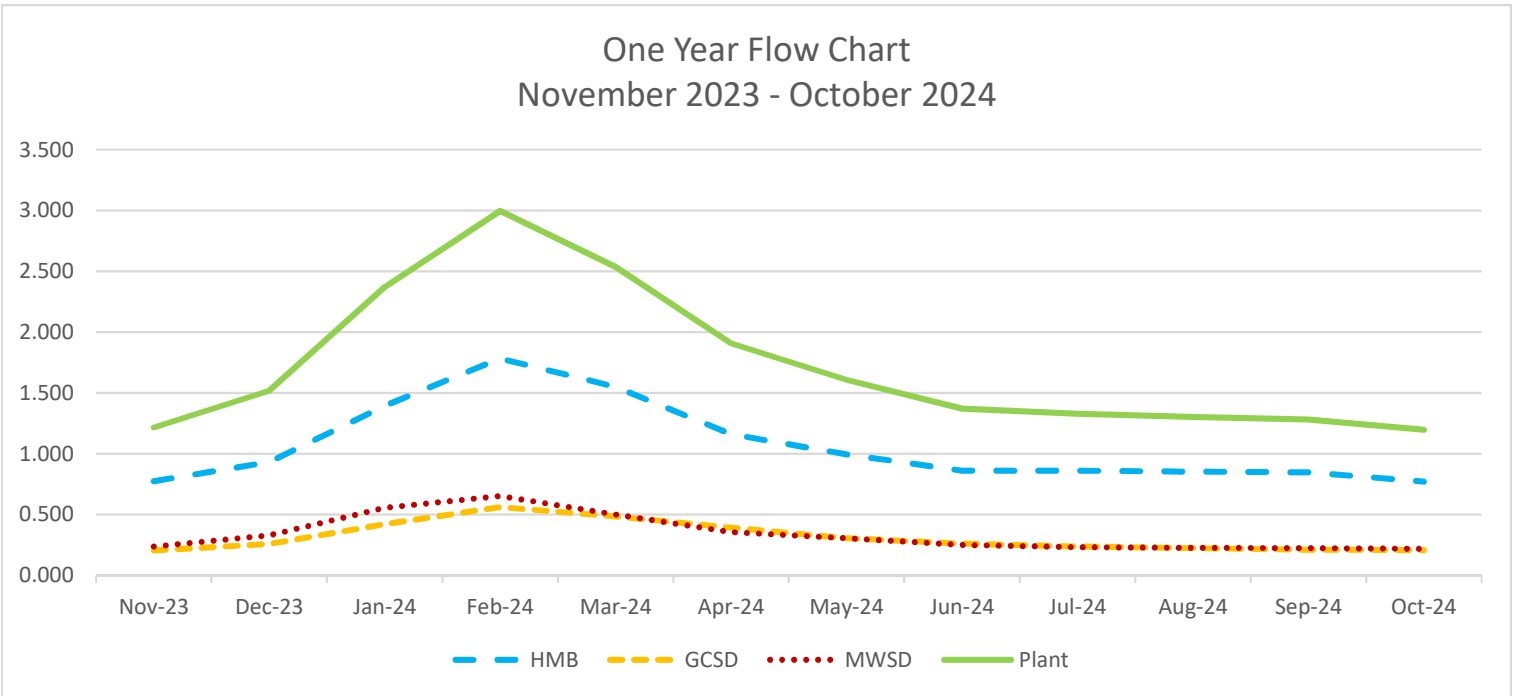
Sewer Authority Mid-Coastside Monthly Flow Distribution Report, October 2024



Percent Distribution October 2024

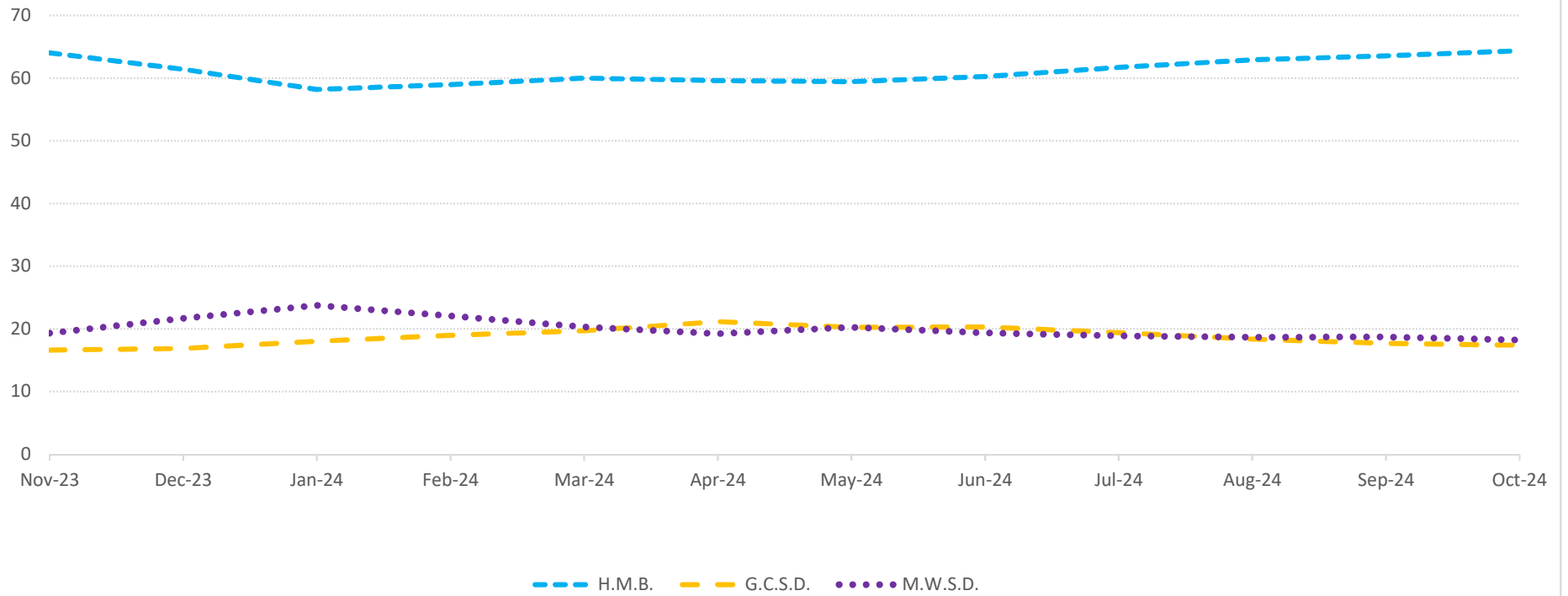


Most recent flow calibration January 2024 PS, January 2024 Plant inf



Flow based percent distribution based for past year

1 year Distribution by %
November 2023 - October 2024



Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, October 2024

October 2024

	Total	Number of S.S.O's			
		HMB	GCSO	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	12 month rolling Number			
		HMB	GCSO	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
		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Reportable SSOs

	Total	Reportable Number of S.S.O.'s			
		HMB	GCSO	MWSD	SAM
October 2024	0	0	0	0	0
12 Month Moving Total	0	0	0	0	0

SSOs / Year / 100 Miles

	Total	Number of S.S.O.'s /Year/100 Miles			
		HMB	GCSO	MWSD	SAM
October 2024	0.0	0.0	0.0	0.0	0.0
12 Month Moving Total	0.0	0.0	0.0	0.0	0.0
Category 1	0.0	0.0	0.0	0.0	0.0
Category 2	0.0	0.0	0.0	0.0	0.0
Category 3	0.0	0.0	0.0	0.0	0.0
Category 4	0.0	0.0	0.0	0.0	0.0
Miles of Sewers	104.5	37.0	33.2	27.0	7.3
		35.4%	31.8%	25.8%	7.0%

12 Month Rolling Total Sewer Cleaning Summary

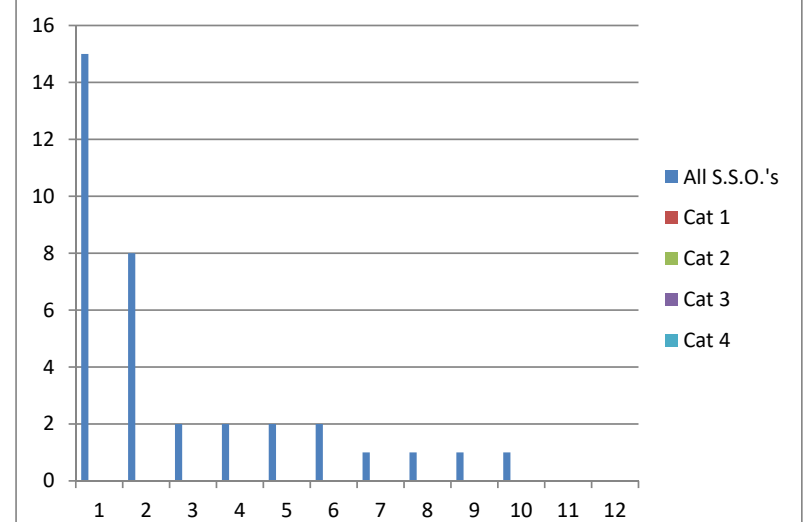
Month	HMB	GCSO	MWSD	Total Feet	Total Miles
Nov - 23	10,835	9,620	10,746	31,201	5.9
Dec - 23	5,717	10,633	8,268	24,618	4.7
Jan - 24	4,029	14,785	12,144	30,958	5.9
Feb - 24	11,024	12,840	7,193	31,057	5.9
Mar - 24	10,744	6,990	6,117	23,851	4.5
Apr - 24	10,392	12,822	8,043	31,257	5.9
May - 24	10,558	10,835	4,694	26,087	4.9
June - 24	7,077	7,842	8,486	23,405	4.4
July - 24	10,921	11,376	5,137	27,434	5.2
Aug - 24	12,461	11,072	12,019	35,552	6.7
Sep - 24	11,201	10,596	5,188	26,985	5.1
Oct - 24	13,673	13,941	7,743	35,357	6.7

Annual ft	118,632	133,352	95,778	347,762	
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Annual Mi.	22.5	25.3	18.1		65.9
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Attachment C

12 Month Moving SSO Totals Through October 2024






MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: December 5, 2024

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:

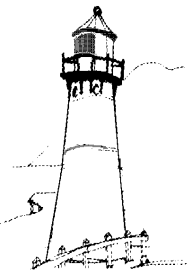
- The District has some of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for October 2024 was 4.518%. In early June 2024 staff moved most of the District's idle sewer funds into a new sewer account with the California Asset Management Program (CAMP) to take advantage of the higher interest returns. The current 7 day yield for 11/25/24 was 4.81%.

- The District has most of its idle water funds deposited in the California Asset Management Program (CAMP). The current 7 day yield for 11/25/24 was 4.81%.

- 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 CAMP as long as possible before transferring to the Wells Fargo checking accounts for disbursements.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Connection Permit Applications Received

As of December 5, 2024 the following new **Sewer Connection Permit** application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size
10-25-24	Clay & Jennifer Collins	431 Farallone	SFD
11/5/24	Marina Fastovskaya	700 George, Montara	SFD

As of December 5, 2024 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
10-25-24	Clay & Jennifer Collins	431 Farallone	SFD
11/5/24	Marina Fastovskaya	700 George, Montara	SFD

As of December 5, 2024 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
10-25-24	Clay & Jennifer Collins	431 Farallone	SFD	10-25-24
11/5/24	Marina Fastovskaya	700 George, Montara	SFD	11/5/24

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of December 5th, 2024

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

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.

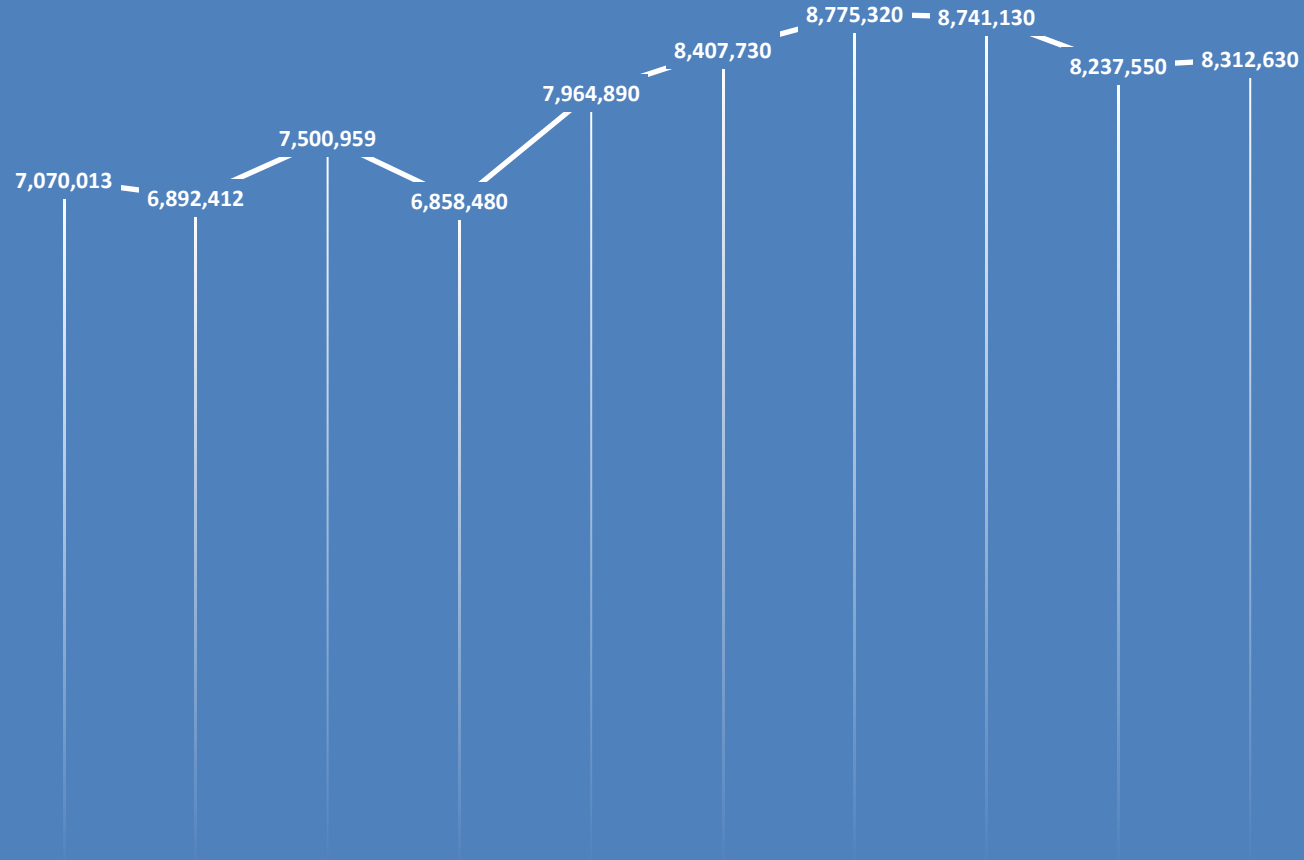
RECOMMENDATION:

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

Attachments: 2

TOTAL PRODUCTION 2024 (GALLONS)

GALLONS



	January	February	March	April	May	June	July	August	September	October	November	December
Total Production (Gallons)	7,070,013	6,892,412	7,500,959	6,858,480	7,964,890	8,407,730	8,775,320	8,741,130	8,237,550	8,312,630		


MONTH



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of December 5th, 2024

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Rain Report

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

RECOMMENDATION:

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

Attachments: 2

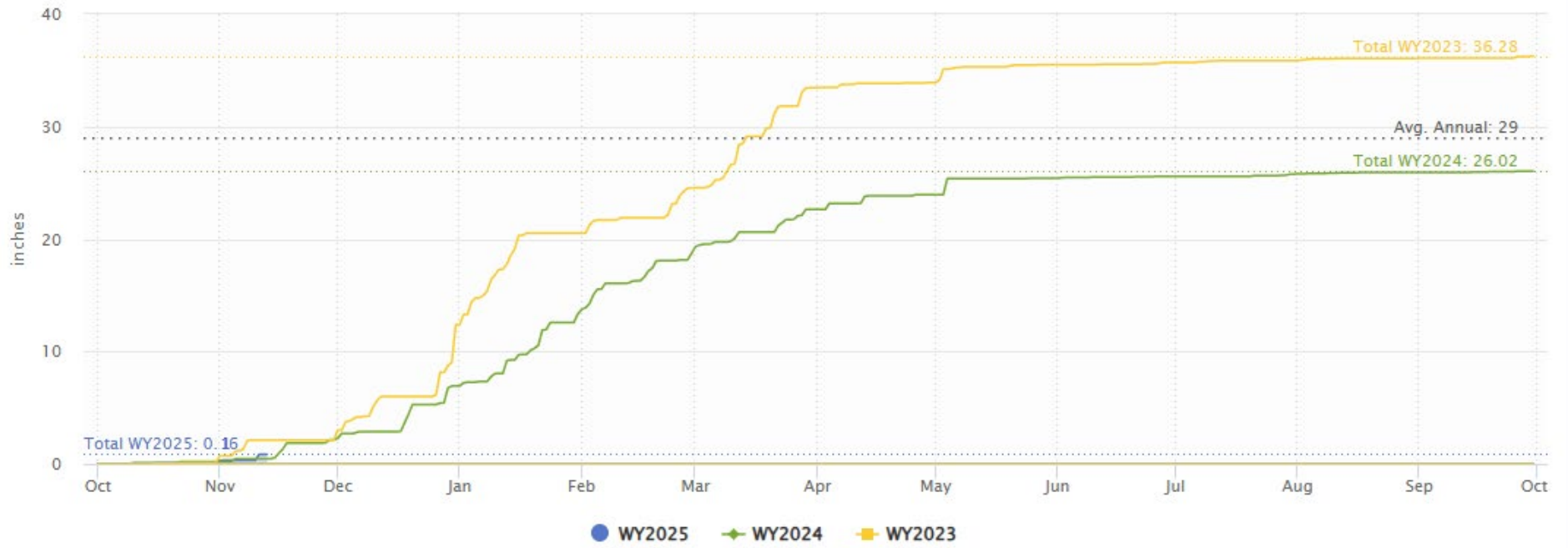
Monthly Cumulative Rainfall

Monthly Rainfall for Current Water Year



Annual Cumulative Rainfall

Cumulative Rainfall by Water Year





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: December 5th, 2024

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

SUBJECT: Monthly Solar Energy Report

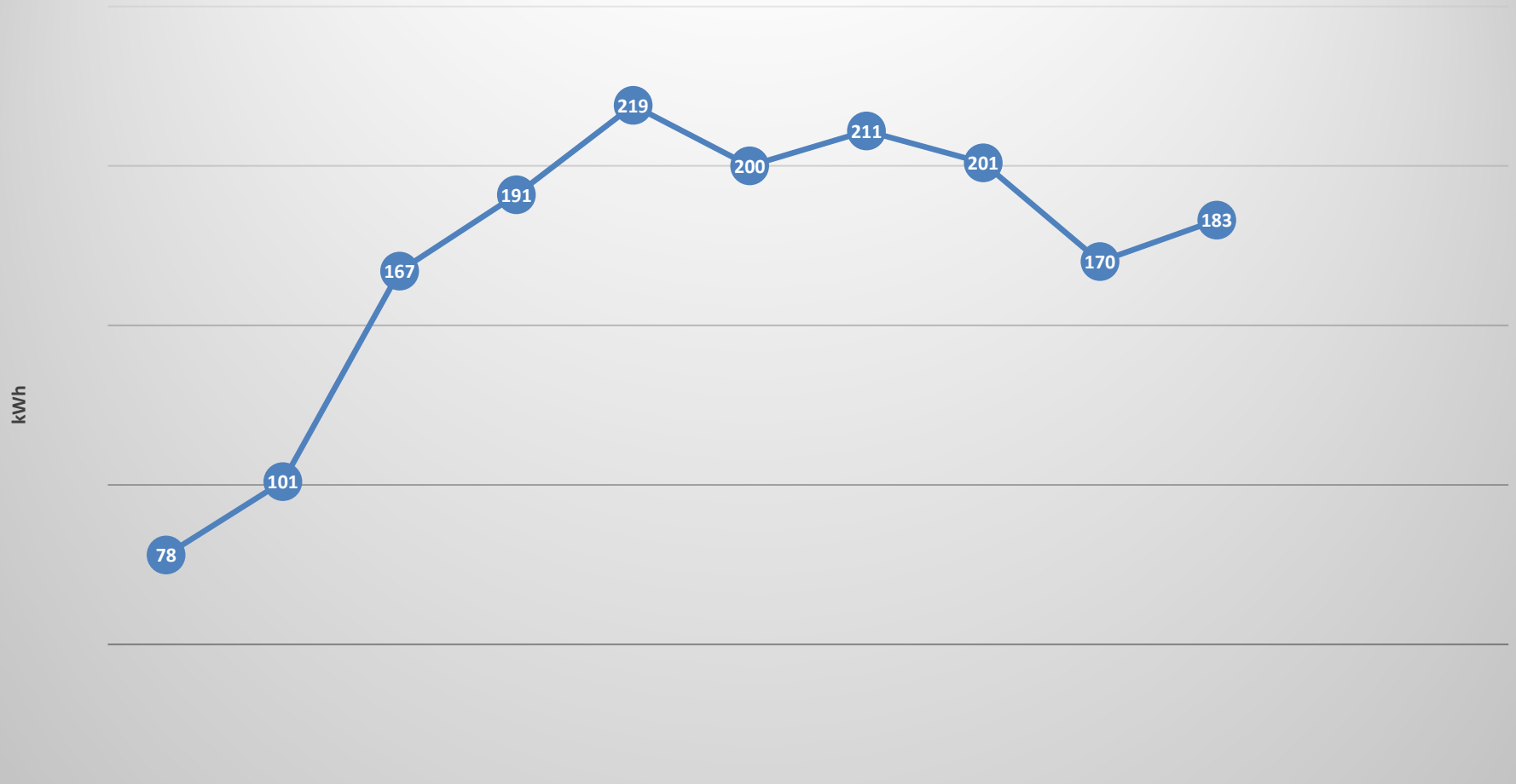
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 52,803kWh and saved 89,766 lbs of CO₂.

RECOMMENDATION:

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

Attachments: 1

SOLAR ENERGY PRODUCED IN 2024 (kWh)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
total kWh	78	101	167	191	219	200	211	201	170	183		



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of **December 5, 2024**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Public Agency Retirement
Service Report for September 2024.**

The District has received the monthly PARS report for September 2024.

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



PUBLIC AGENCY
RETIREMENT SERVICES



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

**Monthly Account Report for the Period
9/1/2024 to 9/30/2024**

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 9/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 9/30/2024
Contributions	\$1,729,838.78	\$11,202.69	\$34,230.05	\$797.88	\$1,197.52	\$0.00	\$1,773,276.12
TOTAL	\$1,729,838.78	\$11,202.69	\$34,230.05	\$797.88	\$1,197.52	\$0.00	\$1,773,276.12

Investment Selection

PARS Capital Appreciation - Index

Investment Objective

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

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
GENERAL	1.97%	6.89%	26.07%	5.9%	9.27%	-	03/08/16

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

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

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

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: December 5, 2024

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Review and Possible Action Concerning Receipt
of Fiscal Year 2023-24 Audit**

Cropper Accountancy completed the audit for Fiscal Year ending June 30, 2024. Bryce Rojas, Audit Partner, will be making a presentation on the audit and be available to answer any questions from the Board.

The District's accountant, Peter Medina, is also available to answer questions and discuss the audit process.

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

RECOMMENDATION:

Acknowledge receipt of the annual audit for the period ending June 30, 2024. Direct the General Manager to send a copy to the County of San Mateo, The State Controller, Standard & Poor's, post on the District webpage and to make copies on file available to the public.

Attachment:

November 20, 2024

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

We have audited the financial statements of the business-type activities of Montara Water and Sanitary District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our updated letter to you dated November 20, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Montara Water and Sanitary District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Montara Water and Sanitary District changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 100 in fiscal year 2023-2024. Accordingly, the cumulative effect of the adoption of these statements did not have a material effect on the financial statements (see Note 1 for additional information on the new accounting principles from the Governmental Accounting Standards Board). We noted no transactions entered into by Montara Water and Sanitary District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Montara Water and Sanitary District's financial statements was:

Management's estimate of the pension liability and related deferred inflows and outflows is based on CalPERS discount rates, market rates, member contributions, and other actuarial inputs. We evaluated the methods, assumptions, and data used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of Deferred Benefit Plan in Note 8 to the financial statements which describes the pension liability, the related deferred inflows and outflows, and the sensitivity of inputs and estimates that went into the liability.

The disclosure of the Long Term Obligations in Note 6 to the financial statements which describes each of the long term obligations held by the Montara Water and Sanitary District.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management recorded one entry after the beginning of the audit due to the timing of the third-party valuation of pension balances.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 20, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to management's discussion and analysis, schedule of changes in net pension liability and related ratios, and schedule of plan contributions, which are required

supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

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

Very truly yours,

A handwritten signature in blue ink, appearing to read "Cripper Rowe LLC".

CROPPER ROWE, LLP
Walnut Creek, California

MONTARA WATER & SANITARY DISTRICT
JUNE 30, 204
ADJUSTING JOURNAL ENTRIES

Account	Description	Debit	Credit	Net Income Effect
ADJUSTING JOURNAL ENTRY - DISTRICT ENTRY AFTER BEGINNING OF AUDIT				
CLIENT 1				
Record GASB 68 pension liability and related accounts.				
1901	Sewer - Other Assets:Def'd Amts Related to Pensions	\$ -	\$ 16,969.00	
1902	Water - Other Assets:Def'd Amts Related to Pensions	-	37,770.00	
2800	Sewer - Net Pension Liability	2,520.00	-	
2801	Water - Net Pension Liability	5,609.00	-	
2901	Deferred Inflows (Pensions):Sewer	1,379.00	-	
2902	Deferred Inflows (Pensions):Water	3,069.00	-	
5850	5000 Administrative:5800 Labor:5850 PARS	13,070.00	-	
5850	5000 Administrative:5800 Labor:5850 PARS	29,092.00	-	
Total		<u>54,739.00</u>	<u>54,739.00</u>	<u>\$ (42,162.00)</u>
GRAND TOTAL		<u>\$ 54,739.00</u>	<u>\$ 54,739.00</u>	<u>\$ (42,162.00)</u>
UNCORRECTED AUDIT ADJUSTING JOURNAL ENTRIES				
PJE #1				
BR: True-up of interest income received in FY24 received from LAIF.				
7200	7000 Capital Account Revenues:7200 Interest Income	\$ -	\$ 36,004.00	
1200	Sewer - Accounts Receivable	36,004.00	-	
Total		<u>36,004.00</u>	<u>36,004.00</u>	<u>\$ 36,004.00</u>
PJE #2				
BR: Reclass. of ST and LT debt for SRF loan. The District recorded on actual practice, not on amortization schedule. The District makes payments in advance.				
2403	Water - Current Liabilities:SRF Loan Payable X109 - Current	-	94,984.00	
2504	Water - Long Term Liabilities:SRF Loan Payable - X109	94,984.00	-	
Total		<u>94,984.00</u>	<u>94,984.00</u>	<u>-</u>
GRAND TOTAL		<u>\$130,988.00</u>	<u>\$130,988.00</u>	<u>\$ 36,004.00</u>

CROPPER ROWE, LLP

CERTIFIED PUBLIC ACCOUNTANTS

MONTARA WATER AND SANITARY DISTRICT
ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2024

Montara Water and Sanitary District
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June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Montara Water and Sanitary District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Montara Water and Sanitary District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Montara Water and Sanitary District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Montara Water and Sanitary District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Montara Water and Sanitary District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the

override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Montara Water and Sanitary District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Montara Water and Sanitary District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, and schedule of plan contributions on pages 5-9 and 33-34 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Montara Water and Sanitary District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the

basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2024, on our consideration of the Montara Water and Sanitary District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Montara Water and Sanitary District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Montara Water and Sanitary District's internal control over financial reporting and compliance.



CROPPER ROWE, LLP
Walnut Creek, California
November 20, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Montara Water and Sanitary District

Management's Discussion and Analysis

June 30, 2024

Our discussion and analysis of the Montara Water and Sanitary District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. Please read it in conjunction with the District financial statements and accompanying notes, which follow this section.

Highlights

District Financial Highlights

- The District's current assets increased by \$3,354,175 over the past year.
- The District's long-term liabilities decreased by \$1,338,620.
- District-wide revenues increased \$3,171,211 from the prior year going from \$9,531,722 to \$12,702,933.
- District-wide expenses increased \$1,231,496 from the prior year going from \$6,929,122 to \$8,160,618.

The effect of the change in revenues and expenses caused the District-wide change in net position to increase \$4,542,315 from the prior year. Some of the increase was to restricted net position and invested in capital assets while some of the increase cause the unrestricted net position for the year ended June 30, 2024, to increase by \$2,386,907.

Using this Annual Report

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

Required Financial Statements

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

Financial Analysis of the District

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

Montara Water and Sanitary District
Management's Discussion and Analysis
June 30, 2024

Net Position Statement and Analysis

The District's total net position increased by \$4,542,315 from the prior year \$32,604,940, to \$37,147,255 at the end of the current year.

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

	Sewer		Water		Total	
	2024	2023	2024	2023	2024	2023
Current Assets	\$ 11,092,989	\$ 10,144,574	\$ 7,752,975	\$ 5,347,215	\$ 18,845,964	\$ 15,491,789
Capital Assets, Net of						
Accumulated Depreciation	12,359,699	10,799,833	15,536,445	16,119,768	27,896,144	26,919,601
Other Assets	32,860	70,666	1,032,176	1,158,394	1,065,036	1,229,060
Total Assets	23,485,548	21,015,073	24,321,596	22,625,377	47,807,144	43,640,450
Deferred Outflows of Resources	96,249	113,218	214,233	252,003	310,482	365,221
Total Assets and Deferred Outflows of Resources	23,581,797	21,128,291	24,535,829	22,877,380	48,117,626	44,005,671
Current Liabilities	2,854,681	1,788,580	1,623,109	1,703,459	4,477,790	3,492,039
Long-term Liabilities	714,879	837,798	5,685,583	6,901,284	6,400,462	7,739,082
Total Liabilities	3,569,560	2,626,378	7,308,692	8,604,743	10,878,252	11,231,121
Deferred Inflows of Resources						
Total Liabilities and Deferred Inflows of Resources	75,789	150,211	16,330	19,399	92,119	169,610
Net investment in Capital Assets Restricted for Debt Service	-	-	1,032,176	1,158,394	1,032,176	1,158,394
Unrestricted	8,372,549	8,461,475	7,477,619	5,001,786	15,850,168	13,463,261
Total Net Position	<u>\$ 19,936,448</u>	<u>\$ 18,351,702</u>	<u>\$ 17,210,807</u>	<u>\$ 14,253,238</u>	<u>\$ 37,147,255</u>	<u>\$ 32,604,940</u>

Revenues, Expenses and Changes in Net Position

For the fiscal year ended June 30, 2024 the sewer system generated operating revenue of \$3,927,340 and operating expenses of \$4,707,126 for a net operating loss of \$779,786. This is a decrease from prior year's net operating gain of \$309,593 by \$1,089,379. Whereas operating revenue increased 2.1%. The revenue increase is attributed to the Sewer Service rate increase for FY 23-24 of 6%. As discussed in our proposition 218 letter, the additional funds are used to support operations and improve our infrastructure. The operating loss is also due to the inclusion of pass-through grant funds to SAM in the amount of \$1,167,710. See note 10 for additional discussion.

The Sewer Funds non-operating activities consisting of property taxes, investment income, connection fees, grant funding, and revenue from the lease of the cell phone tower experienced an increase of \$1,196,822 mainly due to the inclusion of \$1,167,710 of grant revenue noted above as well as to the rise of interest rates, causing investment income to increase by \$105,945.

For the fiscal year ended June 30, 2024 the water system generated operating revenue of \$3,179,032 and operating expenses of \$3,312,032 for a net operating loss of \$133,000. This is an increase from prior year's net operating loss of \$1,412,927 by \$1,279,927. For the fiscal year ended June 30, 2024, operating revenue increased 75.0% and operating expense increased by \$82,519. The increase in revenue is due to the receipt of a judgment from DOW Chemical in the amount of \$1,260,831. Operational expenditures increased slightly mainly due to the increase in employee wages.

Montara Water and Sanitary District
Management's Discussion and Analysis
June 30, 2024

The Water Funds non-operating activities revenues, consisting of property taxes, investment income, water reliability charges and connection fees experienced an increase of \$322,324 can be attributed to three areas 1) increase in interest rates which caused interest income to increase by \$111,168 2) Increase of water reliability charges by 6% causing an increase in revenue of \$97,257 and 3) an increase in connection fees related to remodels & additional fixture units.

As noted above, for the fiscal year ended June 30, 2024, the District collected \$1,123,343 in water reliability charges, an increase of \$97,257 over the previous fiscal year. The funds are held separately and utilized for capital improvement projects. The District also receives property tax revenue which was imposed specifically for payment of the General Obligation Bonds approved by the District rate payers. These revenues decreased by \$19,200. This is due to the District refinancing the 2012 series in 2020 at a lower interest rate.

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

	Sewer		Water		Total	
	2024	2023	2024	2023	2024	2023
Operating Revenues	\$ 3,927,340	\$ 3,847,501	\$ 3,179,032	\$ 1,816,586	\$ 7,106,372	\$ 5,664,087
Tax Revenues	559,643	526,690	1,552,998	1,539,245	2,112,641	2,065,935
Interest and Investment Income	191,249	85,304	224,231	113,063	415,480	198,367
Grant revenue	1,167,710	-	-	-	1,167,710	-
Connection Fees and Other Non-Operating Revenues	471,277	354,345	1,429,453	1,248,988	1,900,730	1,603,333
Total Revenues	6,317,219	4,813,840	6,385,714	4,717,882	12,702,933	9,531,722
Operating Expenses	4,707,126	3,537,908	3,312,032	3,229,513	8,019,158	6,767,421
Non-operating Expenses	25,347	28,650	116,113	133,051	141,460	161,701
Total Expenses	4,732,473	3,566,558	3,428,145	3,362,564	8,160,618	6,929,122
Change in Fund Net Position	1,584,746	1,247,282	2,957,569	1,355,318	4,542,315	2,602,600
Fund Net Position - Beginning	18,351,702	17,104,420	14,253,238	12,897,920	32,604,940	30,002,340
Total Net Position - Ending	\$ 19,936,448	\$ 18,351,702	\$ 17,210,807	\$ 14,253,238	\$ 37,147,255	\$ 32,604,940

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal year 2024, the District had \$27,896,144 (net of accumulated depreciation) invested in a variety of capital assets.

The assets include: land; capacity rights, sanitary sewer collection system subsurface lines and pump stations; water supply wells; surface water diversion and storage tank; water treatment plant; treated water storage tanks; water distribution system subsurface lines, valves, hydrants, and pumps; administration building; and vehicles. The District's capital assets balance as of June 30, 2024, increased by \$976,543 or 3.6% above the prior year. This is due to capitalized expenses in regard to the District's Water and Sewer facilities plant and other capital improvements reduced by current year depreciation expense.

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

- Capital improvements to the water system
- Sewer pipeline replacement

Montara Water and Sanitary District
Management's Discussion and Analysis
June 30, 2024

The following summarizes District capital assets for fiscal year ended June 30, 2024:

	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
<u>Capital Assets Not Being Depreciated</u>				
Land and easement	\$ 739,500	\$ -	\$ -	\$ 739,500
Capacity rights	2,687,547	-	-	2,687,547
Total capital assets not being depreciated	<u>3,427,047</u>	<u>-</u>	<u>-</u>	<u>3,427,047</u>
<u>Capital Assets Being Depreciated</u>				
Sewage collection facilities	5,340,307	-	-	5,340,307
Sewage treatment facilities	244,540	-	-	244,540
General plant and administration facilities	9,149,399	2,098,136	-	11,247,535
Seal cove collection system	995,505	-	-	995,505
Other capital improvements	4,357,566	-	-	4,357,566
Water facilities plant	29,378,138	444,529	-	29,822,667
Water general plant	409,584	-	-	409,584
Surface water rights	300,000	-	-	300,000
Total capital assets being depreciated	<u>50,175,039</u>	<u>2,542,665</u>	<u>-</u>	<u>52,717,704</u>
Accumulated depreciation	<u>(26,682,485)</u>	<u>(1,566,122)</u>	<u>-</u>	<u>(28,248,607)</u>
Net Capital Assets Being Depreciated	<u>23,492,554</u>	<u>976,543</u>	<u>-</u>	<u>24,469,097</u>
Property Plant and Equipment, Net	<u>\$ 26,919,601</u>	<u>\$ 976,543</u>	<u>\$ -</u>	<u>\$ 27,896,144</u>

Additional information on capital assets can be found in notes #1F and #4 to the financial statements of this report.

Long Term Obligations

On November 13, 2020, the District issued General Obligation Bonds Series 2020 in the amount of \$7,524,000. The bonds were issued to fully refinance the General Obligation Bonds Series 2012 and to finance improvements to the District's water system.

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

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

Montara Water and Sanitary District
Management's Discussion and Analysis
June 30, 2024

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

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Current Portion	Long-Term Portion
General Obligation Bonds, 2020 Series	\$ 5,228,976	\$ -	\$ (926,569)	\$ 4,302,407	\$ 937,161	\$ 3,365,246
PNCEF Financed Purchase	559,133	-	(160,111)	399,022	167,593	231,429
CIEDB loan - Direct borrowing	630,031	-	(33,742)	596,289	34,781	561,508
SRF Loan - Direct borrowing	2,518,176	-	(184,661)	2,333,515	188,896	2,144,619
Totals	<u>\$ 8,936,316</u>	<u>\$ -</u>	<u>\$ (1,305,083)</u>	<u>\$ 7,631,233</u>	<u>\$ 1,328,431</u>	<u>\$ 6,302,802</u>

Additional information on the long-term obligations can be found in Note 6 of the notes to the financial statements of this report.

Economic Factors, Rates, and Budgetary Control

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

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

Request for Information

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

FINANCIAL STATEMENTS

Montara Water and Sanitary District
Statement of Net Position
June 30, 2024

	Sewer	Water	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 10,963,615	\$ 5,462,058	\$ 16,425,673
Accounts receivable	87,649	525,223	612,872
Deposits receivable	-	56,415	56,415
Leases receivable	41,725	-	41,725
Inventory	-	42,656	42,656
Due from sewer fund	-	1,666,623	1,666,623
Total current assets	11,092,989	7,752,975	18,845,964
Noncurrent assets			
Capital assets			
Nondepreciable			
Land and easement	5,000	734,500	739,500
Capacity rights	2,687,547	-	2,687,547
Depreciable, net	9,667,152	14,801,945	24,469,097
Total capital assets	12,359,699	15,536,445	27,896,144
Other assets			
Restricted cash and cash equivalents	-	1,032,176	1,032,176
Leases receivable	32,860	-	32,860
Total other assets	32,860	1,032,176	1,065,036
Total noncurrent assets	12,392,559	16,568,621	28,961,180
Total assets	23,485,548	24,321,596	47,807,144
Deferred Outflows of Resources			
Related to pensions	96,249	214,233	310,482
Total deferred outflows of resources	96,249	214,233	310,482

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

Montara Water and Sanitary District
Statement of Net Position
June 30, 2024

	Sewer	Water	Total
Liabilities			
Current liabilities			
Accounts payable	1,014,223	323,785	1,338,008
Due to water fund	1,666,623	-	1,666,623
Deposits	35,737	-	35,737
Interest payable	7,823	20,682	28,505
Other current liabilities	-	43,604	43,604
Accrued compensated absences, current	11,698	25,184	36,882
Current portion of long-term debt	118,577	1,209,854	1,328,431
Total current liabilities	2,854,681	1,623,109	4,477,790
Long-term liabilities			
Accrued compensated absences, net of current	27,518	37,440	64,958
General obligation bonds	-	3,365,245	3,365,245
Other long-term obligations	677,223	2,260,334	2,937,557
Net pension liability	10,138	22,564	32,702
Total long-term liabilities	714,879	5,685,583	6,400,462
Total liabilities	3,569,560	7,308,692	10,878,252
Deferred Inflows of Resources			
Related to leases	68,453	-	68,453
Related to pensions	7,336	16,330	23,666
Total deferred inflows of resources	75,789	16,330	92,119
Net Position			
Net investments in capital assets	11,563,899	8,701,012	20,264,911
Restricted	-	1,032,176	1,032,176
Unrestricted	8,372,549	7,477,619	15,850,168
Total net position	\$ 19,936,448	\$ 17,210,807	\$ 37,147,255

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

Montara Water and Sanitary District
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2024

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Operating Revenues			
Sales and service charges	\$ 3,927,340	\$ 3,179,032	\$ 7,106,372
Total operating revenues	<u>3,927,340</u>	<u>3,179,032</u>	<u>7,106,372</u>
Operating Expenses			
General and administrative	872,446	1,570,450	2,442,896
System maintenance and repairs	3,296,410	713,730	4,010,140
Depreciation and amortization	538,270	1,027,852	1,566,122
Total operating expenses	<u>4,707,126</u>	<u>3,312,032</u>	<u>8,019,158</u>
Operating income (loss)	<u>(779,786)</u>	<u>(133,000)</u>	<u>(912,786)</u>
Nonoperating Revenues (Expenses)			
Grant revenue	1,167,710	-	1,167,710
Taxes - District share of one percent	559,643	559,643	1,119,286
Taxes - Ad valorem for general obligation bonds	-	993,355	993,355
Investment income	191,249	224,231	415,480
Interest expense	(25,347)	(116,113)	(141,460)
Other revenues (expenses)	80,364	1,123,346	1,203,710
Total nonoperating revenues (expenses)	<u>1,973,619</u>	<u>2,784,462</u>	<u>4,758,081</u>
Income before Contributions	1,193,833	2,651,462	3,845,295
Capital contributions - connection fees	<u>390,913</u>	<u>306,107</u>	<u>697,020</u>
Change in net position	1,584,746	2,957,569	4,542,315
Net Position, beginning of year	<u>18,351,702</u>	<u>14,253,238</u>	<u>32,604,940</u>
Net Position, end of year	<u>\$ 19,936,448</u>	<u>\$ 17,210,807</u>	<u>\$ 37,147,255</u>

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

Montara Water and Sanitary District
Statement of Cash Flows
For the Year Ended June 30, 2024

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Cash Flows from Operating Activities			
Receipts from customers and users	\$ 4,450,516	\$ 4,188,315	\$ 8,638,831
Payments to suppliers - other	(3,498,234)	(2,426,239)	(5,924,473)
Payments to employees	(411,984)	(976,259)	(1,388,243)
Net cash provided by operating activities	<u>540,298</u>	<u>785,817</u>	<u>1,326,115</u>
Cash Flows from Non-Capital Activities			
Property taxes collected	559,643	1,552,998	2,112,641
Grants received	1,167,710	-	1,167,710
Interfund advances	274,775	(274,775)	-
Net cash provided by non-capital activities	<u>2,002,128</u>	<u>1,278,223</u>	<u>3,280,351</u>
Cash Flows from Capital and Related Activities			
Principal paid on long term debt	(113,806)	(1,191,277)	(1,305,083)
Interest paid on long term debt	(24,452)	(120,612)	(145,064)
Acquisition and construction of capital assets	(2,098,136)	(444,529)	(2,542,665)
Connection fees	390,913	306,107	697,020
Cell tower lease revenue and water reliability charges	81,641	1,123,346	1,204,987
Net cash used in capital and related activities	<u>(1,763,840)</u>	<u>(326,965)</u>	<u>(2,090,805)</u>
Cash Flows from Investing Activities			
Investment income	191,249	224,231	415,480
Net cash provided by investing activities	<u>191,249</u>	<u>224,231</u>	<u>415,480</u>
Net change in cash	969,835	1,961,306	2,931,141
Cash and cash equivalents, beginning	9,993,780	4,532,928	14,526,708
Cash and cash equivalents, ending	<u>\$ 10,963,615</u>	<u>\$ 6,494,234</u>	<u>\$ 17,457,849</u>
Amounts as they appear on the Statement of Net Position			
Cash and cash equivalents	\$ 10,963,615	\$ 5,462,058	\$ 16,425,673
Restricted cash and cash equivalents	-	1,032,176	1,032,176
	<u>\$ 10,963,615</u>	<u>\$ 6,494,234</u>	<u>\$ 17,457,849</u>

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

Montara Water and Sanitary District
Statement of Cash Flows
For the Year Ended June 30, 2024

	<u>Sewer</u>	<u>Water</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income	<u>\$ (779,786)</u>	<u>\$ (133,000)</u>	<u>\$ (912,786)</u>
Depreciation and amortization	538,270	1,027,852	1,566,122
Pension related amounts	13,070	29,092	42,162
Changes in assets and liabilities			
Accounts and notes receivable	(15,094)	(18,569)	(33,663)
A/P and other current liabilities	789,766	(95,281)	694,485
Deposits	(4,879)	(29,195)	(34,074)
Compensated absences	(1,049)	4,918	3,869
Total adjustments	<u>1,320,084</u>	<u>918,817</u>	<u>2,238,901</u>
Net cash provided by operating activities	<u><u>\$ 540,298</u></u>	<u><u>\$ 785,817</u></u>	<u><u>\$ 1,326,115</u></u>

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

NOTES TO FINANCIAL STATEMENTS

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Note 1 - Summary of Significant Accounting Policies

A. General

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

B. Basis of Accounting

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

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

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

The District reports the following major Proprietary Funds:

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

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

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

C. Measurement Focus

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

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

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

D. Investment in the State Investment Pool and California Asset Management Program (Pools)

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California government code Section 16429 under the oversight of the Treasurer of the State of California and is not registered with the SEC. Investment with California Asset Management Program (CAMP) are under the oversight of CAMP's treasurer. The fair value of the District's investment in the Pools are reported in the accompanying financial statement at amounts based upon the District's pro-rata share of the fair value provided by Pools (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by Pools, which is recorded on the amortized cost basis.

E. Inventory

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

F. Capital Assets

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

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

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

G. Cash Flows Defined

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

H. Accounts Receivable

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

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

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

I. Accrued Compensated Absences

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

J. Budgets and Budgetary Accounting

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

K. Property Taxes

Secured property taxes attach an enforceable lien on property as of January 1. Taxes are payable in two installments due November 1 and February 1 and become delinquent on December 10 and April 10.

Unsecured property taxes, if any, are payable in one installment on or before August 15. The County of San Mateo bills and collects the taxes for the District. Tax revenues are recognized by the District when received. The sewer service charges are included in secured property tax bills.

L. Contract Services

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

M. Estimates

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

N. Deferred Outflows and Inflows of Resources

Deferred outflows of resources are a consumption of net position that is applicable to a future reporting period and deferred inflows of resources are in acquisition of net assets that is applicable to a future reporting period. A deferred outflow of resources has a positive effect on net assets, similar to assets, and a deferred inflows of resources has a negative effect on net position, similar to liabilities. The District has one items that qualify for reporting in as deferred outflows of resources: the deferred outflows related to pension. The District has two deferred inflows of resources: the deferred inflows related to pension and leases.

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Public Agency Retirement Services (PARS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Leases

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Q. New Accounting Pronouncements – Effective in Future Fiscal Years

GASB Statement No. 101 – In June 2022, GASB Issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of the financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, or FY 2024/2025 and all reporting periods thereafter. The District is evaluating the impact of this Statement on the financial statements.

GASB Statement No. 102, *Certain Risk Disclosures* – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The Statement is effective for fiscal years beginning after June 15, 2024, or FY 2024/2025 and all reporting periods thereafter. The District is evaluating the impact of this Statement on the financial statements.

GASB Statement No. 103, *Financial Reporting Model Improvements* – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government’s financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units. The Statement is effective for fiscal years beginning after June 15, 2025, or FY 2025/2026 and all reporting periods thereafter. The District is evaluating the impact of this Statement on the financial statements.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

R. New Accounting Principles from the Governmental Accounting Standards Board (GASB)

GASB Statement No. 100 – In June 2022, GASB Issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023 or FY 2023/2024 and all reporting periods thereafter. The District is evaluating the impact of this Statement on the financial statements.

Note 2 - Cash and Investments

A. Cash and Investment Summary

The following is a summary of the cash and investments as of June 30, 2024:

Cash Deposits	\$ 12,067,915
Investments with California Asset Management Program	5,379,356
Investments with Local Agency Investment Fund	<u>10,578</u>
	<u>\$ 17,457,849</u>
Restricted cash and cash equivalents	\$ 1,032,176
Unrestricted cash and cash equivalents	<u>16,425,673</u>
	<u>\$ 17,457,849</u>

B. General Authorizations

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

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

C. Interest Rate Risk

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

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

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

Investment Type	Fair Value	Average Maturity
LAIF	\$ 10,578	217 days
CAMP	5,379,356	38 days
	<u>\$ 5,389,934</u>	

D. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measure by the assignment of a rating by a nationally recognized statistical rating organization. Investment in LAIF are not rated on June 30, 2024.

E. Custodial Credit Risk - Deposits

For deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's Investment Policy addresses custodial credit risk, which follows the Government Code. Any uninsured bank balance is collateralized by the pledging financial institutions at 110% of the deposits, in accordance with the State of California Government Code. At June 30, 2024, balances in financial institutions, omitting reconciling items, were \$12,113,563. Of the balance in financial institutions, \$500,000 was covered by federal depository insurance and \$11,613,563 was collateralized as required by State law (*Government Code* Section 53630), by the pledging financial institution with assets held in a common pool for the District and other governmental agencies, but not in the name of the District.

Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

- Uncategorized - Investments in the Local Agency Investment Funds/State Investment Pools are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's investments in LAIF and CAMP are not subject to the fair value measurement.

Note 4 - Capital Assets

Changes in capital assets accounts are summarized below:

Category	Balance June 30, 2023	Additions	Deletions	Balance June 30, 2024
<i>Sewer Fund</i>				
Capital assets not being depreciated				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Capacity rights	2,687,547	-	-	2,687,547
Total capital assets not being depreciated	<u>2,692,547</u>	<u>-</u>	<u>-</u>	<u>2,692,547</u>
Capital assets being depreciated				
Sewage collection facilities	5,340,307	-	-	5,340,307
Sewage treatment facilities	244,540	-	-	244,540
General plant and administration facilities	9,149,399	2,098,136	-	11,247,535
Seal Cove collection system	995,505	-	-	995,505
Other capital improvements	3,250,409	-	-	3,250,409
Total capital assets being depreciated	18,980,160	2,098,136	-	21,078,296
Accumulated depreciation	<u>(10,872,874)</u>	<u>(538,270)</u>	<u>-</u>	<u>(11,411,144)</u>
Net capital assets being depreciated	8,107,286	1,559,866	-	9,667,152
Property, plant and equipment, net	<u>\$ 10,799,833</u>	<u>\$ 1,559,866</u>	<u>\$ -</u>	<u>\$ 12,359,699</u>
<i>Water Fund</i>				
Capital assets not being depreciated				
Land and easement	\$ 734,500	\$ -	\$ -	\$ 734,500
Total capital assets not being depreciated	<u>734,500</u>	<u>-</u>	<u>-</u>	<u>734,500</u>
Capital assets being depreciated				
Water meters	1,058,985	-	-	1,058,985
Water general plant	29,787,722	444,529	-	30,232,251
Other capital assets	48,172	-	-	48,172
Surface water rights	300,000	-	-	300,000
Total capital assets being depreciated	31,194,879	444,529	-	31,639,408
Accumulated depreciation	<u>(15,809,611)</u>	<u>(1,027,852)</u>	<u>-</u>	<u>(16,837,463)</u>
Net capital assets being depreciated	15,385,268	(583,323)	-	14,801,945
Property, plant and equipment, net	<u>\$ 16,119,768</u>	<u>\$ (583,323)</u>	<u>\$ -</u>	<u>\$ 15,536,445</u>

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Capacity Rights in Sewer Authority Mid-Coastside

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

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

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

SAM provides sewage collection and treatment services, for which the District pays a monthly fee. The District paid \$1,983,369 for these collection and treatment services for the year.

The Sewer Authority Mid-Coastside complete audited financial statements are available at 1000 Cabrillo Hwy N, Half Moon Bay, CA 94019.

Note 5 - Leases

The District has multiple contracts for leases of District property wireless communications facilities. The leases expire between fiscal years 2024 through 2026. The discount rates were between 1.91% and 3.00%. As of June 30, 2024, the District's receivable for lease payments was \$74,585. The District also has a deferred inflow of resources associated with these leases that will be recognized as revenue over the lease term. As of June 30, 2024, the balance of the deferred inflow of resources was \$68,453.

Note 6 - Long Term Obligations

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

	Balance			Balance		
	June 30, 2023	Additions	Reductions	June 30, 2024	Current Portion	Long-Term Portion
General Obligation Bonds, 2020 Series	\$ 5,228,976	\$ -	\$ (926,569)	\$ 4,302,407	\$ 937,161	\$ 3,365,246
PNCEF Financed Purchase	559,133	-	(160,111)	399,022	167,593	231,429
CIEDB loan - Direct borrowing	630,031	-	(33,742)	596,289	34,781	561,508
SRF Loan - Direct borrowing	2,518,176	-	(184,661)	2,333,515	188,896	2,144,619
Totals	<u>\$ 8,936,316</u>	<u>\$ -</u>	<u>\$ (1,305,083)</u>	<u>\$ 7,631,233</u>	<u>\$ 1,328,431</u>	<u>\$ 6,302,802</u>

A. General Obligation Bonds, Series 2020

On November 13, 2020, the District issued General Obligation Bonds Series 2020 in the amount of \$7,524,000. The bonds were issued to fully refund the General Obligation Bonds Series 2012, which the District issued for the acquisition and improvements of a domestic water supply, treatment, and fire protection system serving the entire District service area, and to finance improvements to the District's water system. The District therefore recognized an economic gain of \$360,600 and future cash saving of \$419,027. These bonds are payable from the levy of ad valorem taxes on all property within the District. Interest on the bonds is 1.4 percent and is payable on February 1 and August 1 of each year, commencing February 1, 2021.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Principal is due semi-annually beginning February 1, 2021, in amounts ranging from \$473,189 to \$488,986, with a final payment of \$488,986 due August 1, 2028. Below is a summary schedule of future payments on the bonds:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 937,161	\$ 46,384	\$ 983,545
2026	947,876	35,670	983,546
2027	958,712	24,833	983,545
2028	969,673	13,873	983,546
2029	488,985	2,787	491,772
Total	\$ 4,302,407	\$ 123,547	\$ 4,425,954

B. Finance Purchase

On November 7, 2006, the District entered into a purchase agreement with a financial institution in the amount of \$1,854,443 at a fixed interest rate of 4.56 percent annually. The agreement matures on October 7, 2026. The agreement was to finance the acquisition, construction and installation of energy conservation capital facilities for the District's water system with the expectation that the cost thereof will be offset through reductions in future energy costs created by the facilities. As security for its obligation under this lease the District has pledged to the Lessor a security interest in the net revenue of both the water and sewer enterprises.

The financing was originally provided by Citibank at a rate of 4.56 percent for a 20-year term and is now held by PNC Equipment Finance (PNCEF). Effective March 15, 2013, the District refinanced the capital lease with PNCEF at a rate of 2.95 percent.

Below is a summary schedule of future payments on the financing:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 167,593	\$ 9,522	\$ 177,115
2026	172,794	4,506	177,300
2027	58,635	361	58,996
Total	\$ 399,022	\$ 14,389	\$ 413,411

C. CIEDB Loan

On October 1, 2008, the District entered into an enterprise fund installment sale agreement with California Infrastructure and Economic Development Bank (CIEDB) in the amount of \$1,010,000. The agreement was to purchase a facility in order to renovate and upgrade two sewer pump stations. The agreement matures on December 3, 2037 with principal amounts due August 1, and interest payments due on February 1 and August 1 of each year. The interest rate is 3.05 percent per annum.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Below is a summary schedule of future payments on the loan:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 34,781	\$ 17,656	\$ 52,437
2026	35,841	16,579	52,420
2027	36,935	15,470	52,405
2028	38,061	14,326	52,387
2029	39,222	13,147	52,369
2030 – 2034	214,800	46,761	261,561
2035 – 2038	196,649	12,221	208,870
Total	\$ 596,289	\$ 136,160	\$ 732,449

D. State Revolving Fund Loan

On July 10, 2012, the District entered into an agreement with the State of California Department of Health under the Safe Drinking Water State Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan and a grant made by the State to the District to assist in financing the cost of studies, planning and other preliminary activities for a project which will enable the District to meet safe drinking water standards. Under this agreement, the State will lend the District an amount not to exceed \$500,000, payable in five years from the first principal and interest invoice. On November 14, 2012, the District entered into an additional agreement with the State of California Department of Health under the Safe Drinking Water Revolving Fund Law of 1947. This agreement constitutes funding in the form of a loan made by the State to the District to assist in financing the construction of the preliminary activities noted above.

The District will make semiannual payments for the principal and any interest amounts due January 1 and July 1 of each year until the loan is repaid in full at an interest rate of 2.28 percent per annum.

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	\$ 188,896	\$ 52,216	\$ 241,112
2026	193,234	47,878	241,112
2027	197,671	43,440	241,111
2028	202,211	38,900	241,111
2029	206,855	34,256	241,111
2030 – 2034	1,107,757	97,799	1,205,556
2035 – 2036	236,891	4,064	240,955
Total	\$ 2,333,515	\$ 318,553	\$ 2,652,068

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Note 7 - Deferred Contribution Plan

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

Note 8 - Defined Benefit Plan

A. Plan Description

The District has adopted, through the Public Agency Retirement Services (PARS), a tax qualified governmental defined benefit plan for the benefit of eligible District employees to provide retirement benefits. PARS is a private agent-multiple employer agency specializing in retirement services. The plan conforms to the requirements of Internal Revenue Code Section 401(a) tax-qualified multiple employer retirement system and therefore is entitled to favorable tax treatment.

Members are eligible to receive benefits under the PARS plan if they:

- a) Were a full-time employee of the District on or after July 1, 2015;
- b) Are at least sixty-two years of age;
- c) Have completed at least five or more years of full-time service with the District;
- d) Have applied for benefits under the Plan; and
- e) Have terminated employment with the District.

B. Benefits Provided

Members are paid benefits equal to an amount equal to one-twelfth (1/12) of the number of full and partial years of full-time continuous employment with the District completed as of the member's retirement times the member's final pay times 2%. Upon death of a member, the member's monthly allowance will automatically continue to an eligible survivor. No preretirement disability benefits are provided. Pre-retirement death benefits are provided for employees who have at least five years of full-time employment with the District.

Employees who terminate employment or are terminated whether voluntarily, involuntarily, by death, disability or in any other manner prior to completing five (5) years of full-time service with the Employer, will receive one hundred percent (100%) of their Employee contributions made to the Plan plus three percent (3%) interest per annum.

The Plan's provisions and benefits in effect at June 30, 2024, are summarized as follows:

Formula	2% @62
Benefit vesting schedule	5 years of service
Benefit payments	Monthly for life
Retirement age	62
Required employee contribution rates	7.75%
Required employer contribution rates	7.30%

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

C. Employees Covered by Benefit Terms

At the June 30, 2024, measurement date the following employees were covered by the benefit terms for the Plan:

	PARS Plan
Inactive employees or beneficiaries currently receiving benefits	2
Inactive employees entitled to but not yet receiving benefits	2
Active employees*	8
Total	12

D. Contributions

The District contributed the actuarially determined contribution to the PARS plan. For the measurement period ended June 30, 2024, the employer contributions were \$72,022.

E. Net Pension Liability

The District’s net pension liability for the Plan is measured as the total pension liability, less the pension plan’s fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2023, using an annual actuarial valuation date of June 30, 2023. A summary of principal assumptions and methods used to determine the net pension liability is shown below:

Actuarial Assumptions - The total pension liabilities in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

- Valuation Date
- Contribution Policy
- Discount Rate and Long-Term Expected Rate of Return on Assets
- General Inflation
- Mortality, Retirement, Disability, Termination
- Mortality Improvement
- Salary Increases
- June 30, 2023
- District contributes full ADC
- 6.25% at June 30, 2023
- 6.25 at June 30, 2022
- Expected District contributions projected to keep sufficient plan assets to pay all benefits from trust
- 2.50% annually
- CalPERS 2000-2019 Experience Study
- Mortality projected fully generational with Scale MP-2021
- Aggregate – 2.75% annually
- Merit – CalPERS 2000-2019 Experience Study

F. Discount Rate

The best estimate for the long-term rate of return of 6.25% is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The table below reflects discount rate development. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

Asset Class Component	Target Allocation PARS-Capital Appreciation	Expected Real Rate of Return
Global equity	75%	4.56%
Fixed income	20%	0.78%
Cash	5%	(0.50%)
Assumed long-term rate of inflation		2.50%
Expected long-term net rate of return, rounded		6.25%

G. Changes in Net Pension Liability (Asset)

The changes in the Net Pension Liability (Asset) for the Plan are as follows:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability (Asset)
Balance at 6/30/23 (6/30/22 measurement date)	\$ 1,206,002	\$ 1,165,171	\$ 40,831
Service cost	117,254	-	117,254
Interest	82,271	-	82,271
Changes of benefit terms	-	-	-
Actual vs. expected experience	35,048	-	35,048
Assumption changes	-	-	-
Contributions – employer	-	76,026	(76,026)
Contributions – employee	-	58,603	(58,603)
Net investment income	-	119,351	(119,351)
Benefit payments	(13,823)	(13,823)	-
Administrative expenses	-	(11,278)	11,278
Net Changes	220,750	228,879	(8,129)
Balance at 6/30/24 (6/30/23 measurement date)	\$ 1,426,752	\$ 1,394,050	\$ 32,702

Sensitivity of the Net Pension Asset (Liability) to Changes in the Discount Rate - The following presents the net pension asset (liability) of the District, calculated using the plan discount rate, as well as what the District's net pension asset (liability) would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	Discount Rate		
	1% Decrease (5.25%)	Current Rate (6.25%)	1% Increase (7.25%)
Net Pension Liability (Asset)	\$ 317,623	\$ 32,702	\$ (195,092)

H. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in the separately issued PARS financial report.

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

I. Pension Expense (Revenue) and Deferred Outflows/Inflows of Resources Related to Pension

For the year ended June 30, 2024, the District recognized actuarial pension expense of \$115,609. At June 30, 2024, the District reported deferred outflows and inflows of resources as follows:

	June 30, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 176,908	\$ 20,651
Changes in assumptions	22,249	3,015
Net difference between projected and actual earnings on plan investments	39,303	-
Employer contributions made subsequent to the measurement date	<u>72,022</u>	<u>-</u>
Total	<u>\$ 310,482</u>	<u>\$ 23,666</u>

Of the \$310,482 reported as deferred outflows of resources, \$72,022 relates to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ 38,970
2026	31,656
2027	72,903
2028	11,658
2029	6,249
Thereafter	53,358

Note 9 – Risk Management

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

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

Montara Water and Sanitary District

Notes to Financial Statements

June 30, 2024

The following is a summary of the insurance policies carried by the District as of June 30, 2024:

Type of Coverage	Coverage Limits
General Liability	\$ 15,500,000
Workers' Compensation	2,000,000

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

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

Note 10 – Grant Revenues

During fiscal year 2022-2023 the Sewer Authority Mid-Coastside (SAM) sustained major damage to their plant due to the winter storm event in December 2022 & January 2023. It was further discovered that the storm event qualified for potential reimbursement from the Federal Emergency Management Agency (FEMA) reimbursement funding of essential public utilities on the Coastside. However, due to SAM's organizational structure as a Joint Powers Association with two other member agencies, they could not apply for FEMA funding. The District, on behalf of SAM, agreed to operate as the initial sub-recipient of reimbursement funding from FEMA and the California Office of Emergency Services (CalOES) and remit funds to SAM as they are received. For fiscal year 2023-2024 The District passed through \$874,168 of federal funds and \$293,542 of State matching funds to a secondary subrecipient, SAM. SAM is an authorized agent on this award, and has signed and agreed to abide by all applicable compliance requirements.

Note 11 – Commitments and Contingent Liabilities

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

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

REQUIRED SUPPLEMENTARY INFORMATION

Montara Water and Sanitary District
Schedule of Changes in the Net Pension Liability and Related Ratios
Last 10 Years

Fiscal Year Ended	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2016
Total Pension Liability	\$ 117,254	\$ 114,116	\$ 92,326	\$ 89,637	\$ 93,834	\$ 91,101	\$ 83,063	\$ 80,448	
Service cost	82,271	71,339	58,354	49,961	41,731	34,674	30,574	10,064	
Interest on total pension liability	35,048	-	68,833	-	(9,020)	-	(37,021)	297,568	
Difference between expected and actual experience	-	-	15,798	-	17,159	-	(7,271)	-	
Changes in assumptions	(13,823)	(13,552)	(13,286)	(13,026)	(12,770)	(27,105)	(1,527)	-	
Benefit payments, including refunds of employee contributions	220,750	171,903	222,025	126,572	130,934	98,670	67,818	388,080	
Net change in total pension liability	1,206,002	1,034,099	812,074	685,502	554,568	455,898	388,080	-	
Total Pension Liability - beginning	\$ 1,426,752	\$ 1,206,002	\$ 1,034,099	\$ 812,074	\$ 685,502	\$ 554,568	\$ 455,898	\$ 388,080	
Total Pension Liability - ending (a)									
Plan fiduciary net position	\$ 76,026	\$ 68,381	\$ 67,434	\$ 61,266	\$ 46,775	\$ 45,411	\$ 44,093	\$ 37,027	
Contributions - employer	58,603	54,638	53,616	48,981	44,969	47,075	50,429	344,564	
Contributions - employee*	119,351	(168,052)	265,968	16,099	41,201	45,838	55,329	6,520	
Net investment income	(13,823)	(10,105)	(13,286)	(13,026)	(12,770)	(27,105)	(1,527)	-	
Benefit payments	(11,278)	(10,105)	(9,947)	(10,297)	(110)	(110)	(117)	(439)	
Administrative expense	228,879	(68,690)	363,785	103,023	120,065	111,109	148,207	387,672	
Net change in plan fiduciary net position	1,165,171	1,233,861	870,076	767,053	646,988	535,879	387,672	-	
Plan fiduciary net position - beginning	\$ 1,394,050	\$ 1,165,171	\$ 1,233,861	\$ 870,076	\$ 767,053	\$ 646,988	\$ 535,879	\$ 387,672	
Plan fiduciary net position - ending (b)									
Net pension asset (liability)	\$ (32,702)	\$ (40,831)	\$ 199,762	\$ 58,002	\$ 81,551	\$ 92,420	\$ 79,981	\$ (408)	
Plan fiduciary net position as a percentage of the total pension liability	97.71%	96.61%	119.32%	107.14%	111.90%	116.67%	117.54%	99.89%	
Covered employee payroll*	\$ 887,027	\$ 830,829	\$ 825,421	\$ 736,554	\$ 675,929	\$ 680,306	\$ 626,786	\$ 620,243	
Net pension asset (liability) as a percentage of covered employee payroll	3.69%	4.91%	-24.20%	-7.87%	-12.07%	-13.59%	-12.76%	0.07%	

*Measurement year 2016 includes employee purchases of past service contributions of \$297,568 in March 2016

Fiscal year 2015/16 was the first year of implementation for GASBS No. 68. Future periods will continue to be added until 10 years' data is presented.

Montara Water and Sanitary District
Schedule of Plan Contributions
Last 10 Years

	For the fiscal year ended June 30,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	
Actuarially determined contribution	\$ 72,022	\$ 74,601	\$ 68,382	\$ 67,434	\$ 50,970	\$ 46,774	\$ 45,862	\$ 40,741	\$ 40,316	
Contribution in relation to the actuarially determined contribution	(72,022)	(74,601)	(68,382)	(67,434)	(50,970)	(46,774)	(45,862)	(40,741)	(40,316)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Covered employee payroll	\$ 839,395	\$ 887,027	\$ 830,829	\$ 825,421	\$ 736,554	\$ 675,929	\$ 680,306	\$ 626,786	\$ 620,243	
Contributions as a percentage of covered payroll	8.58%	8.41%	8.23%	8.17%	6.92%	6.92%	6.74%	6.50%	6.50%	6.50%
Methods and assumptions for 2023/24 actuarially determined contribution										
Valuation date	June 30, 2021									
Actuarial cost method	Entry age normal, level % of pay									
Amortization method	N/A									
Asset valuation method	N/A									
Discount rate	Investment gains and losses spread over 5-year fixed period									
General inflation	6.25%									
Salary increases	2.50%									
Mortality	CalPERS 2000 - 2019 Experience Study									
Mortality improvement	Mortality projected fully generational with Scale MIP-2021									

Fiscal year 2015/16 was the first year of implementation for GASBS No. 68. Future periods will continue to be added until 10 years' data is presented.

OTHER SUPPLEMENTARY INFORMATION

Montara Water and Sanitary District
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures
Department of Federal Emergency Management Agency (FEMA)			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Pass-Through California Governors Office of Emergency Services (CalOES)			
FY 2022-2023 Winter Storm Damage			
Project 714823 - Force Main (F-Public Utilities)	97.036	CalOES ID: 081-91006	\$ 435,883
Project 714824 - Wastewater Treatment Plant Building & Contents (F-Public Utilities)	97.036	CalOES ID: 081-91006	149,951
Project 739728 - Montara Building Contents	97.036	CalOES ID: 081-91006	<u>288,334</u>
Subtotal Department of Federal Emergency Management Agency			<u>\$ 874,168</u>
Total Expenditures of Federal Awards			<u><u>\$ 874,168</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards

Montara Water and Sanitary District
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

1. The Schedule of Expenditures of Federal Awards presents the activities of federal award programs expended by the Montara Water and Sanitary District (the "District"). The District's reporting entity is defined in Note 1 to the financial statements.
2. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Authority under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.
3. The Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting. This is the same method of accounting as was used in the preparation of the District's basic financial statements.
4. During fiscal year 2022-2023 the Sewer Authority Mid-Coastside (SAM) sustained major damage to their plant due to the winter storm event in December 2022 & January 2023. It was further discovered that the storm event qualified for potential reimbursement from the Federal Emergency Management Agency (FEMA) reimbursement funding of essential public utilities on the Coastside. However, due to SAM's organizational structure as a Joint Powers Association with two other member agencies, they could not apply for FEMA funding. The District, on behalf of SAM, agreed to operate as the initial sub-recipient of reimbursement funding from FEMA and the California Office of Emergency Services (CalOES) and remit funds to SAM as they are received.
5. For fiscal year 2023-2024 The District passed through \$874,168 of federal funds and \$293,542 of State matching funds to a secondary subrecipient, Sewer Authority Mid-Coastside (SAM). SAM is an authorized agent on this award, and has signed and agreed to abide by all applicable compliance requirements.

OTHER REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Montara Water and Sanitary District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Montara Water and Sanitary District's basic financial statements, and have issued our report thereon dated November 20, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Montara Water and Sanitary District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montara Water and Sanitary District's internal control. Accordingly, we do not express an opinion on the effectiveness of Montara Water and Sanitary District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montara Water and Sanitary District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CROPPER ROWE, LLP
Walnut Creek, California
November 20, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Montara Water and Sanitary District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Montara Water and Sanitary District's major federal programs for the year ended June 30, 2024. Montara Water and Sanitary District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Montara Water and Sanitary District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Montara Water and Sanitary District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Montara Water and Sanitary District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Montara Water and Sanitary District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Montara Water and Sanitary District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit

conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Montara Water and Sanitary District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Montara Water and Sanitary District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Montara Water and Sanitary District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Montara Water and Sanitary District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the business-type activities of Montara Water and Sanitary District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Montara Water and Sanitary District's basic financial statements. We issued our report thereon dated November 20, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CROPPER ROWE, LLP
Walnut Creek, California
November 20, 2024

Montara Water and Sanitary District
Status of Prior Year Audit Findings
For the Year Ended June 30, 2024

N/A - No prior year findings.

Montara Water and Sanitary District
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	unmodified
Internal control over financial reporting:	
Material weaknesses identified?	no
Reportable conditions identified not considered material weaknesses?	no
Noncompliance material to financial statements?	no

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	no
Reportable conditions identified not considered material weaknesses?	no
Type of auditors’ report issued on compliance for major programs:	unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516?	no
Identification of major programs:	
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	97.036
Dollar threshold to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low risk auditee?	No

Section II – Findings related to the Financial Statements Required to be reported in Accordance with Generally Accepted Government Auditing standards

Our audit disclosed no findings related to the financial statements required to be reported in accordance with Generally Accepted Government Auditing Standards.

Section III – Federal Award Findings

Our audit disclosed no findings or questioned costs that related to federal awards.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: December 5, 2024

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

SUBJECT: Review and Possible Action Concerning Agreement with San Mateo County Pre-Hospital Emergency Medical Services Group for the Installation of Emergency Communication Equipment at the Schoolhouse Tank Site

The Coastside Fire Protection District (CFPD) plans to modernize the existing Fire Station in Moss Beach and approached MWSD in 2023 with the request to permanently mount the fire communication radio antenna to one of the Districts Schoolhouse Tanks. The site was investigated and determined to be a superior location for the antenna system.

MWSD owns and operates the facilities on the Schoolhouse site and holds an easement on the real property owned by Mid Pen Housing Corporation. The fire communication antenna system is owned by a Joint Powers Authority, the San Mateo County Pre-Hospital Emergency Medical Services Group. MWSD and the property owners desire to provide the necessary access and space within the easement Area and the Water Fac Emergency Medical Services Group and negotiated an agreement and a grant of rights to the JPA for the purposes described. The agreement also provides financial compensation for energy cost and administrative expenses to MWSD.

RECOMMENDATION:

Approve Resolution No.____, Resolution of the Board of the Montara Water and Sanitary District Approving an Agreement between the San Mateo County Pre-Hospital Emergency Medical Services Group and Montara Water and Sanitary District Relating to Access to Install and Service Communications Equipment and Grant of Non-Exclusive Easement Rights.

Attachments

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING AN AGREEMENT BETWEEN THE SAN MATEO COUNTY PRE-HOSPITAL EMERGENCY MEDICAL SERVICES GROUP AND MONTARA WATER AND SANITARY DISTRICT RELATING TO ACCESS TO INSTALL AND SERVICE COMMUNICATIONS EQUIPMENT AND GRANT OF NON-EXCLUSIVE EASEMENT RIGHTS
(San Mateo County APN: 037-022-070)**

WHEREAS, Montara Water and Sanitary District (“District”) is a public agency formed as a special district and authorized under California law to provide water and sanitation services within its jurisdiction; and,

WHEREAS, the District holds an easement on real property owned by the MidPen Housing Corporation, a California non-profit corporation (“MidPen”), located at 799 Lincoln Street, Moss Beach, CA (San Mateo County APN: 037-022-070) (“Easement Area”), upon which the District owns and operates certain facilities, including a water tank and appurtenant building (“Water Facilities”); and,

WHEREAS, the San Mateo County Pre-Hospital Emergency Medical Services Group, a joint powers authority (“JPA”), provides fire and emergency medical services and related dispatch communications within San Mateo County, and in is need of property for the purpose of relocating, installing and servicing communications equipment currently located at Coastside Fire Protection District Station #44 (“JPA Facilities”); and,

WHEREAS, the District and Mid-Pen desire to provide to JPA the necessary access and space within the Easement Area and the Water Facilities for the JPA to relocate and install the JPA Facilities; and,

WHEREAS, the District, Mid-Pen and the JPA have negotiated an agreement and a grant of rights to the JPA for the purposes hereinabove described; and

WHEREAS, this Board desires to enter into an agreement and approve a grant of rights to the JPA for the JPA Facilities.

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

1. The Board hereby approves that certain agreement titled “An Agreement Between The San Mateo County Pre-Hospital Emergency Medical Services

RESOLUTION NO. _____

**RESOLUTION OF THE BOARD OF THE MONTARA WATER AND SANITARY DISTRICT APPROVING AN AGREEMENT BETWEEN THE SAN MATEO COUNTY PRE-HOSPITAL EMERGENCY MEDICAL SERVICES GROUP AND MONTARA WATER AND SANITARY DISTRICT RELATING TO ACCESS TO INSTALL AND SERVICE COMMUNICATIONS EQUIPMENT AND GRANT OF NON-EXCLUSIVE EASEMENT RIGHTS
(San Mateo County APN: 037-022-070)**

Group And Montara Water And Sanitary District Relating To Access To Install And Service Communications Equipment”, and the District General Manager is authorized and directed to execute and record said agreement, if necessary, to which copy reference is hereby made for full particulars thereof.

2. The Board hereby approves that certain grant of rights titled “Grant of Non-Exclusive Easement Rights”, and the District General Manager is authorized and directed to execute and record said grant, to which copy reference is hereby made for full particulars thereof.

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 Special Adjourned Meeting thereof held on the 5th day of December 2024, by the following vote:

AYES, Directors:

ABSTENTION:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

AN AGREEMENT BETWEEN THE SAN MATEO COUNTY PRE-HOSPITAL EMERGENCY
MEDICAL SERVICES GROUP AND
MONTARA WATER AND SANITARY DISTRICT RELATING TO ACCESS
TO INSTALL AND SERVICE COMMUNICATIONS EQUIPMENT

This Agreement, for reference dated, _____, is by and between the San Mateo County Pre-Hospital Emergency Medical Services Group, a joint powers authority, ("JPA") and Montara Water and Sanitary District ("District") related to real property owned by MidPen Housing Corporation, a California non-profit corporation (MidPen) located at 799 Lincoln Street, Moss Beach, CA (San Mateo County APN: 037-022-070) ("Tank Site"). Collectively, JPA and District are referred to as the Parties.

RECITALS

WHEREAS, the Tank Site is owned by MidPen; and

WHEREAS, the District is a special district providing water and sanitation services within its jurisdiction and holds an easement on the Tank Site for public water purposes ("Easement", Exhibit A) and upon which is situated certain District owned facilities, including a water tank and appurtenant building ("Water Facilities"); and,

WHEREAS, JPA is a public agency that provides fire and emergency medical services and related dispatch communications within San Mateo County; and,

WHEREAS, MidPen and District granted to JPA a non-exclusive access easement to and within the District's Easement ("Easement Area", Exhibit B) for the purpose of relocating, installing and servicing communications equipment currently located at Coastside Fire Protection District Station #44 ("JPA Facilities"); and,

WHEREAS, the District and the JPA wish to set forth the terms and conditions for the relocation and installation of the JPA Facilities within the Easement Area and the Water Facilities.

AGREEMENT

The Parties agree as follows:

1. Access And Use Of Easement Area And District Facilities. The JPA has the right to use the Easement Area for the placement of the Facilities, which is subject to the terms and conditions hereinafter set forth, and in consideration of the duties, covenants and obligations of the JPA under that certain Grant of Non-Exclusive Easement Rights, granted by MidPen and the District unto the JPA and recorded on _____ 2024 in the Official Records of San Mateo County as Instrument No. 20657Q, Volume 3352, page 322 ("Grant").

Pursuant to the Grant and the terms contained in this Agreement, the JPA shall have non-exclusive use of the Easement Area for the installation, operation, maintenance, modification, repair, and removal of JPA's Facilities consisting of: a sheltered cabinet and cabinet rack with radio equipment, timing equipment and radio frequency equipment as well as poles supporting

radio antennas, as set forth in more detail on the attached Exhibit C and made a part hereof, which shall be placed and maintained at the sole cost of JPA.

The JPA shall have the right to install subsurface conduits, innerduct and other necessary connections (and the cables, wires, and necessary connections and improvements of such third parties related to JPA, such as JPA's utility providers) within the Easement Area, between the existing access road abutting the Tank Site and the Water Facilities, in accordance with sketches or specifications to be provided by JPA to District. JPA's Facilities will be completed and functioning satisfactorily within two years of the commencement of this agreement. Once installation of the JPA Facilities is complete, or in the instance of required maintenance or on-going servicing of same under this Agreement, JPA shall restore the affected area to like or better condition at JPA's sole cost.

JPA shall have such rights provided no such activity interfere with the operations of the District Facilities, including District's rights under the Easement. JPA shall not, during construction or otherwise, impede access to or in any way obstruct, interfere with or hinder the use of District's Water Facilities or any entrance ways thereto. If any of the foregoing occurs, JPA shall take immediate corrective action, and shall use best efforts to correct same within four (4) hours of notice by District.

JPA agrees, represents and warrants that (a) it shall obtain, at its sole cost and expense, prior to start of installation of the JPA Facilities, all necessary federal, state, and municipal permits, licenses, and approvals and (b) JPA's use of the Easement Area and placement of the JPA Facilities shall comply with all applicable safety standards, as modified from time to time, of any governing body with jurisdiction over JPA's operations. JPA shall prominently label any equipment with appropriate safety warnings as established by any government agencies with jurisdiction over such matters.

2. Fees And Costs. At the time of execution of this Agreement by both Parties ("Effective Date"), JPA shall pay to District a one-time administrative fee of Five Thousand and No/100 Dollars (\$5,000). Thereafter, and commencing on the first day of the month of the year following the Effective Date and each year thereafter, JPA shall pay to District an annual sum of Twelve Hundred and No/100 Dollars (\$1,200.00) for the District's on-going administration of this Agreement. Upon the first (1st) anniversary of the Effective Date and each year thereafter throughout the term of this Agreement, the annual administrative fee shall automatically increase by three percent (3%) per year.

Additionally, JPA shall be responsible to pay utility costs for the electrical and any other utilities attributable to the JPA Facilities. District permits JPA to draw electricity from the existing utilities of District's Facilities, and JPA shall pay District, a monthly Utility Charge (the "Utility Charge") in the amount of One Hundred and no/100 Dollars (\$100.00) reflecting District's cost of such utilities so drawn by JPA. JPA shall provide District, at JPA's cost, a digital monitor (or emon-dmon meter) that allows both District and JPA to determine the amount of power used by JPA. If District determines the cost of electricity consumed by JPA exceeds the Utility Charge, then JPA, upon receipt of written notice by District and receipt of reasonable evidence of such cost, shall (i) reimburse District for the difference within thirty (30) calendar days after JPA's receipt of such notice and thereafter (ii) pay the increased monthly Utility Charge to account for JPA's actual electrical usage. The Utility Charge shall be due upon the installation of the JPA facilities and shall be paid to District monthly. Both parties agree that District shall not be held liable for any damages sustained by JPA resulting from JPA's use of these utilities. JPA shall faithfully

keep and observe all the terms, conditions and covenants of this Agreement and pay all amounts due hereunder, all without diminution, credit or deduction. JPA shall comply with any applicable energy conservation requirements imposed by law.

3. No Warranties. JPA agrees that the JPA Facilities shall be considered JPA's personal property. District makes no warranties, implied or otherwise, as to the fitness of the Easement Area for JPA's intended use or the condition of the Water Facilities, Easement Area or the Tank Site. JPA has inspected the Water Facilities, Easement Area and the Tank Site and accepts the same "AS IS" and agrees that District is under no obligation to perform any work or provide any materials to prepare the Water Facilities, Easement Area or the Tank Site for JPA. District shall not be liable to JPA or any third party on account of any pre-existing defect or condition on or with respect to the Water Facilities, Easement Area or the Tank Site for JPA, whether or not such defect or condition is disclosed by JPA's inspection, except as defined and agreed by both District and JPA in this Agreement.

4. Maintenance. JPA, through its designated and approved employees and contractors, shall be solely responsible, at its sole risk and cost, without obligation on District's part, for the maintenance, repair, replacement and care of the Easement Area and JPA Facilities and shall maintain the same in a clean, sanitary, and safe condition and in good repair and free of any defects at all times. Unless restricted, limited or precluded due to an emergency situation, governmental law, rule or regulation, damage or destruction or condemnation or court order, JPA shall have access to the Easement Area and JPA Facilities during normal business hours (9am-5pm, Monday through Friday, holidays excepted) upon twenty-four (24) hours advance notice to District. Notice by email to designated District representative is acceptable. In accessing the Premises, JPA agrees to cooperate with any reasonable security procedures utilized by District, provided JPA receives prior written notice of the same, and further agrees not to unreasonably disturb or interfere with the surrounding properties or other activities of District. JPA shall provide to District a list of representatives with access authorization and shall update said list of representatives whenever necessary. At the time that such notice is given, JPA shall inform District of the names of the persons who will be accessing the Property, the reason for entry, and the expected duration of the work to be performed. JPA need not wait for a response from District. In the event of an emergency, JPA may, by contacting District, access the Property on a 24-hour, seven-day per week basis (unless access is restricted, limited or precluded due to such emergency situation, any governmental law, rule or regulation, damage or destruction or court order) and shall use commercially reasonable efforts to provide prior notice to District before entering the Property. District and its agents shall have the right in all cases to accompany JPA during any entry by JPA. District and its agents, representatives and others designated by District shall have the right to enter and inspect the Water Facilities at any time. JPA shall have access to the Water Facilities in accordance with the reasonable security requirements of the District.

5. Damage to District Facilities. If, as a result of JPA's use of the Easement Area or District Facilities, or any other person or entity acting under JPA's direction or control, any of District's Water Facilities are removed or damaged, District may repair or replace such Water Facilities in its sole discretion, with all reasonable costs and expenses to be paid by JPA. District may perform or complete the work at the expense of JPA, which expense JPA agrees to pay to District promptly upon demand, including but not limited to engineering costs and any legal expenses incurred to collect such costs.

6. Damage to JPA Facilities. District has no responsibility for the protection, maintenance, damage to, or removal of JPA's Facilities caused by or resulting from District's use of the Easement or Water Facilities or operation thereon. It is the sole responsibility of the JPA to provide and maintain adequate protection and surface markings for its own facilities. Subject to the foregoing, if JPA's properly marked, protected and maintained facilities are damaged by the active negligence or willful misconduct of District, including District's contractors or agents, District shall repair the damage at its sole cost and expense or, at the discretion of and upon written notice from District, the damage shall be repaired by JPA and the pre-approved reasonable cost of such repair shall be paid for by District. Under no circumstance shall District have any liability to JPA or to any other person or entity, for consequential or special damages, or for any damages based on loss of use, revenue, profits or business opportunities arising from or in any way relating to, any damage or destruction of any portion of the JPA's Facilities. JPA hereby acknowledges that its sole remedy for any damage to or destruction of any portion of JPA's Facilities, to the extent District is otherwise so liable under this Agreement or the Grant, shall be to require District to repair or replace the damaged or destroyed portion or reimburse JPA for JPA's pre-approved reasonable costs and expenses in repairing or replacing the damaged or destroyed portion.

7. Insurance. JPA, at JPA's sole cost and expense, shall procure and maintain during the entire term of this Agreement a policy of commercial general liability insurance, or self-insurance with a combined single limit of at least two million dollars (\$2,000,000.00) per occurrence for injury, death, and property damage, provided that such limits may be satisfied with a combination of primary and umbrella policies. JPA shall maintain during its use all risk property insurance on the JPA Facilities in sufficient amounts to cover any loss thereof. JPA shall be solely responsible for insuring the JPA Facilities, and District shall have no liability to JPA in the event of any damage, destruction or theft of any portion of the JPA Facilities.

JPA shall also maintain in force during its use all required workers' compensation and other similar insurance pursuant to all applicable state and local statutes, and business automobile liability insurance having a combined single limit of not less than One Million Dollars (\$1,000,000.00) per occurrence and insuring JPA against liability for claims for bodily injury, death, or property damage, arising out of ownership, maintenance, or use of any owned, hired or non-owned automobiles. JPA shall name District as an additional covered party. JPA shall provide to District a certificate of insurance evidencing the coverage required by this section on or by the Effective Date. The limit of any insurance shall not limit the liability of JPA under this Agreement. All policies maintained by JPA shall provide coverage on a claims made basis. JPA shall be solely responsible for insuring that the amount of insurance maintained by JPA is sufficient for its purposes.

JPA shall ensure that its contractors and subcontractors procure and maintain in full force and effect during the course of construction a "broad form" commercial general liability and property damage policy of insurance naming District as an additional insured. The minimum limit of coverage of the aforesaid policy shall be in the amount of not less than One Million Dollars (\$1,000,000.00) per occurrence and in the amount of not less than Two Million Dollars (\$2,000,000.00) annual aggregate and shall contain a severability of interest clause or a cross liability endorsement. Such insurance shall further insure against liability for property damage of at least One Million Dollars (\$1,000,000.00) and shall conform to the other requirements

imposed with respect to JPA's commercial general liability insurance pursuant to this Agreement.

District and District's employees, directors, officers, representatives board members, and agents (hereafter, "District's Agents") shall not be liable or responsible to JPA, and JPA hereby waives any claim for, any loss or damage to any property or person or loss of use of any property occasioned by theft, fire, act of God, public enemy, riot, strike, insurrection, war, court order, requisition or other order of governmental body or authority.

JPA releases District and District's Agents from any claims for damage to any person or to the JPA Facilities or to the Water Facilities thereon caused by, or that result from, risks insured against or required to be insured against under this Agreement; provided that such waiver shall be effective only to the extent permitted by the insurance covering such loss and to the extent such insurance is not prejudiced thereby, and only in proportion to and to the extent that the claims arise from the negligent or intentional acts or omissions of JPA.

8. Interference. At all times during JPA's use of the Easement Area and Water Facilities, JPA agrees to use equipment of the type that will not cause interference to District's Water Facilities or access thereto existing on or in the Easement and Easement Area. If any interference to the use or enjoyment of the Easement by District results, directly or indirectly, from the operation of the JPA Facilities, JPA shall have a forty-eight (48) hour cure period, after receipt of written notice from District, within which to eliminate such interference. If such interference is not corrected within the forty-eight (48) hour cure period, then JPA shall terminate the use of the interfering equipment (except for intermittent testing) until such time as the interference is eliminated. If the interference is unable to be eliminated within thirty (30) days after JPA's receipt of notice of interference, either party shall have the right to terminate this Agreement. In such an event, JPA shall remove its equipment in accordance with the terms of this Agreement and the Grant shall be extinguished.

9. Indemnification. To the fullest extent allowed by law, JPA shall indemnify, defend and hold District and District's Agents harmless from and against any and all liability, damage, loss, judgment, cost, expense, claim, alleged claim or cause of action (including reasonable attorney's fees, costs, and expenses, or liabilities (collectively "Claims") of defending against such claims) of any nature arising out of the terms and conditions of this Agreement and/or JPA's use of the Easement Area under the Grant and which are caused by (A) the installation, use, operation, maintenance, repair, or replacement of the JPA Facilities on or in the Water Facilities or Easement Area by JPA or JPA's, officers, , agents,, or employees, contractors, sub-contractors, or other representatives ("JPA's Agents"), (B) any work performed by or required to be performed by JPA or JPA's Agents under this Agreement, (C) negligent acts or omissions of JPA or JPA's Agents, or (D) JPA's failure to comply with the terms of this Agreement. JPA's indemnity obligations under A, B, or C above are only in proportion to, and to the extent that the claims arise from the negligent or intentional conduct or omissions of JPA or JPA's Agents.

JPA agrees that District and District's Agents shall have no liability to JPA or anyone claiming under or through JPA for any injury, inconvenience, loss, cost, expense, or damage (i) caused by failure of the JPA Facilities or the malfunctioning or interruption of any service, utility, facility, or installation of the JPA Facilities, or for the making of any alteration of or improvement or

repair to the JPA Facilities, whether required by any governmental agency, or due to casualty or for any other reason. Without limiting the foregoing, JPA also agrees that District shall not be liable for damage to JPA's Facilities for vandalism, theft, misappropriation, or loss thereof, or for any damage or inconvenience which may arise through maintenance, repair, or alteration of any part of the Easement Area, or failure to make any such repairs, or from any other cause.

10. Environmental. (a) JPA agrees that each will be responsible for compliance with any and all applicable governmental laws, rules, statutes, regulations, codes, ordinances, or principles of common law regulating or imposing standards of liability or standards of conduct with regard to protection of the environment or worker health and safety, as may now or at any time hereafter be in effect, to the extent such apply to that party's activity conducted in or on the Property. (b) JPA will not generate, store or dispose of any Hazardous Materials on or about the Premises or Property in violation of any applicable laws. "Hazardous Materials" shall mean any chemical, substance, waste or material which has been or is hereafter determined by any federal, state or local governmental authority to be capable of posing risk of injury to health or safety, including without limitation, those substances included within the definitions of "hazardous substances," "hazardous materials," "toxic substances," or "solid waste" under applicable laws, and includes without limitation petroleum, asbestos, polychlorinated biphenyls, flammable explosives, radioactive materials and radon gas.

11. Assignment. JPA shall have no right to sell, assign, transfer, or sublet all or any part of its interest in this Agreement or in the Grant or any part thereof, or permit all or any part of the Easement Area or Water Facilities to be used by any person or entity other than JPA, without the written approval of District, which may be withheld in District's sole discretion. District shall have the right to freely transfer and assign, in whole or in part, all its rights and obligations hereunder and in or on the Easement, and from and after such assignment, no further liability or obligation shall thereafter accrue against District hereunder.

12. Notices. Notices, requests and demands pertaining to the agreement other than notice of entry under paragraph 4 will be given by first class certified or registered mail, return receipt requested, or by a nationally recognized overnight courier, postage prepaid, to be effective when properly sent and received, refused or returned undelivered. Notices will be addressed to the parties hereto as follows:

If to JPA:

1510 Rollins Road
Burlingame, CA 94010

If to District:

General Manager
Montara Water & Sanitary District
8888 Cabrillo Hwy.

Montara, California 94037

Either party hereto may change the place for the giving of notice to it by thirty (30) days' prior written notice to the other party hereto as provided herein.

13. Condemnation. If all or any portion of the Premises shall be taken or condemned for any public purpose to such an extent as to make JPA unable to utilize the Premises, then this Agreement shall, at the option of either party, immediately cease and terminate upon thirty (30) days written notice to the other party. All proceeds from any taking or condemnation of the Easement or Easement Area shall belong to and be paid to District. However, JPA shall not be prevented from seeking a separate award for relocation expenses from the party or parties taking the Premises, so long as the award payable to District is not reduced as a result thereof. JPA shall have all rights to its JPA Facilities, which shall not be included in any taking or condemnation award to District.

14. Casualty. If the Easement Area or Water Facilities, through no fault or neglect of District, its agents, employees or contractors, shall be partially or totally destroyed by fire or other casualty so as to render same unusable and the JPA Facilities inoperable, this Agreement shall remain in effect until such time as the Easement Area or Water Facilities are made usable as determined by JPA and District, but without any obligation on the part of District to render the Easement Area or Water Facilities usable. Nothing herein shall be construed to require District to rebuild the Water Facilities, and if District elects not to rebuild, this Agreement shall terminate as of the date of such destruction and JPA shall remove the JPA Facilities pursuant to the terms of this Agreement.

15. Liens Prohibited. JPA shall be responsible for the satisfaction and payment of all amounts due to any provider of work, labor, material, or services claiming by, through or under JPA, and shall keep the Tank Site free and clear of all liens resulting from such labor, material and services. JPA shall not cause the Tank Site to be encumbered by liens, including mechanic's liens, as a result of its use, maintenance, or operation of the JPA Facilities. JPA shall immediately remove, by payment, bonding or otherwise, any mechanic's liens or encumbrances on the Tank Site arising out of activities conducted on JPA's behalf.

16. Termination. This Agreement will be terminated upon occurrence of the following events: extinguishment of District's Easement, by quitclaim or other property transfer; extinguishment of JPA's easement under the Grant, by quitclaim or other property transfer; partial or full destruction of the Water Facilities under the Causality provision of this Agreement; interference with the District rights under the Easement or Grant or this Agreement; material breach of this Agreement by either party.

17. Miscellaneous.

(a) **Amendment/Waiver.** This Agreement cannot be amended, modified or revised unless done in writing and signed by District and JPA. No provision may be waived except in a writing signed by both parties. The failure by a party to enforce any provision of this Agreement or to require performance by the other party will not be construed to be a waiver, or in any way affect the right of either party to enforce such provision thereafter.

(b) **Limitation of Liability.** Neither District nor the District's Agents shall be personally liable for the performance of District's obligations under this Agreement. The liability

of District for any of District's obligations under this Agreement shall be limited to District's interest in the Easement Area where the JPA Facilities are located. Notwithstanding any other provision of this Agreement, in no event shall District be liable to JPA for consequential damages, or loss of or interference with JPA's business, including without limitation lost profits.

(c) **Compliance with Law.** JPA agrees to comply with all laws, ordinances, rules and regulations applicable to its use of the Easement Area and the District's Facilities. JPA and JPA's contractors, subcontractors and other representatives shall not commit or suffer to be committed any waste upon the Tank Site, Easement Area or District Facilities; do or permit anything to be done in or about the Tank Site, Easement Area or District Facilities which will in any way obstruct or interfere with the rights of the use of the Easement by District; or use or allow the Premises to be used for any unlawful, immoral or hazardous purpose or any purpose not permitted by this Agreement; cause, maintain, or permit any nuisance in, on or about the Premises; or do or permit anything to be done in or about the Premises nor bring or keep anything in the Premises which will cause a cancellation of any insurance policy covering any portion of the Property or any of its contents.

(d) **Bind and Benefit.** The terms and conditions contained in this Agreement will run with the Tank Site and bind and inure to the benefit of the parties, their respective heirs, executors, administrators, successors and assigns.

(e) **Entire Agreement.** This Agreement and the exhibits attached hereto, all being a part hereof, constitute the entire agreement of the parties hereto and will supersede all prior offers, negotiations and agreements with respect to the subject matter of this Agreement. Exhibits are numbered to correspond to the section wherein they are first referenced. Except as otherwise stated in this Agreement, each party shall bear its own fees and expenses (including the fees and expenses of its agents, brokers, representatives, attorneys, and accountants) incurred in connection with the negotiation, drafting, execution and performance of this Agreement and the transactions it contemplates.

(f) **Governing Law.** This Agreement will be governed by the laws of the state in which the Premises are located, without regard to conflicts of law.

(g) **Warranties.** JPA and District (to the extent not a natural person) each acknowledge and represent that it is duly organized, validly existing and in good standing and has the right, power, and authority or capacity, as applicable, to enter into this Agreement and bind itself hereto through the party or individual set forth as signatory for the party below.

(h) **Survival.** Any provisions of this Agreement relating to indemnification shall survive the termination or expiration hereof. In addition, any terms and conditions contained in this Agreement that by their sense and context are intended to survive the termination or expiration of this Agreement shall so survive.

(i) **Further Acts.** Upon request, either District or JPA will cause to be promptly and duly taken, executed, acknowledged and delivered all such further acts, documents, and assurances as District or JPA may request from time to time in order to effectuate, carry out and perform all of the terms, provisions and conditions of this Agreement and all transactions and Permitted Use contemplated by this Agreement.

(j) **Partial Invalidity.** If any term of this Agreement is found to be invalid, void or unenforceable, the balance of this Agreement shall remain in full force and effect.

(k) **Counterparts; Electronic Signatures.** This Agreement, including all attachments and other documents incorporated into this Agreement or made applicable by reference, and any amendments, waivers, consents or supplements hereto or thereto, may be executed in counterparts (and by different Parties hereto in different counterparts), each of which will constitute an original, but all taken together will constitute a single document binding

on the Parties. This agreement and any amendments, waivers, consents or supplements hereto, may be executed and delivered by facsimile signature, PDF or any electronic signature complying with the U.S. federal ESIGN Act of 2000 (e.g., www.docusign.com).

(l) **Recordation.** Either party hereto may submit this agreement or a memorandum thereof to the Recorder of the County of San Mateo, California, for recordation in the Official Records of said County.

IN WITNESS WHEREOF, the parties have caused this Agreement to be effective as of the Effective Date.

“DISTRICT”

Montara Water and Sanitary District

By: _____
Print Name:
Title:
Date:

“JPA”

San Mateo County Pre-Hospital Emergency
Medical Services Group Joint Powers
Authority

By: *Clayton Holstine*
Clayton Holstine (Nov 26, 2024 10:36 PST)
Print Name: Clay Holstine
Title: Acting Interim Executive Director
Date: November 26, 2024

EXHIBITS

EXHIBIT C

DESCRIPTION OF FACILITIES/EQUIPMENT

- a. Equipment will consist of a 7-foot tall 23-inch-wide cabinet and a 7-foot tall 19-inch-wide open equipment rack located in the existing pump house structure at the tank site
- b. The cabinet will have an external heat exchanger / cooling condenser that will be placed on a non-permanent concrete pad outside of the existing pump house building.
- c. Occupying both the cabinet and rack will be radio equipment, timing equipment, batteries, and Radio Frequency (RF) filtering equipment.
- d. On the two opposite corners of the building will be a quantity of 1 each, 2 inches by 20-foot poles anchored to the pump house building, that will support two radio antennas.
- e. Within approximately two years of the start of this agreement, an 8-foot x 8-foot shelter will be placed on the property and will house the radio equipment in the cabinet and open rack



MONTARA WATER AND SANITARY DISTRICT AGENDA

Handwritten initials in blue ink, possibly 'CH'.

For Meeting Of: **December 5, 2024**

FROM: Clemens Heldmaier, General Manager

SUBJECT: General Manager's Report

October 2024

811 Dig Alerts

- 10/7/24- 8200 Cabrillo Hwy. Work for sewer facilities. Marks checked and adequate.
- 10/8/24- 520 6th. Work for utilizes distribution, gas, PG&E. Marked mains and service line.
- 10/10/24- 651 Stetson. Work for utilizes distribution, gas, PG&E. Marks checked and adequate.
 - 141 Arbor. Work for utilizes distribution, gas, PG&E. Marks checked and adequate.
 - 155 7th. Work for sewer facilities. Marks checked and adequate.
- 10/14/24- 379 Nevada. Work for footing/foundation work. Marked main and service lines.
- 10/15/24- 397 11th. Residential property work, landscaping. No MWSD water within USA marks.
 - 1200 SVR. Residential, property work, tree removal/stump grinding. No MWSD water within USA marks.
 - 922 Date. Residential, property work, tree removal/stump grinding. Marke service line.
- 10/18/24- 180 San Lucas. Road work, asphalt. Marks checked and adequate.
 - 65 Bernal. Work for sewer facilities. Marks checked and adequate.
 - 380 Airport. New construction, utilities distribution. Marks checked and adequate.
 - 546 Buena Vista. Work for utilities distribution, electrical. Marked main and hydrant, customer on well.
 - 1112 Crescent. Work for sewer facilities. Marks checked and adequate.
 -
- 10/21/24- Alamo X Avery. Work for utility pole installation, PG&E. No MWSD water within USA marks.
 - 871 Harte. Work for sewer facilities. Marks checked and adequate.
 - 151 Alton. Work for sewer facilities. Marks checked and adequate.



MONTARA WATER AND SANITARY DISTRICT AGENDA

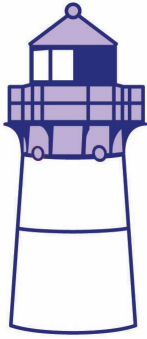
For Meeting Of: **December 5, 2024**

FROM: Clemens Heldmaier, General Manager

- 175 Marine. Work for sewer facilities. Marks checked and adequate.
- 2205 Carlos. Work for utility distribution, propane. No water within USA marks
- 922 Date. Residential property work, tree root/stump grinding. Service line marked up to meter.
-
- 10/23/24- 1015 Birch. Work for utility pole installation, PG&E. Marks checked and adequate.
 - 1079 Park Way. Work for utility pole installation, PG&E. Marked mains and service line.
- 10/28/24- 860 Harte. Work for sewer facilities. Marks checked and adequate.
 - 900 Harte. Work for sewer facilities. Marks checked and adequate.
 - 100 Birch. Work for sewer facilities. Marks checked and adequate.
- 10/29/24- 1100 Le Conte. Work for footings/foundation/new structure. No MWSD water, private utilities on property.
 - 1015 Birch. Work for utilities distribution, power pole. Marks checked and adequate.

Work Orders

- 10/1/24- 1894 SVR. MOVO. Final read taken and water left on.
- 10/2/24- 1011 Oak. Customer thinks they fixed leak and request verification. Meter indication of leak present, customer notified.
 - 1541 Main. MOVO. Final read taken and water left on.
- 10/11/24- 801 Buena Vista. MOVI Start read taken and water turned on at meter.
 - 297 14th. MOVO. Final read taken and water left on.
- 10/14/24- 2112 Vallemar. MOVO. Final read taken and water turned off at meter.
- 10/15/24- 860 Alta Vista. Customer is concerned about water main leak on his property. Leak investigated and confirmed and scheduled repair.
 - 1894 SVR. MOVO. Final read taken, water left on.
- 10/18/24- 1606 Buena Vista. Customer is concerned about spike in usage and request investigation. No sign of leak, Register and endpoint #'s match account, wrong meter was manually read.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

FROM: Clemens Heldmaier, General Manager

- 385 7th. Customer found water leaking at house and request assistance. Leak verified and helped customer with how to proceed, profile pulled and emailed to customer.
- 8520 Cabrillo Hwy. Customer needs help locating meter to turn off water. Meter located and water turned off.
- 10/23/24- 432 Vermont. MOVO. Final read taken and water turned off at meter.
- 10/24/24- Customer fixed leak and requests a profile. Leak indicator present when meter inspected, customer notified.
 - 893 Buena Vista. Customer noticed meter boxes had been dug up and asked if we knew what had happened. Leaking meter was repaired and in process of being backfilled.
- 10/25/24- 1850 SVR. Customer has leak in service line and request water be turned off at meter. MWSD operator shut off water at meter.
- 10/28/24- 312 14th. Customer is concerned about low water pressure. MWSD operator identified a faulty hose bib and fixed for customer.
 - 1850 SVR. Customer request a profile to verify leak has stopped. Profile pulled and customer emailed findings.
- 10/30/24- 840 Franklin. Customer is concerned about high water usage and suspects a leak. Profile pulled, no indication of a leak, customer emailed findings.
 - 1011 Oak. Customer cannot find a leak and requests help. Meter shows leak indication on and stayed on when house valve was shut, profile pulled and customer emailed findings.
 - 165 12th. Customer is concerned about high water usage and suspects a leak. No leak indication on meter, no active flow, volumetric test performed and good, replaced register head and endpoint. Customer notified.
- 10/31/24- 2112 Vallemar. MOVI. Final read taken and water turned on at meter.

After Hours Call Outs

- 10/1/24 – 4:15pm. PRTP. Operator called out to assist PG&E with access to the plant grounds. Reorganized locks to prevent future lockouts.
- 10/6/24 – 1:00pm. Operator called out for water shutoff at 1067 Acacia.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **December 5, 2024**

FROM: Clemens Heldmaier, General Manager

Repairs and Leaks

- 10/30/24 – replaced 8” effluent check valve at Portola tank with newer designed wafer style. Dug down 5ft and removed old check valve, cut new 8” pipe and glued flanges to PVC pipe, created an open work environment within re-laid boxes. Had custom 15lb aluminum lid made so we do not need to lift 80lb concrete lid anymore.

Miscellaneous

- Operation Dead Endpoint Absent Reads.
O.D.E.A.R.
 - 20 missed reads.
 - 11 missed reads not on missed read report.
 - 14 High Usages
 - 3, 0 reads
 - 1 MIA meters located.

Maintenance

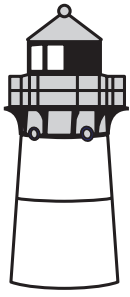
- 13 dead meters replaced.
- Install new booster pump at AVTP

Newsletter: The newest December/January edition of the District’s newsletter is attached to this report.

Manager Leave: The General Manager will be out of the office from December 18 – January 3.

RECOMMENDATION:

This is for Board information only.



Montara Water & Sanitary District

Staying Ahead of our Local Community Needs

Montara Water and Sanitary District (MWSD) works every day to deliver water, garbage and sewer services for the residents of Montara and Moss Beach. Over 6,000 residents rely on our services for their homes and businesses.

December 2024 -
January 2025

News for You: What Guides Us – MWSD Strategic Plan; Infrastructure Improvements – Well Work

What Guides Us – MWSD Strategic Plan

Ten years ago, the MWSD Board and over 70 local stakeholders engaged in a process to examine the challenges and opportunities of providing water, sewer and solid waste services in our community.

Through research, confidential interviews, Board planning workshops, a community workshop, as well as requests for input via advertisements, press and web coverage, the community developed a strategic plan to guide the work of the District.

We're proud to say this plan is the backbone of what we do. We've kept our eye on protecting our water sources, keeping our District staffed and strong, and ensuring our finances, facilities and operations are aligned to our goals and supportive of our community's needs.

As we continue to examine our current and future work, we will be looking to refresh our Strategic Plan, and engage with you to help guide our continued work.

Plan online at mwsd.montara.org/documents-and-links

Infrastructure Improvements – Well Work

MWSD is hard at work on upgrades to our Portola Nos. 1 and 4 wells. Both wells are part of our critical local water supply, but do not produce at the most optimal rate. Work underway today is aimed at increasing the productivity of each well, and ensuring they deliver today and well into the future. Similar work on our Portola No. 3 Well more than tripled its production!

This work is almost doubling the depth of our existing deep wells and allowing us to reach the next high quality underlying aquifer. By increasing the production of our Portola wells, we add additional water production capacity on the east side of Montara, balancing our sources and facilities throughout our community.

Our Vision: Trusted and proven to cost-effectively provide our customers with the services they need.

STRATEGIC GOALS

1. WATER SUPPLY PLANNING & SOURCE WATER PROTECTION:

Protect, maintain and develop existing and new water sources for best quality, cost and productivity, while ensuring the permanent sustainability of the District's water supply and quality.

2. COMMUNICATION: Actively communicate with all stakeholders in a clear, factual, timely, two-way manner to foster understanding and alignment between the District and those it serves and works with.

3. RATES AND FINANCE: Use the longest possible outlook for planning revenue needs, finances and rates. Base planning and decisions on a long-term, proactive understanding of finances, capital facility planning and operational and regulatory needs.

4. GOVERNMENTAL RELATIONS: Promote collaborative relationships and partnerships

5. ADDITIONAL SERVICES: Be open to providing additional services that are needed and desired within our service area.

6. OPERATIONS & ADMINISTRATION: Develop and maintain an organizational structure and management policies that foster a high performing, stable and productive organization that learns and improves over time.

7. BUILD & MAINTAIN FACILITIES THAT ARE RELIABLE, ENVIRONMENTAL AND EFFICIENT: Plan, provide for and maintain District facilities and other physical assets to achieve longterm, reliable, environmentally sound, and efficient District operations.

8. GOVERNANCE: The Board will govern lawfully, with an emphasis on (a) outward vision rather than internal preoccupation, (b) encouragement of diversity in viewpoints, (c) strategic leadership more than administrative detail, (d) clear distinction of board and general manager roles, (e) collective rather than individual decisions, (f) future rather than past or present, and (g) proactivity rather than reactivity.

MWSD is committed to providing safe public access via ZOOM teleconference for our regularly scheduled public meetings.

Board Meetings on the 1st and 3rd Thursday of each month at 7:30 p.m. at 8888 Cabrillo Highway, Montara.

Call: (650) 728-3545

Email: info@mwsd.net

Visit: mwsd.montara.org