



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

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

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

## **NOTICE OF SPECIAL MEETING**

# **AGENDA**

## **District Board of Directors**

8888 Cabrillo Highway  
Montara, California 94037

**February 13, 2025 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/87228813493?pwd=fnPvjk3qIYhbt43712AtHnlpTPO6M.1>

**MEETING ID:** 872 2881 3493

**Password** 472412

**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/wuZKb9gwEY7sMACllsr7VSJglB35kNZA/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](mailto: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](http://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**

## **CONSENT AGENDA**

1. [Approve Minutes for Regular Board Meeting January 16, 2025.](#)
2. [Approve Financial Statements for December 2024](#)
3. [Approve Warrants for February 1, 2025](#)
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 November 2024](#)

## **OLD BUSINESS**

## **NEW BUSINESS**

1. [Review and Possible Action to Adress Fire Danger on Caltrans Montara Bypass Lands](#)
2. [Review and Possible Action Concerning Receipt of the June 30, 2023 Actuarial Valuation and Adjustments to Contribution Rate](#)
3. [Review and receive Fiscal Year 24-25 Midyear budget vs. actual.](#)
4. [Review and Possible Action Concerning Adoption of Connection Charge Report](#)

## **REPORTS**

1. Sewer Authority Mid-Coastside Meetings (Slater-Carter).
2. Mid-Coast Community Council Meeting
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**

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

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

#### **CONFERENCE WITH REAL PROPERTY NEGOTIATORS**

(Gov't. C. §54956.8)

Property: Caltrans Montara Right of Way.

Agency Negotiators: General Manager, District Counsel

Negotiating Party: Caltrans Under

Negotiation: To be determined

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

### **PARTICIPATION BY TELECONFERENCE**

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

Director Kathryn Slater-Carter – 415 New Jersey Ave NW, Washington DC 20001

## **ADJOURNMENT**

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



## **MONTARA WATER & SANITARY DISTRICT**

### **REGULAR BOARD OF DIRECTORS MEETINGS January 16, 2025**

#### **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 7:34 p.m.**

**CALL TO ORDER**

**ROLL CALL**

Directors Present: Boyd, Softky, and Young  
Slater-Carter via teleconference (joined 8:25pm)

Directors Absent: Dekker

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

Others Present: District Counsel Christine Fitzgerald  
District Accountant, Peter Medina  
District Water Engineer Tanya Yurovski

#### **PRESIDENT'S STATEMENT**

Director Boyd announced Director Slater-Carter's husband of many years, Ed Carter, passed away in December. He read a tribute to Mr. Carter and opened the meeting in honor of him.

## **ORAL COMMENTS**

Director Young said she got to know Mr. Carter while she was active in real estate, and he had a great personality. It is very sad.

Director Softky said he got to know Mr. Carter six months ago, and he can't imagine losing a spouse of 53 years.

Director Young added that her heart goes out to those affected by the fires in Los Angeles. They need to keep fires in mind as a water district.

Ann, a resident, is concerned about fire preparedness for Montara and Moss Beach. A moratorium on new hookups including Cypress Point should be implemented until it can be proven that the hydrants will not run dry like Pacific Palisades. The entire water system relies on electric pumps, which would not be operational during a major wildfire. There is no real evacuation plan, and it would be chaotic as experienced recently with the evacuation order for the tsunami. So, adequate water supply and pressure for large-scale fire is needed to avoid mass loss of life. Has the District coordinated with the fire district to test all the fire hydrants for adequate pressure for a large-scale event, are there plans for additional water storage, and will existing customers have adequate water to protect their homes?

General Manager Clemens Heldmaier replied that he encourages her to speak with someone at the Fire District, as there is a lot of misinformation out right now. Their District's water system is gravity fed, and there are pumps to replenish the tanks with backup generators which last a long time. The additional connections are not taking away from the fire supply. Their tanks are kept full at all times. No water system worldwide is designed to prevent or fight wildfires. CalFire is the designated agency to fight wildfire events. There is a distinction between urban fires and wildfires. They need to listen to the Fire District and see what comes out of these fires. What came out from the Paradise fires was a change to building codes to require fire resistant materials.

Director Boyd clarified that their water system is designed to address urban house and structure fires--and more than one significant event at a time.

General Manager Clemens Heldmaier stated they have doubled their storage in recent years. However, simply adding storage to fight fires comes with difficulties. For example, there is not enough capacity in the mains, and enlarging water capacity will lead to water quality problems. The same is true for tanks. So, it is not

that simple. Please wait and talk to the fire department on what can be done to improve the risks they are living with.

Director Boyd added if CalFire has any recommendations for the Montara Water and Sanitary District (MWSD) to help out that is a conversation they would be quite open to. They have coordinated with them in fire flow testing, maintenance and service, etc.

Director Young said she attends the Fire District meetings and they have had on their future agendas list to work with MWSD on the status fire hydrant testing. She would like to know what the status of the fire hydrant testing at MWSD is.

General Manager Clemens Heldmaier said this is about an agreement between CalFire and MWSD establishing what the current practice is. All hydrants have been tested.

Director Young asked if it had been done recently.

General Manager Clemens Heldmaier said the timing of the flow tests doesn't matter because unless the tank has been moved there's no change in the flow. All hydrants have been tested, are maintained, and they are working on an agreement that does that.

Director Young said she read an article about some communities developing water banks so they can have extra water supply. Maybe that is something for the future they can talk about again at the strategic plan.

Director Softky said the District needs to make it clear to folks what they can and can't do, how the hydrants work, and what plans there are to improve the system. He feels it important that they do as much as they can to make sure the District is protected and ready for any terrible event.

## **PUBLIC HEARING**

### **CONSENT AGENDA**

- 1. Approve Minutes for Regular Board Meeting December 5, 2024**
- 2. Approve Financial Statements for November 2024**
- 3. Approve Warrants for January 1, 2025**
- 4. SAM Flow Report**
- 5. Monthly Review of Current Investment Portfolio**
- 6. Connection Permit Applications Received**
- 7. Monthly Water Production Report**
- 8. Rain Report**
- 9. Monthly Solar Energy Report**

## **10. Monthly Public Agency Retirement Service Report for October 2024**

Director Softky made a motion to approve consent agenda items 1-10. Director Young seconded the motion. All were in favor and the motion passed 3-0.

**OLD BUSINESS - none**

**NEW BUSINESS**

### **1. Review and Possible Action Concerning Certification of the Results of the November 5, 2024 General Election**

Director Young said the New Business staff report has her middle name misspelled. It should be "Ann" with no "e" at the end.

Director Boyd asked District Counsel Christine Fitzgerald to check the documents and make sure the names on the resolution are exactly right.

General Manager Clemens Heldmaier said the Chief Elections Office sent out the certificates late. Results are usually received in December. Cid Carlisle Ann Young and Kathryn Slater-Carter have been appointed to the office of Director of the Montara Water and Sanitary District for a 4-year term, and Scott Boyd has been appointed to the office of Director of the Montara Water and Sanitary District for a two-year term. The number of nominees did not exceed the number of offices required to be filled, so no request for an election was made. Therefore, the appointments were made from the County. Staff recommendation is to adopt the Resolution declaring appointment of Directors in Lieu of District Election on November 5, 2024.

Director Boyd clarified that they intended to face an election, but no one stepped up to run against them, and that is what happens.

Director Softky made a motion to adopt the Resolution declaring appointment of Directors in lieu of District Election on November 5, 2024. Director Young seconded it. All were in favor and the motion passed 3-0.

### **2. Review and Possible Action Concerning the Administration of the Oath of Office to the Newly Appointed Board Members.**

General Manager Clemens Heldmaier said this District operates under the rule of law and they are asking the new Board members to be sworn in under the Constitution of the United States and the Constitution of California. He would like to administer the Oath of Office to the new Board members. Since Director Slater-Carter is not present, he will administer the Oath of Office to her later. He proceeded to administer the Oath of Office to Director Boyd and Director Young.



Director Boyd said this is a strong reminder, this is a great responsibility and an urgency to do a good job. If anyone is interested in engaging in some type of civic duty this is the place where from time-to-time opportunities present to volunteer or to serve. Please feel free to contact any one of them. There is also information online.

Director Softky suggested a community meeting to talk about the Board and opportunities to serve.

Director Young suggested the strategic planning meeting as an opportunity to involve the community more.

### **3. Review and Possible Action Concerning Auxiliary Connection for Pillar Ridge Community**

General Manager Clemens Heldmaier said the Pillar Ridge Community only has one connection and they would like to add a second connection to the system to add redundancy and improve fire flow. There are water sources within Pillar Ridge, but most of them had to be shut down. Thus, it is important to add this second connection immediately. Staff recommendation is to authorize the General Manager to issue the Auxiliary Connection for Pillar Ridge Project for public bidding, accept and evaluate bids from qualified contractors, and present the apparent responsive and responsible bid for the Board's approval.

District Water Engineer Tanya Yurovsky said this project will add significant redundancy, operational flexibility, and the water reliability overall. This was conceived from the new 12-inch-high pressure water main on Airport Street. They have now designed the connection for the Pillar Ridge community, which is separate from the other connection.

Director Young asked for clarification of the location of the new connection.

General Manager Clemens Heldmaier said it is located on the side at the end of the entrance.

Director Softky asked if this will remedy the well issue with Per- and Polyfluoroalkyl Substances (PFAS).

General Manager Clemens Heldmaier stated this was originally part of a larger project which included the treatment plant, but this portion of the project is being expedited. The PFAS concentration at Pillar Ridge will change what they are going to do with the Pillar Ridge plant. This portion of the project is needed separately from the plant.

Director Boyd pointed out this is engineering to make sure that as things happen, they are ready for any eventualities. This is the smart way to plan so they are able to sustain any problems.

Director Young made a motion to authorize the General Manager to issue the Auxiliary Connection for Pillar Ridge Project for public bidding, accept and evaluate bids from qualified contractors, and present the apparent responsive and responsible bid for the Board's approval. Director Softky seconded the motion. All were in favor and the motion passes 3-0.

#### **4. Review the June 30, 2024, Fiscal Year-End Audit Budget vs. Actual**

General Manager Clemens Heldmaier stated with audit finished, this reporting is something they have been doing for years. The yearend budget vs actual helps them to budget for the next year and increases transparency.

District Accountant Peter Medina said that he would like to do this every year, although it doesn't always work out timewise because there are a lot of things in motion. Next month, he will present the midyear budget, which is similar. They really try to maintain this cadence because it helps with the budget process. This is the audit budget compared to actual. They have good numbers there that have gone through the audit process. He went over the unusual variances. On the Sewer side they received 1.167 million dollars in Federal Emergency Management Agency (FEMA) funding. This was done on behalf of the Sewer Authority Mid-Coastside (SAM) for damage from winter storms in 2023. There will be more funds coming this year. Grants are usually categorized with permits fees and other, but since it was such a large amount, a separate category was created. All the funds were passed on to SAM. So, it is indicated here as revenue and expense. On interest revenue, they reduced operating funds and transferred them to the Local Agency Investment Fund (LAIF) and the California Asset Management Program (CAMP) because they were doing so well. For the Capital Improvement Projects (CIP), budgeted 3.8 million dollars, but only they spent half of what was anticipated, although projects are ongoing and hiccups in timing. For Water, the "other revenue" was the Dow chemical judgement of 1.26 million dollars was the main piece there. On the expense side, nothing was really off. For CIP, the funds weren't spent. For debt, they retired 1.3 million dollars in principle debt. In 2028, the General Obligation (GO) bonds will be fully paid off. They are tackling their debt and reducing it every year. They got a clean audit, with minimal audit adjustments. It is all positive stuff, and it will help to budget for the next cycle.

Director Young asked when the GO Bond will be paid off.

District Accountant Peter Medina said August 1, 2028, is the final payment.

Director Boyd thanked Mr. Medina and commended them for giving them this important information.

## **5. Receipt of Association of California Water Agencies Joint Powers Authority (ACWA JPIA) President's Special Recognition Award.**

General Manager Clemens Heldmaier said this is an acknowledgement that they haven't had any worker's comp claims that increased contributions to the insurance in recent years and it means their staff is continuing to operate well, trained, and focus on safety. They did have an issue at one point, but transferred to ACWA JPIA, and they have been a great partner in this to improve safety.

Director Boyd said it takes real work to stay safe, and the team is doing a great job. They are taking care of the community as they work. He appreciates them.

## **6. Review and Possible Action Concerning Appointment of Board Officers and Committee Assignments for 2025**

General Manager Clemens Heldmaier said it is time to set the officer and committee assignments for 2025.

Director Boyd said Director Dekker will not be taking on any of the officer and committee assignments this year.

A discussion ensued about the open positions. Director Young expressed her desire to be President Pro Tem and the SAM Rep, while declining offers to be secretary. She pointed out it was time to change positions and an opportunity for her to learn and grow. She also noted that Director Slater-Carter has too many responsibilities and it was time for other Directors to step in. Director Boyd stated the reason for the decisions made was because they are in the midst of some critical matters (discussed in closed session) and given the nature of some of their roles in these things, these roles have a bearing on how they carry themselves through those things. This is where some of the experience and perspective come in and the long investment that Director Slater-Carter and himself have made in working on committees and other work seems important right now. Some long-term recent events have led them to some critical junctures, and they are hoping this year is one of resolution.

Ann, a resident, commented that it clear that a member would like a position, and it is customary for other boards to rotate positions. In order to have community support and interest in joining the Board, it would be beneficial to allow people to move in those roles. While she appreciated the need for expertise, new directors should have the opportunity for growth.

The new Board of Officers is as follows:

President: Director Boyd  
President Pro Tem: Director Slater-Carter  
Secretary: Director Slater-Carter  
Secretary Pro Tem: Director Softy and Director Young  
Treasurer: Director Softky

Director Softy made a motion to adopt the Board of Officers positions for 2025 as discussed. Roll call vote: Director Boyd: Aye, Director Softky: Aye, Director: Slater-Carter: Aye, Director Young: No. The motion passes 3-1.

The Agency Representatives were determined to be:

SAM Representatives: Director Boyd and Director Slater-Carter  
SAM alternates: Director Softy and Director Young  
CSDA Member: Director Slater-Carter  
CSDA Alternates: Director Boyd, Director Softky and Director Young  
ACWA Member: Director Softky

The Standing committee appointments were determined to be:

Budget & Finance Committee: Director Softky and Director Slater-Carter  
Personnel Committee: Director Boyd and Director Slater-Carter

Ad Hoc Committee appointments were determined to be:

Recycling/Solid Water committee meeting: Director Softky and Director Young  
Connect-the-Coast will be discontinued.  
Legislative committee: Director Slater-Carter  
Strategic Plan Progress: Director Softky and Director Young

## **REPORTS**

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

Director Slater-Carter said they are starting to work on the budget at the Finance Committee meeting. There is uncertainty ahead and Kishen said the 3% increase is no longer a viable forecasting mechanism.

Director Boyd said they introduced the new directors, Nancy Marsh and Paul Nagengast, and took care of all the officers, etc.

### **2. Mid-Coast Community Council (MCC) Meeting**

Director Young said Mr. Dieguez stepped down, but they reviewed his Stormwater Report, and he would like MWSD's input. Three new people were appointed by the County because no one ran in the election.

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

Director Slater Carter said she is in Sacramento to attend the California CSDA meeting tomorrow morning.

**4. Local Agency Formation Commission (LAFCo) Report (Slater-Carter)-**

Director Slater-Carter said they approved the Municipal Service Review (MSR) for the Harbor District and it was very positive. Committee appointments and officers were done. LAFCo considered suggesting dissolving the Broadmoor District but has decided to give them more time to resolve their issues.

**5. Attorney's Report (Fitzgerald) -none**

**6. Directors' Report -none**

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

General Manager Clemens Heldmaier said he wants to highlight the Vallemar Sewer and Water Relocation project. There is a sewer line in the Strand which is a road nonexistent anymore. He is hopeful for a follow-up grant for construction, and San Mateo County Resource Conservation District (RCD) is working to that. Notifications will be going out to the affected residents.

Director Young asked about the water and sewer connections for 999 Ocean which will be turned into a parklet.

General Manager Clemens Heldmaier said the land will be handed over to the Peninsula Open Space Trust (POST). Water will be used for irrigation and the sewer has been abandoned.

**FUTURE AGENDAS**

**BREAK at 9:36 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)

**ADJOURNMENT at 10:15 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 13th, February 2025

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



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

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

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

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

- 4400 Fees, \$2,093 above Budget – All fee categories are slightly above budget through the mid-year point.
- 4610 Property Tax Receipts, \$82,070 above Budget – First distribution of secured property tax received in December.
- 4710 Sewer Service Charges, \$45,978 above Budget – First distribution of Sewer Service charges received in December.
- 4720 Sewer Service Refunds, Customer, \$15,498 above budget – Large refund issued to customer related to incorrect rate applied to account.
- **Overall Total Operating Revenue for the period ending December 31, 2024 was \$117,719 above budget. Total operating revenue received to date is \$2,406,766.**
- 5200 Board of Directors, \$8,687 below Budget – Cost of Elections budgeted for FY 24-25.
- 5250 Conference Attendance, \$4,651 below Budget – Additional conferences planned for later in fiscal year.
- Information Systems, \$7,178 above Budget – Increase due to District servers being migrated & other computer assistance provided by vendor.
- 5400 Legal, \$34,246 below Budget – Less activity than expected at this point in the fiscal year.
- 5510 Maintenance, office, \$3,371 below Budget – additional expenses expected later in fiscal year.
- 55530 Memberships, \$2,069 above Budget – CSDA membership dues paid in October.
- 5610 Accounting, \$4,285 above Budget – Over budget due to timing of work performed at the mid-year point, services include audit prep, compliance filings & actuarial issues.
- 5640 Data Services, \$4,408 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.
- 5720 Telephone & Internet, \$2,684 below Budget – District staff was able to negotiate lower contract rates.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 5800 Labor & Wages, \$5,603 above Budget – Management & Staff payroll costs have trended higher than expected.
- 6170 Claims, Property Damage, \$5,000 below Budget – No claims filed to date.
- 6200 Engineering, \$16,919 above Budget – Mechanical & General engineering support.
- 6400 Pumping, \$7,726 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, \$41,021 below Budget – Minimal activity to date.
- 6900 SAM Expenses, \$173,404 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 December 31, 2024, were \$210,734 below Budget.**
- **Total overall Expenses for the period ending December 31, 2024, were \$220,682 below budget. For a net ordinary income of \$338,401 above Budget. Actual net ordinary income is \$709,695.**
- 7100 Connection Fees, \$114,249 below Budget – No new connections sold in December 2024.
- 7200 Interest Income, \$155,604 above budget – Due to the increased balance held in CAMP accounts.
- 8000 CIP, \$1,786,545 below Budget – 77,554 of CIP invoices paid in December.
- 9200 IBank Loan, \$7,577 below Budget – Due to timing.





# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

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

- 4400 Fees, \$4,129 above Budget – Inspection & administrative fees are seeing more activity.
- 4610 Property Tax Receipts, \$82,070 above Budget – First distribution of secured property tax received in December.
- 4740 Testing, Backflow, \$14,038 above Budget – Due to timing of receipts.
- 4810 Water Sales, Domestic, \$28,595 above Budget – Due to timing of receipts.
- 4850 Water Sales Refunds, Customers \$5,939 below Budget – Activity is not predictable.
- **Overall Total Operating Revenue for the period ending December 31, 2024 was \$140,113 above budget. Total operating revenue received to date is \$1,351,663.**
- 5200 Board of Directors, \$9,937 below Budget – Cost of Elections budgeted for FY 24-25.
- 5240 CDPH Fees, \$5,174 below Budget – Payment for water quality waste discharge requirement made in December.
- 5250 Conference Attendance, \$5,519 below Budget – Additional conferences planned for later in fiscal year.
- Information Systems, \$6,928 above Budget – Increase due to District servers being migrated & other computer assistance provided by vendor.
- 5400 Legal, \$14,207 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, \$12,252 above Budget – ACWA membership dues paid in November.
- 5550 Postage, \$3,428 above Budget – Due to additional mailings related to Prop 218 notice as well as increase cost of postage.
- 5610 Accounting, \$4,285 above Budget – Over budget due to timing of work performed at the mid-year point, services include audit prep, compliance filings & actuarial involvement.
- 5630 Consulting, \$2,393 above Budget – Payment for actuarial reports paid in November.
- 5640 Data Services, \$6,000 below Budget – No activity to date.
- 5800 Labor & Wages, \$15,914 above Budget – Staffing costs due to miscalculation of District superintendent as well as additional use of temporary labor.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6170 Claims, Property Damage, \$5,000 below Budget – No claims to date.
- 6195 Education & Training, \$3,511 above Budget – Payment for Leadership report & performance evaluation as well as other improvement opportunities paid for in December.
- 6200 Engineering, \$20,670 below Budget – Budget equalized over full year, less activity through Q2 than annualized budget amount.
- 6330 Facilities, \$6,151 above Budget – Payment for lumber as well as tree survey paid for in December.
- 6370 Lab Supplies & Equipment, \$9,731 below Budget – Minimal activity to date.
- 6400 Pumping, \$18,435 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, \$15,080 below Budget – Payment for Q2 water purchase for Airport Wells expected in January.
- 6600 Collection/Transmission, \$25,082 below Budget – Minimal activity to date.
- 6800 Vehicles, \$2,173 below Budget – Repairs and vehicle equipment have been below expectations at the mid-year point of the fiscal year.
- **Overall Total Operating Expenses for the period ending December 31, 2024, were \$84,991 below Budget.**
- **Total overall Expenses for the period ending December 31, 2024 were \$88,168 below budget. For a net ordinary income of \$228,281 budgeted vs. actual. The actual net ordinary income was \$212,438.**
- 7100 Connection Fees, \$90,341 below Budget – No new connections sold in December.
- 7250 CAMP interest, \$42,201 above Budget – Due to the increased balance held in reserve accounts.
- 7600 GO Bond Revenues, \$150,160 below budget – Sufficient funds are in place to pay the 2/1/2025 GO bond debt service.
- 7650 Water System Reliability, \$12,889 above Budget – First large receipt received in December.
- 8000 CIP, \$1,526,017 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 December 2024

	Jul - Dec 24	Sewer Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
4220 · Cell Tower Lease	42,416.94	43,249.98	-833.04
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,656.00	1,999.98	656.02
4420 · Administrative Fee (Remodel)	529.00	499.98	29.02
4430 · Inspection Fee (New Constr)	2,517.00	1,999.98	517.02
4440 · Inspection Fee (Remodel)	684.00	499.98	184.02
4460 · Remodel Fees	4,707.00	4,000.02	706.98
<b>Total 4400 · Fees</b>	<b>11,093.00</b>	<b>8,999.94</b>	<b>2,093.06</b>
4510 · Grants	4,257.50		
4610 · Property Tax Receipts	282,070.03	200,000.00	82,070.03
4710 · Sewer Service Charges	2,081,775.12	2,035,797.00	45,978.12
4720 · Sewer Service Refunds, Customer	-30,497.50	-15,000.00	-15,497.50
4760 · Waste Collection Revenues	15,584.34	16,000.02	-415.68
4990 · Other Revenue	66.76		
<b>Total Income</b>	<b>2,406,766.19</b>	<b>2,289,046.94</b>	<b>117,719.25</b>
<b>Gross Profit</b>	<b>2,406,766.19</b>	<b>2,289,046.94</b>	<b>117,719.25</b>
<b>Expense</b>			
5000 · Administrative			
5190 · Bank Fees	3,052.25	3,000.00	52.25
5200 · Board of Directors			
5210 · Board Meetings	1,000.00	3,000.00	-2,000.00
5220 · Director Fees	2,062.50	4,999.98	-2,937.48
5230 · Election Expenses	0.00	3,750.00	-3,750.00
<b>Total 5200 · Board of Directors</b>	<b>3,062.50</b>	<b>11,749.98</b>	<b>-8,687.48</b>
5250 · Conference Attendance	349.21	4,999.98	-4,650.77
5270 · Information Systems	10,178.49	3,000.00	7,178.49
5300 · Insurance			
5310 · Fidelity Bond	0.00	0.00	0.00
5320 · Property & Liability Insurance	13,171.63	13,000.00	171.63
<b>Total 5300 · Insurance</b>	<b>13,171.63</b>	<b>13,000.00</b>	<b>171.63</b>
5350 · LAFCO Assessment	0.00	1,549.98	-1,549.98
5400 · Legal			
5430 · General Legal	20,361.32	100,000.02	-79,638.70
5440 · Litigation	45,392.50		
<b>Total 5400 · Legal</b>	<b>65,753.82</b>	<b>100,000.02</b>	<b>-34,246.20</b>
5510 · Maintenance, Office	1,628.86	4,999.98	-3,371.12
5530 · Memberships	4,669.00	2,599.98	2,069.02
5540 · Office Supplies	4,834.81	4,249.98	584.83
5550 · Postage	1,450.56	1,000.02	450.54
5560 · Printing & Publishing	2,674.35	2,250.00	424.35

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

	Jul - Dec 24	Sewer Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	24,285.00	19,999.98	4,285.02
5620 · Audit	14,500.00	14,938.00	-438.00
5630 · Consulting	27,393.05	26,125.02	1,268.03
5640 · Data Services	9,508.05	5,100.00	4,408.05
5650 · Labor & HR Support	1,281.00	1,500.00	-219.00
5660 · Payroll Services	591.79	600.00	-8.21
<b>Total 5600 · Professional Services</b>	<b>77,558.89</b>	<b>68,263.00</b>	<b>9,295.89</b>
5710 · San Mateo Co. Tax Roll Charges	119.00	1,249.98	-1,130.98
5720 · Telephone & Internet	14,816.08	17,500.02	-2,683.94
5730 · Mileage Reimbursement	787.15	1,000.02	-212.87
5740 · Reference Materials	0.00	100.02	-100.02
5790 · Other Administrative	20,855.63		
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	12,691.23	11,789.52	901.71
5820 · Employee Benefits	28,900.75	30,457.98	-1,557.23
5830 · Disability Insurance	957.42	1,105.50	-148.08
5840 · Payroll Taxes	9,923.33	13,090.02	-3,166.69
5850 · PARS	7,085.68	12,160.98	-5,075.30
<b>5900 · Wages</b>			
5910 · Management	77,084.28	71,541.00	5,543.28
5920 · Staff	106,291.32	97,689.48	8,601.84
5930 · Staff Certification	1,050.00	900.00	150.00
5940 · Staff Overtime	2,019.60	861.00	1,158.60
<b>Total 5900 · Wages</b>	<b>186,445.20</b>	<b>170,991.48</b>	<b>15,453.72</b>
5960 · Worker's Comp Insurance	710.63	1,516.00	-805.37
<b>Total 5800 · Labor</b>	<b>246,714.24</b>	<b>241,111.48</b>	<b>5,602.76</b>
<b>Total 5000 · Administrative</b>	<b>471,676.47</b>	<b>481,624.44</b>	<b>-9,947.97</b>
<b>6000 · Operations</b>			
6170 · Claims, Property Damage	0.00	4,999.98	-4,999.98
6195 · Education & Training	2,250.00	1,999.98	250.02
<b>6200 · Engineering</b>			
6220 · General Engineering	36,918.50	19,999.98	16,918.52
<b>Total 6200 · Engineering</b>	<b>36,918.50</b>	<b>19,999.98</b>	<b>16,918.52</b>
<b>6330 · Facilities</b>			
6335 · Alarm Services	3,114.84	3,250.02	-135.18
6337 · Landscaping	2,825.00	3,000.00	-175.00
<b>Total 6330 · Facilities</b>	<b>5,939.84</b>	<b>6,250.02</b>	<b>-310.18</b>
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	22,627.98	28,500.00	-5,872.02
6420 · Pumping Maintenance, Generators	3,146.34	4,999.98	-1,853.64
6440 · Pumping Equipment, Expensed	0.00		
<b>Total 6400 · Pumping</b>	<b>25,774.41</b>	<b>33,499.98</b>	<b>-7,725.57</b>

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

	Jul - Dec 24	Sewer Budget	\$ Over Budget
<b>6600 · Collection/Transmission</b>			
6660 · Maintenance, Collection System	0.00	4,999.98	-4,999.98
6665 · Meters - Sewer	1,479.09	37,500.00	-36,020.91
<b>Total 6600 · Collection/Transmission</b>	1,479.09	42,499.98	-41,020.89
<b>6770 · Uniforms</b>	0.00	100.02	-100.02
<b>6800 · Vehicles</b>			
6810 · Fuel	1,384.88	1,750.02	-365.14
6820 · Truck Equipment, Expensed	22.67	250.02	-227.35
6830 · Truck Repairs	750.77	499.98	250.79
<b>Total 6800 · Vehicles</b>	2,158.32	2,500.02	-341.70
<b>6900 · Sewer Authority Midcoastside</b>			
6910 · SAM Collections	118,587.48	118,587.48	0.00
6920 · SAM Operations	934,191.30	1,109,191.02	-174,999.72
6940 · SAM Maintenance, Collection Sys	16,034.00	22,500.00	-6,466.00
6950 · SAM Maintenance, Pumping	82,061.81	64,999.98	17,061.83
6960 · SAM NDWSCP	0.00	9,000.00	-9,000.00
<b>Total 6900 · Sewer Authority Midcoastside</b>	1,150,874.59	1,324,278.48	-173,403.89
<b>Total 6000 · Operations</b>	1,225,394.75	1,436,128.44	-210,733.69
<b>Total Expense</b>	1,697,071.22	1,917,752.88	-220,681.66
<b>Net Ordinary Income</b>	709,694.97	371,294.06	338,400.91
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 · Capital Account Revenues</b>			
<b>7100 · Connection Fees</b>			
7110 · Connection Fees (New Constr)	50,405.00	105,000.00	-54,595.00
7120 · Connection Fees (Remodel)	-2,154.00	30,000.00	-32,154.00
7152 · Connection Fee Refunds	0.00	-10,000.02	10,000.02
7153 · Add'l Fixture Units (New Const)	0.00	25,000.02	-25,000.02
7155 · Add'l Fixture Units (Remodel)	47,682.00	57,499.98	-9,817.98
7157 · Fixture Fee Refunds	-2,682.00		
<b>Total 7100 · Connection Fees</b>	93,251.00	207,499.98	-114,248.98
<b>7200 · Interest Income</b>			
7205 · CAMP Interest Earnings	158,588.88		
7210 · LAIF Interest Earnings	77,015.50		
7200 · Interest Income - Other	0.00	79,999.98	-79,999.98
<b>Total 7200 · Interest Income</b>	235,604.38	79,999.98	155,604.40
<b>Total 7000 · Capital Account Revenues</b>	328,855.38	287,499.96	41,355.42
<b>Total Other Income</b>	328,855.38	287,499.96	41,355.42

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

	Jul - Dec 24	Sewer Budget	\$ Over Budget
<b>Other Expense</b>			
<b>8000 · Capital Improvement Program</b>			
<b>8075 · Sewer</b>	645,489.90	2,825,377.02	-2,179,887.12
<b>Total 8000 · Capital Improvement Program</b>	645,489.90	2,825,377.02	-2,179,887.12
<b>9000 · Capital Account Expenses</b>			
<b>9125 · PNC Equipment Lease Interest</b>	2,444.05	2,689.35	-245.30
<b>9200 · I-Bank Loan</b>	1,515.57	9,093.00	-7,577.43
<b>Total 9000 · Capital Account Expenses</b>	3,959.62	11,782.35	-7,822.73
<b>Total Other Expense</b>	649,449.52	2,837,159.37	-2,187,709.85
<b>Net Other Income</b>	-320,594.14	-2,549,659.41	2,229,065.27
<b>Net Income</b>	<b>389,100.83</b>	<b>-2,178,365.35</b>	<b>2,567,466.18</b>

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

	Water		
	Jul - Dec 24	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4400 · Fees</b>			
4410 · Administrative Fee (New Constr)	3,301.00	1,000.02	2,300.98
4420 · Administrative Fee (Remodel)	0.00	300.00	-300.00
4430 · Inspection Fee (New Constr)	3,128.00	1,000.02	2,127.98
<b>Total 4400 · Fees</b>	6,429.00	2,300.04	4,128.96
4510 · Grants	160.00		
4610 · Property Tax Receipts	282,069.97	200,000.00	82,069.97
4740 · Testing, Backflow	23,288.00	9,250.02	14,037.98
4810 · Water Sales, Domestic	1,036,594.53	1,008,000.00	28,594.53
4850 · Water Sales Refunds, Customer	-2,060.55	-7,999.98	5,939.43
4990 · Other Revenue	5,182.31		
<b>Total Income</b>	1,351,663.26	1,211,550.08	140,113.18
<b>Gross Profit</b>	1,351,663.26	1,211,550.08	140,113.18
<b>Expense</b>			
<b>5000 · Administrative</b>			
5190 · Bank Fees	3,052.21	3,000.00	52.21
<b>5200 · Board of Directors</b>			
5210 · Board Meetings	1,000.00	3,000.00	-2,000.00
5220 · Director Fees	2,062.50	4,999.98	-2,937.48
5230 · Election Expenses	0.00	4,999.98	-4,999.98
<b>Total 5200 · Board of Directors</b>	3,062.50	12,999.96	-9,937.46
5240 · CDPH Fees	4,826.00	10,000.02	-5,174.02
5250 · Conference Attendance	1,980.42	7,500.00	-5,519.58
5270 · Information Systems	10,178.48	3,250.02	6,928.46
<b>5300 · Insurance</b>			
5310 · Fidelity Bond	0.00	0.00	0.00
5320 · Property & Liability Insurance	15,031.63	14,000.00	1,031.63
<b>Total 5300 · Insurance</b>	15,031.63	14,000.00	1,031.63
5350 · LAFCO Assessment	0.00	1,849.98	-1,849.98
<b>5400 · Legal</b>			
5430 · General Legal	23,132.70	37,500.00	-14,367.30
5440 · Litigation	160.00		
<b>Total 5400 · Legal</b>	23,292.70	37,500.00	-14,207.30
5510 · Maintenance, Office	852.69	4,999.98	-4,147.29
5530 · Memberships	24,751.59	12,499.98	12,251.61
5540 · Office Supplies	4,670.50	4,000.02	670.48
5550 · Postage	12,927.77	9,499.98	3,427.79
5560 · Printing & Publishing	3,236.31	4,999.98	-1,763.67

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

	Jul - Dec 24	Water Budget	\$ Over Budget
<b>5600 · Professional Services</b>			
5610 · Accounting	24,285.00	19,999.98	4,285.02
5620 · Audit	14,500.00	14,938.00	-438.00
5630 · Consulting	27,393.01	25,000.02	2,392.99
5640 · Data Services	0.00	6,000.00	-6,000.00
5650 · Labor & HR Support	1,281.00	1,500.00	-219.00
5660 · Payroll Services	591.79	600.00	-8.21
<b>Total 5600 · Professional Services</b>	<b>68,050.80</b>	<b>68,038.00</b>	<b>12.80</b>
5710 · San Mateo Co. Tax Roll Charges	119.00	1,249.98	-1,130.98
5720 · Telephone & Internet	20,564.50	19,999.98	564.52
5730 · Mileage Reimbursement	787.13	1,000.02	-212.89
5740 · Reference Materials	0.00	250.02	-250.02
5790 · Other Administrative	162.94		
<b>5800 · Labor</b>			
5810 · CalPERS 457 Deferred Plan	28,973.67	27,694.98	1,278.69
5820 · Employee Benefits	85,644.85	90,620.52	-4,975.67
5830 · Disability Insurance	2,041.92	2,907.48	-865.56
5840 · Payroll Taxes	29,903.29	34,429.02	-4,525.73
5850 · PARS	20,513.08	25,533.00	-5,019.92
<b>5900 · Wages</b>			
5910 · Management	77,084.28	71,541.00	5,543.28
5920 · Staff	326,598.36	284,352.00	42,246.36
5930 · Staff Certification	5,775.00	5,700.00	75.00
5940 · Staff Overtime	28,085.63	30,587.52	-2,501.89
5950 · Staff Standby	10,076.09	14,980.98	-4,904.89
<b>Total 5900 · Wages</b>	<b>447,619.36</b>	<b>407,161.50</b>	<b>40,457.86</b>
5960 · Worker's Comp Insurance	4,173.56	14,609.00	-10,435.44
<b>Total 5800 · Labor</b>	<b>618,869.73</b>	<b>602,955.50</b>	<b>15,914.23</b>
<b>Total 5000 · Administrative</b>	<b>816,416.90</b>	<b>819,593.42</b>	<b>-3,176.52</b>
<b>6000 · Operations</b>			
6160 · Backflow Prevention	715.42	550.02	165.40
6170 · Claims, Property Damage	0.00	4,999.98	-4,999.98
<b>6180 · Communications</b>			
6185 · SCADA Maintenance	9,078.80	7,500.00	1,578.80
6180 · Communications - Other	0.00	0.00	0.00
<b>Total 6180 · Communications</b>	<b>9,078.80</b>	<b>7,500.00</b>	<b>1,578.80</b>
6195 · Education & Training	7,511.35	4,000.02	3,511.33
<b>6200 · Engineering</b>			
6220 · General Engineering	-300.00	4,999.98	-5,299.98
6230 · Water Quality Engineering	84,630.00	100,000.02	-15,370.02
<b>Total 6200 · Engineering</b>	<b>84,330.00</b>	<b>105,000.00</b>	<b>-20,670.00</b>
6320 · Equipment & Tools, Expensed	4,585.97	4,999.98	-414.01



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

	Jul - Dec 24	Water Budget	\$ Over Budget
<b>6330 · Facilities</b>			
6335 · Alarm Services	534.36	1,000.02	-465.66
6337 · Landscaping	10,724.01	9,000.00	1,724.01
6330 · Facilities - Other	4,892.38		
<b>Total 6330 · Facilities</b>	<b>16,150.75</b>	<b>10,000.02</b>	<b>6,150.73</b>
<b>6370 · Lab Supplies &amp; Equipment</b>	<b>269.40</b>	<b>10,000.02</b>	<b>-9,730.62</b>
<b>6380 · Meter Reading</b>	<b>0.00</b>	<b>250.02</b>	<b>-250.02</b>
<b>6400 · Pumping</b>			
6410 · Pumping Fuel & Electricity	34,369.70	52,500.00	-18,130.30
6420 · Pumping Maintenance, Generators	13,274.48	12,499.98	774.50
6430 · Pumping Maintenance, General	30.14	1,000.02	-969.88
6440 · Pumping Equipment, Expensed	141.05	250.02	-108.97
<b>Total 6400 · Pumping</b>	<b>47,815.37</b>	<b>66,250.02</b>	<b>-18,434.65</b>
<b>6500 · Supply</b>			
6510 · Maintenance, Raw Water Mains	12,231.44	499.98	11,731.46
6520 · Maintenance, Wells	2,032.10	10,000.02	-7,967.92
6530 · Water Purchases	6,156.75	25,000.02	-18,843.27
<b>Total 6500 · Supply</b>	<b>20,420.29</b>	<b>35,500.02</b>	<b>-15,079.73</b>
<b>6600 · Collection/Transmission</b>			
6610 · Hydrants	119.04	2,500.02	-2,380.98
6620 · Maintenance, Water Mains	29,358.57	37,500.00	-8,141.43
6630 · Maintenance, Water Svc Lines	7,112.49	4,999.98	2,112.51
6640 · Maintenance, Tanks	16,022.45	2,500.02	13,522.43
6650 · Maint., Distribution General	12,963.63	7,500.00	5,463.63
6660 · Maintenance, Collection System	363.15		
6670 · Meters - Water	1,479.11	37,500.00	-36,020.89
<b>Total 6600 · Collection/Transmission</b>	<b>67,418.44</b>	<b>92,500.02</b>	<b>-25,081.58</b>
<b>6700 · Treatment</b>			
6710 · Chemicals & Filtering	7,155.27	30,000.00	-22,844.73
6720 · Maintenance, Treatment Equip.	35,643.72	7,500.00	28,143.72
6730 · Treatment Analysis	13,334.56	17,500.02	-4,165.46
<b>Total 6700 · Treatment</b>	<b>56,133.55</b>	<b>55,000.02</b>	<b>1,133.53</b>
<b>6770 · Uniforms</b>	<b>1,004.06</b>	<b>1,750.02</b>	<b>-745.96</b>
<b>6800 · Vehicles</b>			
6810 · Fuel	5,000.81	6,000.00	-999.19
6820 · Truck Equipment, Expensed	73.51	1,000.02	-926.51
6830 · Truck Repairs	2,252.31	2,500.02	-247.71
<b>Total 6800 · Vehicles</b>	<b>7,326.63</b>	<b>9,500.04</b>	<b>-2,173.41</b>

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

	Jul - Dec 24	Water Budget	\$ Over Budget
6890 · Other Operations	48.69		
<b>Total 6000 · Operations</b>	<b>322,808.72</b>	<b>407,800.20</b>	<b>-84,991.48</b>
<b>Total Expense</b>	<b>1,139,225.62</b>	<b>1,227,393.62</b>	<b>-88,168.00</b>
<b>Net Ordinary Income</b>	<b>212,437.64</b>	<b>-15,843.54</b>	<b>228,281.18</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>7000 · Capital Account Revenues</b>			
<b>7100 · Connection Fees</b>			
7110 · Connection Fees (New Constr)	34,919.00	109,999.98	-75,080.98
7120 · Connection Fees (Remodel)	10,682.50	27,499.98	-16,817.48
7130 · Conn. Fees, PFP (New Constr)	51,211.00	94,999.98	-43,788.98
7152 · Connection Fee Refunds	-20,815.00		
7155 · Add'l Fixture Units (Remodel)	19,228.50		
7157 · Fixture Fee Refunds	-18,922.00	-25,000.02	6,078.02
7165 · Meter Pass Thru Costs	6,271.79		
<b>Total 7100 · Connection Fees</b>	<b>82,575.79</b>	<b>207,499.92</b>	<b>-124,924.13</b>
7250 · CAMP Interest Income	142,201.06	100,000.02	42,201.04
7600 · Bond Revenues, G.O.	447,530.63	597,690.48	-150,159.85
7650 · Water System Reliability	601,963.27	589,074.00	12,889.27
<b>Total 7000 · Capital Account Revenues</b>	<b>1,274,270.75</b>	<b>1,494,264.42</b>	<b>-219,993.67</b>
<b>Total Other Income</b>	<b>1,274,270.75</b>	<b>1,494,264.42</b>	<b>-219,993.67</b>
<b>Other Expense</b>			
<b>8000 · Capital Improvement Program</b>			
8100 · Water	281,482.60	1,807,500.00	-1,526,017.40
<b>Total 8000 · Capital Improvement Program</b>	<b>281,482.60</b>	<b>1,807,500.00</b>	<b>-1,526,017.40</b>
<b>9000 · Capital Account Expenses</b>			
9100 · Interest Expense - GO Bonds	4,087.29	24,523.72	-20,436.43
9125 · PNC Equipment Lease Interest	2,444.07	2,689.35	-245.28
9150 · SRF Loan	26,644.07	26,644.07	0.00
9210 · Conservation Program/Rebates	0.00	1,500.00	-1,500.00
<b>Total 9000 · Capital Account Expenses</b>	<b>33,175.43</b>	<b>55,357.14</b>	<b>-22,181.71</b>
<b>Total Other Expense</b>	<b>314,658.03</b>	<b>1,862,857.14</b>	<b>-1,548,199.11</b>
<b>Net Other Income</b>	<b>959,612.72</b>	<b>-368,592.72</b>	<b>1,328,205.44</b>
<b>Net Income</b>	<b>1,172,050.36</b>	<b>-384,436.26</b>	<b>1,556,486.62</b>

## Montara Water &amp; Sanitary District

## Balance Sheet by Class

As of December 31, 2024

	Sewer	Water	TOTAL
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>Sewer - Bank Accounts</b>			
Wells Fargo Operating - Sewer	4,231,640.08	0.00	4,231,640.08
CAMP Investment Fund 4021-002			
Capital Reserve	4,891,132.00	0.00	4,891,132.00
Operating Reserve	1,904,035.00	0.00	1,904,035.00
<b>Total CAMP Investment Fund 4021-002</b>	<b>6,795,167.00</b>	<b>0.00</b>	<b>6,795,167.00</b>
<b>LAIF Investment Fund</b>			
Capital Reserve	87,593.62	0.00	87,593.62
<b>Total LAIF Investment Fund</b>	<b>87,593.62</b>	<b>0.00</b>	<b>87,593.62</b>
<b>Total Sewer - Bank Accounts</b>	<b>11,114,400.70</b>	<b>0.00</b>	<b>11,114,400.70</b>
<b>Water - Bank Accounts</b>			
Wells Fargo Operating - Water	0.00	22,572.00	22,572.00
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	4,408,383.09	4,408,383.09
Operating Reserve	0.00	1,213,174.00	1,213,174.00
<b>Total CAMP Investment Fund 4021-001</b>	<b>0.00</b>	<b>5,621,557.09</b>	<b>5,621,557.09</b>
<b>Restricted Cash</b>			
2020 GO Bonds Fund - Chase	0.00	682,155.47	682,155.47
<b>Total Restricted Cash</b>	<b>0.00</b>	<b>682,155.47</b>	<b>682,155.47</b>
<b>Total Water - Bank Accounts</b>	<b>0.00</b>	<b>6,326,284.56</b>	<b>6,326,284.56</b>
<b>Total Checking/Savings</b>	<b>11,114,400.70</b>	<b>6,326,284.56</b>	<b>17,440,685.26</b>
<b>Accounts Receivable</b>			
<b>Sewer - Accounts Receivable</b>			
Lease Receivable	74,585.00	0.00	74,585.00
Accounts Receivable	479.24	0.00	479.24
<b>Total Sewer - Accounts Receivable</b>	<b>75,064.24</b>	<b>0.00</b>	<b>75,064.24</b>
<b>Water - Accounts Receivable</b>			
Accounts Receivable	0.00	19,331.30	19,331.30
Accounts Rec. - Backflow	0.00	31,069.11	31,069.11
Accounts Rec. - Water Residents	0.00	168,874.61	168,874.61
Unbilled Water Receivables	0.00	248,812.71	248,812.71
<b>Total Water - Accounts Receivable</b>	<b>0.00</b>	<b>468,087.73</b>	<b>468,087.73</b>
<b>Total Accounts Receivable</b>	<b>75,064.23</b>	<b>468,087.74</b>	<b>543,151.97</b>
<b>Other Current Assets</b>			
Fraudulent Activity	994.34	0.00	994.34
Maint/Parts Inventory	0.00	42,656.32	42,656.32
<b>Total Other Current Assets</b>	<b>994.34</b>	<b>42,656.32</b>	<b>43,650.66</b>
<b>Total Current Assets</b>	<b>11,190,459.27</b>	<b>6,837,028.62</b>	<b>18,027,487.89</b>
<b>Fixed Assets</b>			
<b>Sewer - Fixed Assets</b>			
General Plant	11,247,534.15	0.00	11,247,534.15
Land	5,000.00	0.00	5,000.00
<b>Other Capital Improv.</b>			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
<b>Total Other Capital Improv.</b>	<b>3,250,409.57</b>	<b>0.00</b>	<b>3,250,409.57</b>
<b>Seal Cove Collection System</b>	<b>995,505.00</b>	<b>0.00</b>	<b>995,505.00</b>
<b>Sewage Collection Facility</b>			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
<b>Total Sewage Collection Facility</b>	<b>5,340,307.33</b>	<b>0.00</b>	<b>5,340,307.33</b>
<b>Treatment Facility</b>	<b>244,539.84</b>	<b>0.00</b>	<b>244,539.84</b>
<b>Accumulated Depreciation</b>	<b>-11,411,144.00</b>	<b>0.00</b>	<b>-11,411,144.00</b>
<b>Total Sewer - Fixed Assets</b>	<b>9,672,151.89</b>	<b>0.00</b>	<b>9,672,151.89</b>

## Montara Water &amp; Sanitary District

## Balance Sheet by Class

01/16/25

Accrual Basis

As of December 31, 2024

	Sewer	Water	TOTAL
<b>Water - Fixed Assets</b>			
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
<b>Total Water - Fixed Assets</b>	0.00	15,536,445.24	15,536,445.24
<b>Total Fixed Assets</b>	9,672,151.89	15,536,445.24	25,208,597.13
<b>Other Assets</b>			
<b>Sewer - Other Assets</b>			
Def'd Amts Related to Pensions	96,249.00	0.00	96,249.00
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
<b>Total Joint Power Authority</b>	2,687,547.08	0.00	2,687,547.08
<b>Total Sewer - Other Assets</b>	2,783,796.08	0.00	2,783,796.08
<b>Water - Other Assets</b>			
Def'd Amts Related to Pensions	0.00	214,233.00	214,233.00
Due from Sewer	0.00	1,666,622.72	1,666,622.72
<b>Total Water - Other Assets</b>	0.00	1,880,855.72	1,880,855.72
<b>Total Other Assets</b>	2,783,796.08	1,880,855.72	4,664,651.80
<b>TOTAL ASSETS</b>	<b>23,646,407.24</b>	<b>24,254,329.58</b>	<b>47,900,736.82</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
Accounts Payable	244,393.80	45,692.53	290,086.33
<b>Total Accounts Payable</b>	244,393.80	45,692.53	290,086.33
<b>Other Current Liabilities</b>			
Water - Net Pension Liability	0.00	22,564.00	22,564.00
Sewer - Net Pension Liability	10,138.00	0.00	10,138.00
<b>Sewer - Current Liabilities</b>			
Accrued Vacations	11,697.88	0.00	11,697.88
Deposits Payable	66,904.47	0.00	66,904.47
PNC Equip. Loan - S/T	42,253.36	0.00	42,253.36
<b>Total Sewer - Current Liabilities</b>	120,855.71	0.00	120,855.71
<b>Water - Current Liabilities</b>			
Accrued Vacations	0.00	25,183.74	25,183.74
Deposits Payable	0.00	-60,938.38	-60,938.38
GO Bonds - S/T	0.00	464,600.85	464,600.85
PNC Equip. Loan - S/T	0.00	42,253.33	42,253.33
SRF Loan Payable X109 - Current	0.00	94,983.78	94,983.78
Temporary Construction Meter	0.00	43,916.82	43,916.82
<b>Total Water - Current Liabilities</b>	0.00	610,000.14	610,000.14
<b>Payroll Liabilities</b>			
Employee Benefits Payable	263.18	6,608.91	6,872.09
<b>Total Payroll Liabilities</b>	263.18	6,608.91	6,872.09
<b>Total Other Current Liabilities</b>	131,256.89	639,173.05	770,429.94
<b>Total Current Liabilities</b>	375,650.69	684,865.58	1,060,516.27
<b>Long Term Liabilities</b>			
<b>Sewer - Long Term Liabilities</b>			
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
<b>Total Sewer - Long Term Liabilities</b>	2,439,817.53	0.00	2,439,817.53

## Montara Water &amp; Sanitary District

## Balance Sheet by Class

As of December 31, 2024

	Sewer	Water	TOTAL
<b>Water - Long Term Liabilities</b>			
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
<b>Total Water - Long Term Liabilities</b>	0.00	5,668,331.06	5,668,331.06
<b>Deferred Inflows (Pensions)</b>			
Sewer	7,336.00	0.00	7,336.00
Water	0.00	16,330.00	16,330.00
<b>Total Deferred Inflows (Pensions)</b>	7,336.00	16,330.00	23,666.00
<b>Total Long Term Liabilities</b>	2,447,153.53	5,684,661.06	8,131,814.59
<b>Total Liabilities</b>	2,822,804.22	6,369,526.64	9,192,330.86
<b>Equity</b>			
<b>Sewer - Equity Accounts</b>			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,793,316.07	0.00	8,793,316.07
Retained Earnings	498,054.59	0.00	498,054.59
<b>Total Sewer - Equity Accounts</b>	12,699,622.86	0.00	12,699,622.86
<b>Water - Equity Accounts</b>			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	-498,054.59	-498,054.59
<b>Total Water - Equity Accounts</b>	0.00	2,193,000.42	2,193,000.42
<b>Equity Adjustment Account</b>	7,734,879.33	14,519,752.16	22,254,631.49
<b>Net Income</b>	389,100.83	1,172,050.36	1,561,151.19
<b>Total Equity</b>	20,823,603.02	17,884,802.94	38,708,405.96
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>23,646,407.24</b>	<b>24,254,329.58</b>	<b>47,900,736.82</b>

YTD Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over (Under) Targets	% Over/(Under) Targets
<b>Sewer - Operations</b>															
Wells Fargo Operating	4,987,314.76	4,107,267.90	3,751,614.87	276,951.51	(40,104.39)	4,231,640.08									
<i>Sewer Reserve Accounts</i>															
<i>LAIF</i>															
<i>Capital Reserve</i>	86,701.29	86,701.29	86,701.29	87,593.62	87,593.62	87,593.62									
<i>Operating Reserve</i>	-	-	-	-	-	-									
<i>Subtotal</i>	86,701.29	86,701.29	86,701.29	87,593.62	87,593.62	87,593.62									
<i>CAMP</i>															
<i>Capital Reserve</i>	3,254,660.68	3,278,319.84	3,300,783.56	5,831,199.59	5,862,080.33	4,891,132.00									
<i>Operating Reserve</i>	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00									
<i>Subtotal</i>	5,158,695.68	5,182,354.84	5,204,818.56	7,735,234.59	7,766,115.33	6,795,167.00									
<b>Reserve Totals</b>															
Capital Reserve	3,341,361.97	3,365,021.13	3,387,484.85	5,918,793.21	5,949,673.95	4,978,725.62							6,677,754.00	(1,699,028.38)	75%
Operating Reserve	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00	1,904,035.00							1,904,035.00	-	100%
<b>Total Reserves</b>	5,245,396.97	5,269,056.13	5,291,519.85	7,822,828.21	7,853,708.95	6,882,760.62									
<b>Water Operations</b>															
Wells Fargo Operating	100,511.10	19,933.88	40,414.03	62,167.78	83,635.87	22,572.00									
<b>Water - Reserve Accounts</b>															
<i>CAMP - Reserve Funds</i>															
Capital Reserve	4,190,939.53	4,316,064.44	4,340,031.81	4,363,701.77	4,385,965.87	4,408,383.09							5,446,500.00	(1,038,116.91)	81%
Operating Reserve	1,213,174.00	1,213,174.00	1,213,174.00	1,213,174.00	1,213,174.00	1,213,174.00							1,213,174.00	-	100%
<i>Subtotal</i>	5,404,113.53	5,529,238.44	5,553,205.81	5,576,875.77	5,599,139.87	5,621,557.09									
<b>Water - Restricted Accounts</b>															
<i>JP Morgan Chase</i>															
2020 GO Bond Fund	1,166,356.59	659,468.95	676,080.48	676,206.75	682,155.47	682,155.47									
<i>Subtotal</i>	1,166,356.59	659,468.95	676,080.48	676,206.75	682,155.47	682,155.47	-	-	-	-	-	-			
<b>Total Cash &amp; Equivalents</b>	16,903,692.95	15,584,965.30	15,312,835.04	14,415,030.02	14,178,535.77	17,440,685.26	-	-	-	-	-	-			

**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
<b>Ordinary Income/Expense</b>																
<b>Income</b>																
<b>4220 · Cell Tower Lease</b>	7,069.49	7,069.49	7,069.49	7,069.49	7,069.49	7,069.49							42,416.94	86,500.00	-44,083.06	49.04%
<b>4400 · Fees</b>																
<b>4410 · Administrative Fee (New Constr)</b>			1,366.00		645.00	645.00							2,656.00	4,000.00	-1,344.00	66.4%
<b>4420 · Administrative Fee (Remodel)</b>		76.00			453.00								529.00	1,000.00	-471.00	52.9%
<b>4430 · Inspection Fee (New Constr)</b>			1,295.00		611.00	611.00							2,517.00	4,000.00	-1,483.00	62.93%
<b>4440 · Inspection Fee (Remodel)</b>		73.00			611.00								684.00	1,000.00	-316.00	68.4%
<b>4460 · Remodel Fees</b>	906.00	699.00		1,098.00	1,551.00	453.00							4,707.00	8,000.00	-3,293.00	58.84%
<b>Total 4400 · Fees</b>	906.00	848.00	2,661.00	1,098.00	3,871.00	1,709.00							11,093.00	18,000.00	-6,907.00	61.63%
<b>4510 · Grants</b>	160.00				4,097.50								4,257.50			
<b>4610 · Property Tax Receipts</b>		104,411.77	52.54	-9,408.28	30,628.85	156,385.15							282,070.03	400,000.00	-117,929.97	70.52%
<b>4710 · Sewer Service Charges</b>	1,433.74					2,080,341.38							2,081,775.12	4,071,594.00	-1,989,818.88	51.13%
<b>4720 · Sewer Service Refunds, Customer</b>		-2,944.32		-27,553.18									-30,497.50	-30,000.00	-497.50	101.66%
<b>4760 · Waste Collection Revenues</b>	1,220.75	4,974.33	1,085.82	3,657.86	1,075.31	3,570.27							15,584.34	32,000.00	-16,415.66	48.7%
<b>4990 · Other Revenue</b>			32.42		34.34								66.76			
<b>Total Income</b>	10,789.98	114,359.27	10,901.27	-25,136.11	46,776.49	2,249,075.29							2,406,766.19	4,578,094.00	-2,171,327.81	52.57%
<b>Gross Profit</b>	10,789.98	114,359.27	10,901.27	-25,136.11	46,776.49	2,249,075.29							2,406,766.19	4,578,094.00	-2,171,327.81	52.57%
<b>Expense</b>																
<b>5000 · Administrative</b>																
<b>5190 · Bank Fees</b>	1,286.01	332.56	392.84	338.38	386.78	315.68							3,052.25	6,000.00	-2,947.75	50.87%
<b>5200 · Board of Directors</b>																
<b>5210 · Board Meetings</b>		200.00	200.00	200.00	200.00	200.00							1,000.00	6,000.00	-5,000.00	16.67%
<b>5220 · Director Fees</b>		300.00	900.00	-187.50	750.00	300.00							2,062.50	10,000.00	-7,937.50	20.63%
<b>5230 · Election Expenses</b>														7,500.00	-7,500.00	
<b>Total 5200 · Board of Directors</b>		500.00	1,100.00	12.50	950.00	500.00							3,062.50	23,500.00	-20,437.50	13.03%
<b>5250 · Conference Attendance</b>			134.25		214.96								349.21	10,000.00	-9,650.79	3.49%
<b>5270 · Information Systems</b>		1,043.75	668.75	7,515.99		950.00							10,178.49	6,000.00	4,178.49	169.64%
<b>5300 · Insurance</b>																
<b>5310 · Fidelity Bond</b>														500.00	-500.00	
<b>5320 · Property &amp; Liability Insurance</b>	13,171.63												13,171.63	13,000.00	171.63	101.32%
<b>Total 5300 · Insurance</b>	13,171.63												13,171.63	13,500.00	-328.37	97.57%
<b>5350 · LAFCO Assessment</b>														3,100.00	-3,100.00	
<b>5400 · Legal</b>																
<b>5430 · General Legal</b>	5,030.00	4,206.00	-7,003.38	5,185.00	4,942.00	8,001.70							20,361.32	200,000.00	-179,638.68	10.18%
<b>5440 · Litigation</b>	3,611.55	480.00	21,557.82	3,542.00	12,824.35	3,376.78							45,392.50			
<b>Total 5400 · Legal</b>	8,641.55	4,686.00	14,554.44	8,727.00	17,766.35	11,378.48							65,753.82	200,000.00	-134,246.18	32.88%
<b>5510 · Maintenance, Office</b>	183.65	130.00	860.21	130.00	195.00	130.00							1,628.86	10,000.00	-8,371.14	16.29%
<b>5530 · Memberships</b>				4,669.00									4,669.00	5,200.00	-531.00	89.79%

**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
5540 · Office Supplies	141.45	435.31	311.14	1,223.55	1,620.32	1,103.04							4,834.81	8,500.00	-3,665.19	56.88%
5550 · Postage		217.41		912.08		321.07							1,450.56	2,000.00	-549.44	72.53%
5560 · Printing & Publishing	340.58	146.27	81.23	1,133.03	811.75	161.49							2,674.35	4,500.00	-1,825.65	59.43%
5600 · Professional Services																
5610 · Accounting	3,845.00	4,935.00	4,917.50	2,652.50	4,447.50	3,487.50							24,285.00	40,000.00	-15,715.00	60.71%
5620 · Audit		2,500.00	5,000.00		7,000.00								14,500.00	14,938.00	-438.00	97.07%
5630 · Consulting	1,429.83	1,299.38	4,997.84	2,823.71	14,116.04	2,726.25							27,393.05	52,250.00	-24,856.95	52.43%
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	213.50	213.50							1,281.00	3,000.00	-1,719.00	42.7%
5660 · Payroll Services	95.39	99.28	99.28	99.28	99.28	99.28							591.79	1,200.00	-608.21	49.32%
<b>Total 5600 · Professional Services</b>	<b>5,583.72</b>	<b>18,555.21</b>	<b>15,228.12</b>	<b>5,788.99</b>	<b>25,876.32</b>	<b>6,526.53</b>							<b>77,558.89</b>	<b>121,588.00</b>	<b>-44,029.11</b>	<b>63.79%</b>
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	2,343.26	2,696.67							14,816.08	35,000.00	-20,183.92	42.33%
5730 · Mileage Reimbursement				361.01		426.14							787.15	2,000.00	-1,212.85	39.36%
5740 · Reference Materials														200.00	-200.00	
5790 · Other Adminstrative		15,311.63				5,544.00							20,855.63			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	2,007.44	3,024.24	1,835.06	1,948.91	1,964.48	1,911.10							12,691.23	23,579.00	-10,887.77	53.82%
5820 · Employee Benefits	4,752.19	4,658.89	4,825.81	4,787.29	4,834.33	5,042.24							28,900.75	60,916.00	-32,015.25	47.44%
5830 · Disability Insurance	159.57	159.57	159.57	159.57	159.57	159.57							957.42	2,211.00	-1,253.58	43.3%
5840 · Payroll Taxes	2,203.35	2,636.74	1,447.68	1,572.21	1,038.90	1,024.45							9,923.33	26,180.00	-16,256.67	37.9%
5850 · PARS	1,902.94	1,609.40	1,138.95	1,187.08	609.15	638.16							7,085.68	24,322.00	-17,236.32	29.13%
5900 · Wages																
5910 · Management	10,034.88	26,047.38	10,234.88	10,234.88	10,234.88	10,297.38							77,084.28	143,082.00	-65,997.72	53.87%
5920 · Staff	17,857.93	17,585.00	16,593.06	18,080.57	18,594.65	17,580.11							106,291.32	195,379.00	-89,087.68	54.4%
5930 · Staff Certification	175.00	175.00	175.00	175.00	175.00	175.00							1,050.00	1,800.00	-750.00	58.33%
5940 · Staff Overtime	734.40	388.80	216.00	356.40	64.80	259.20							2,019.60	1,722.00	297.60	117.28%
<b>Total 5900 · Wages</b>	<b>28,802.21</b>	<b>44,196.18</b>	<b>27,218.94</b>	<b>28,846.85</b>	<b>29,069.33</b>	<b>28,311.69</b>							<b>186,445.20</b>	<b>341,983.00</b>	<b>-155,537.80</b>	<b>54.52%</b>
5960 · Worker's Comp Insurance			710.63										710.63	3,032.00	-2,321.37	23.44%
<b>Total 5800 · Labor</b>	<b>39,827.70</b>	<b>56,285.02</b>	<b>37,336.64</b>	<b>38,501.91</b>	<b>37,675.76</b>	<b>37,087.21</b>							<b>246,714.24</b>	<b>482,223.00</b>	<b>-235,508.76</b>	<b>51.16%</b>
<b>Total 5000 · Administrative</b>	<b>71,361.58</b>	<b>100,188.89</b>	<b>72,879.68</b>	<b>72,265.51</b>	<b>87,840.50</b>	<b>67,140.31</b>							<b>471,676.47</b>	<b>935,811.00</b>	<b>-464,134.53</b>	<b>50.4%</b>
6000 · Operations																
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6195 · Education & Training							2,250.00						2,250.00	4,000.00	-1,750.00	56.25%
6200 · Engineering																
6220 · General Engineering	7,855.00	3,586.00	7,202.50	3,547.50	9,997.50	4,730.00							36,918.50	40,000.00	-3,081.50	92.3%
<b>Total 6200 · Engineering</b>	<b>7,855.00</b>	<b>3,586.00</b>	<b>7,202.50</b>	<b>3,547.50</b>	<b>9,997.50</b>	<b>4,730.00</b>							<b>36,918.50</b>	<b>40,000.00</b>	<b>-3,081.50</b>	<b>92.3%</b>
6330 · Facilities																
6335 · Alarm Services	557.10	430.08	570.24	557.10	430.08	570.24							3,114.84	6,500.00	-3,385.16	47.92%



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

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL			
													Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6337 · Landscaping		1,500.00		1,325.00									2,825.00	6,000.00	-3,175.00	47.08%
<b>Total 6330 · Facilities</b>	557.10	1,930.08	570.24	1,882.10	430.08	570.24							5,939.84	12,500.00	-6,560.16	47.52%
<b>6400 · Pumping</b>																
6410 · Pumping Fuel & Electricity	4,132.24	3,979.98	4,073.44	3,070.11	3,618.49	3,753.72							22,627.98	57,000.00	-34,372.02	39.7%
6420 · Pumping Maintenance, Generators	52.64	3,093.70											3,146.34	10,000.00	-6,853.66	31.46%
6440 · Pumping Equipment, Expensed			0.09										0.09			
<b>Total 6400 · Pumping</b>	4,184.88	7,073.68	4,073.53	3,070.11	3,618.49	3,753.72							25,774.41	67,000.00	-41,225.59	38.47%
<b>6600 · Collection/Transmission</b>																
6660 · Maintenance, Collection System														10,000.00	-10,000.00	
6665 · Meters - Sewer			115.44	57.90	1,238.17	67.58							1,479.09	75,000.00	-73,520.91	1.97%
<b>Total 6600 · Collection/Transmission</b>			115.44	57.90	1,238.17	67.58							1,479.09	85,000.00	-83,520.91	1.74%
6770 · Uniforms														200.00	-200.00	
<b>6800 · Vehicles</b>																
6810 · Fuel		595.47	291.53	306.05	191.83								1,384.88	3,500.00	-2,115.12	39.57%
6820 · Truck Equipment, Expensed		14.75		2.73	5.19								22.67	500.00	-477.33	4.53%
6830 · Truck Repairs		256.79			493.98								750.77	1,000.00	-249.23	75.08%
<b>Total 6800 · Vehicles</b>		867.01	291.53	308.78	691.00								2,158.32	5,000.00	-2,841.68	43.17%
<b>6900 · Sewer Authority Midcoastside</b>																
6910 · SAM Collections	19,764.58	19,764.58	19,764.58	19,764.58	19,764.58	19,764.58							118,587.48	237,175.00	-118,587.52	50.0%
6920 · SAM Operations	155,698.55	155,698.55	155,698.55	155,698.55	155,698.55	155,698.55							934,191.30	2,218,382.00	-1,284,190.70	42.11%
6940 · SAM Maintenance, Collection Sys		1,800.00		6,290.00		7,944.00							16,034.00	45,000.00	-28,966.00	35.63%
6950 · SAM Maintenance, Pumping		3,579.66	23,497.56	18,847.53	36,137.06								82,061.81	130,000.00	-47,938.19	63.12%
6960 · SAM NDWSCP														18,000.00	-18,000.00	
<b>Total 6900 · Sewer Authority Midcoastside</b>	175,463.13	180,842.79	198,960.69	200,600.66	211,600.19	183,407.13							1,150,874.59	2,648,557.00	-1,497,682.41	43.45%
<b>Total 6000 · Operations</b>	188,060.11	194,299.56	211,213.93	209,467.05	227,575.43	194,778.67							1,225,394.75	2,872,257.00	-1,646,862.25	42.66%
<b>Total Expense</b>	259,421.69	294,488.45	284,093.61	281,732.56	315,415.93	261,918.98							1,697,071.22	3,808,068.00	-2,110,996.78	44.57%
<b>Net Ordinary Income</b>	-248,631.71	-180,129.18	-273,192.34	-306,868.67	-268,639.44	1,987,156.31							709,694.97	770,026.00	-60,331.03	92.17%
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																
7110 · Connection Fees (New Constr)			9,555.00		40,850.00								50,405.00	210,000.00	-159,595.00	24.0%
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	26,262.00	-701.00							47,682.00	115,000.00	-67,318.00	41.46%
7157 · Fixture Fee Refunds				-2,682.00									-2,682.00			
<b>Total 7100 · Connection Fees</b>		16,285.00	7,401.00	3,154.00	67,112.00	-701.00							93,251.00	415,000.00	-321,749.00	22.47%

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

	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	TOTAL					
													Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget		
<b>7200 · Interest Income</b>																		
<b>7205 · CAMP Interest Earnings</b>	22,117.56	23,659.16	22,463.72	30,416.03	30,880.74	29,051.67							158,588.88					
<b>7210 · LAIF Interest Earnings</b>	76,123.17			892.33									77,015.50					
<b>7200 · Interest Income - Other</b>														160,000.00	-160,000.00			
<b>Total 7200 · Interest Income</b>	98,240.73	23,659.16	22,463.72	31,308.36	30,880.74	29,051.67							235,604.38	160,000.00	75,604.38	147.25%		
<b>Total 7000 · Capital Account Revenues</b>	98,240.73	39,944.16	29,864.72	34,462.36	97,992.74	28,350.67							328,855.38	575,000.00	-246,144.62	57.19%		
<b>Total Other Income</b>	98,240.73	39,944.16	29,864.72	34,462.36	97,992.74	28,350.67							328,855.38	575,000.00	-246,144.62	57.19%		
<b>Other Expense</b>																		
<b>8000 · Capital Improvement Program</b>																		
<b>8075 · Sewer</b>	18,077.00	14,285.31	17,227.50	504,179.07	14,166.50	77,554.52							645,489.90	5,650,754.00	-5,005,264.10	11.42%		
<b>Total 8000 · Capital Improvement Program</b>	18,077.00	14,285.31	17,227.50	504,179.07	14,166.50	77,554.52							645,489.90	5,650,754.00	-5,005,264.10	11.42%		
<b>9000 · Capital Account Expenses</b>																		
<b>9125 · PNC Equipment Lease Interest</b>	245.28	473.83	456.83	439.80	422.72	405.59							2,444.05	4,761.00	-2,316.95	51.34%		
<b>9200 · I-Bank Loan</b>	1,515.57												1,515.57	17,656.00	-16,140.43	8.58%		
<b>Total 9000 · Capital Account Expenses</b>	1,760.85	473.83	456.83	439.80	422.72	405.59							3,959.62	22,417.00	-18,457.38	17.66%		
<b>Total Other Expense</b>	19,837.85	14,759.14	17,684.33	504,618.87	14,589.22	77,960.11							649,449.52	5,673,171.00	-5,023,721.48	11.45%		
<b>Net Other Income</b>	78,402.88	25,185.02	12,180.39	-470,156.51	83,403.52	-49,609.44							-320,594.14	-5,098,171.00	4,777,576.86	6.29%		
<b>Net Income</b>	<b>-170,228.83</b>	<b>-154,944.16</b>	<b>-261,011.95</b>	<b>-777,025.18</b>	<b>-185,235.92</b>	<b>1,937,546.87</b>							<b>389,100.83</b>	<b>-4,328,145.00</b>	<b>4,717,245.83</b>	<b>-8.99%</b>		

**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		
<b>Ordinary Income/Expense</b>																		
<b>Income</b>																		
<b>4400 · Fees</b>																		
4410 · Administrative Fee (New Constr)	645.00		1,366.00		645.00	645.00	1,290.00						4,591.00	2,000.00	2,591.00	229.55%		
4420 · Administrative Fee (Remodel)														600.00	-600.00			
4430 · Inspection Fee (New Constr)	611.00		1,295.00		611.00	611.00	1,222.00						4,350.00	2,000.00	2,350.00	217.5%		
<b>Total 4400 · Fees</b>	<b>1,256.00</b>		<b>2,661.00</b>		<b>1,256.00</b>	<b>1,256.00</b>	<b>2,512.00</b>						<b>8,941.00</b>	<b>4,600.00</b>	<b>4,341.00</b>	<b>194.37%</b>		
<b>4510 · Grants</b>	160.00																	
<b>4610 · Property Tax Receipts</b>		104,411.76	52.55	-9,408.29	30,628.82	156,385.13	760.93							282,830.90	400,000.00	-117,169.10	70.71%	
<b>4740 · Testing, Backflow</b>		2,982.00	10,792.00		9,088.00	426.00	142.00							23,430.00	18,500.00	4,930.00	126.65%	
<b>4810 · Water Sales, Domestic</b>	223,093.15	153,929.24	203,096.48	132,058.82	71,326.97	253,089.87	92,466.46							1,129,060.99	2,016,000.00	-886,939.01	56.01%	
<b>4850 · Water Sales Refunds, Customer</b>		-1,743.81	-545.21	228.47			-5,000.00							-7,060.55	-16,000.00	8,939.45	44.13%	
<b>4990 · Other Revenue</b>		0.40	32.42	5,051.02	98.47							5,182.31						
<b>Total Income</b>	<b>224,509.15</b>	<b>259,579.59</b>	<b>216,089.24</b>	<b>127,930.02</b>	<b>112,398.26</b>	<b>411,157.00</b>	<b>90,881.39</b>							<b>1,442,544.65</b>	<b>2,423,100.00</b>	<b>-980,555.35</b>	<b>59.53%</b>	
<b>Gross Profit</b>	<b>224,509.15</b>	<b>259,579.59</b>	<b>216,089.24</b>	<b>127,930.02</b>	<b>112,398.26</b>	<b>411,157.00</b>	<b>90,881.39</b>							<b>1,442,544.65</b>	<b>2,423,100.00</b>	<b>-980,555.35</b>	<b>59.53%</b>	
<b>Expense</b>																		
<b>5000 · Administrative</b>																		
5190 · Bank Fees	1,285.99	332.56	392.84	338.37	386.77	315.68							3,052.21	6,000.00	-2,947.79	50.87%		
<b>5200 · Board of Directors</b>																		
5210 · Board Meetings		200.00	200.00	200.00	200.00	200.00	200.00							1,200.00	6,000.00	-4,800.00	20.0%	
5220 · Director Fees		300.00	900.00	-187.50	750.00	300.00	300.00							2,362.50	10,000.00	-7,637.50	23.63%	
5230 · Election Expenses													10,000.00	-10,000.00				
<b>Total 5200 · Board of Directors</b>		500.00	1,100.00	12.50	950.00	500.00	500.00							3,562.50	26,000.00	-22,437.50	13.7%	
<b>5240 · CDPH Fees</b>						4,826.00	15,848.08							20,674.08	20,000.00	674.08	103.37%	
<b>5250 · Conference Attendance</b>			714.24	159.07	214.96	892.15							1,980.42	15,000.00	-13,019.58	13.2%		
<b>5270 · Information Systems</b>		1,043.75	668.75	7,515.98			950.00	662.50							10,840.98	6,500.00	4,340.98	166.78%
<b>5300 · Insurance</b>																		
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%		
<b>Total 5300 · Insurance</b>	15,031.63												15,031.63	14,500.00	531.63	103.67%		
<b>5350 · LAFCO Assessment</b>													3,700.00	-3,700.00				
<b>5400 · Legal</b>																		
5430 · General Legal	5,030.00	4,206.00	-4,232.00	5,185.00	4,942.00	8,001.70							23,132.70	75,000.00	-51,867.30	30.84%		
5440 · Litigation			160.00												160.00			
<b>Total 5400 · Legal</b>	5,030.00	4,206.00	-4,072.00	5,185.00	4,942.00	8,001.70							23,292.70	75,000.00	-51,707.30	31.06%		
<b>5510 · Maintenance, Office</b>	183.65	214.04			130.00	195.00	130.00							852.69	10,000.00	-9,147.31	8.53%	
<b>5530 · Memberships</b>	1,197.59			4,669.00	18,885.00							24,751.59	25,000.00	-248.41	99.01%			
<b>5540 · Office Supplies</b>	141.43	435.31	104.31	1,223.54	1,662.90	1,103.01							4,670.50	8,000.00	-3,329.50	58.38%		
<b>5550 · Postage</b>	2,044.75	2,258.36	1,655.12	3,159.74	1,380.63	2,429.17							12,927.77	19,000.00	-6,072.23	68.04%		

**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
5560 · Printing & Publishing	340.58	146.28	81.23	1,557.51	949.20	161.51							3,236.31	10,000.00	-6,763.69	32.36%
5600 · Professional Services																
5610 · Accounting	3,845.00	4,935.00	4,917.50	2,652.50	4,447.50	3,487.50							24,285.00	40,000.00	-15,715.00	60.71%
5620 · Audit		2,500.00	5,000.00		7,000.00								14,500.00	14,938.00	-438.00	97.07%
5630 · Consulting	1,429.82	1,299.37	4,997.84	2,823.70	14,116.03	2,726.25							27,393.01	50,000.00	-22,606.99	54.79%
5640 · Data Services														12,000.00	-12,000.00	
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50							1,281.00	3,000.00	-1,719.00	42.7%
5660 · Payroll Services	95.39	99.28	99.28	99.28	99.28	99.28							591.79	1,200.00	-608.21	49.32%
<b>Total 5600 · Professional Services</b>	<b>5,583.71</b>	<b>9,047.15</b>	<b>15,228.12</b>	<b>5,788.98</b>	<b>25,876.31</b>	<b>6,526.53</b>							<b>68,050.80</b>	<b>121,138.00</b>	<b>-53,087.20</b>	<b>56.18%</b>
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	3,335.65	3,689.07							20,564.50	40,000.00	-19,435.50	51.41%
5730 · Mileage Reimbursement				361.00		426.13							787.13	2,000.00	-1,212.87	39.36%
5740 · Reference Materials														500.00	-500.00	
5790 · Other Administrative	21.40	-101.00		38.13	204.41								162.94			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	4,837.19	5,579.78	4,427.21	4,612.01	4,494.34	5,023.14							28,973.67	55,390.00	-26,416.33	52.31%
5820 · Employee Benefits	13,917.67	13,861.77	14,323.59	14,208.03	14,375.66	14,958.13							85,644.85	181,241.00	-95,596.15	47.26%
5830 · Disability Insurance	340.32	340.32	340.32	340.32	340.32	340.32							2,041.92	5,815.00	-3,773.08	35.12%
5840 · Payroll Taxes	5,542.88	5,994.69	4,832.99	5,031.16	4,179.40	4,322.17							29,903.29	68,858.00	-38,954.71	43.43%
5850 · PARS	4,263.09	3,824.46	3,268.84	3,519.82	2,752.89	2,883.98							20,513.08	51,066.00	-30,552.92	40.17%
5900 · Wages																
5910 · Management	10,034.88	26,047.38	10,234.88	10,234.88	10,234.88	10,297.38							77,084.28	143,082.00	-65,997.72	53.87%
5920 · Staff	53,447.36	55,552.05	52,990.64	57,157.86	52,872.06	54,578.39							326,598.36	568,704.00	-242,105.64	57.43%
5930 · Staff Certification	925.00	950.00	975.00	975.00	975.00	975.00							5,775.00	11,400.00	-5,625.00	50.66%
5940 · Staff Overtime	6,400.57	3,922.39	5,759.89	3,679.59	4,399.70	3,923.49							28,085.63	61,175.00	-33,089.37	45.91%
5950 · Staff Standby	1,647.82	1,618.58	1,510.62	2,014.07	1,639.97	1,645.03							10,076.09	29,962.00	-19,885.91	33.63%
<b>Total 5900 · Wages</b>	<b>72,455.63</b>	<b>88,090.40</b>	<b>71,471.03</b>	<b>74,061.40</b>	<b>70,121.61</b>	<b>71,419.29</b>							<b>447,619.36</b>	<b>814,323.00</b>	<b>-366,703.64</b>	<b>54.97%</b>
5960 · Worker's Comp Insurance			4,173.56										4,173.56	29,218.00	-25,044.44	14.28%
<b>Total 5800 · Labor</b>	<b>101,356.78</b>	<b>117,691.42</b>	<b>102,837.54</b>	<b>101,772.74</b>	<b>96,264.22</b>	<b>98,947.03</b>							<b>618,869.73</b>	<b>1,205,911.00</b>	<b>-587,041.27</b>	<b>51.32%</b>
<b>Total 5000 · Administrative</b>	<b>135,335.14</b>	<b>139,578.25</b>	<b>121,926.98</b>	<b>135,431.50</b>	<b>155,247.05</b>	<b>128,897.98</b>							<b>816,416.90</b>	<b>1,610,749.00</b>	<b>-794,332.10</b>	<b>50.69%</b>
6000 · Operations																
6160 · Backflow Prevention							715.42						715.42	1,100.00	-384.58	65.04%
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6180 · Communications																
6185 · SCADA Maintenance	48.80			3,790.00	5,240.00								9,078.80	15,000.00	-5,921.20	60.53%
6180 · Communications - Other																
<b>Total 6180 · Communications</b>	<b>48.80</b>			<b>3,790.00</b>	<b>5,240.00</b>								<b>9,078.80</b>	<b>15,000.00</b>	<b>-5,921.20</b>	<b>60.53%</b>
6195 · Education & Training	59.00		1,500.00	1,962.35		3,990.00							7,511.35	8,000.00	-488.65	93.89%
6200 · Engineering																

**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
6220 · General Engineering			-300.00										-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	17,617.50	17,217.50							84,630.00	200,000.00	-115,370.00	42.32%
<b>Total 6200 · Engineering</b>	<b>8,340.00</b>	<b>6,515.00</b>	<b>6,977.50</b>	<b>27,662.50</b>	<b>17,617.50</b>	<b>17,217.50</b>							<b>84,330.00</b>	<b>210,000.00</b>	<b>-125,670.00</b>	<b>40.16%</b>
6320 · Equipment & Tools, Expensed		1,114.92	340.42	1,055.05	1,137.96	937.62							4,585.97	10,000.00	-5,414.03	45.86%
6330 · Facilities																
6335 · Alarm Services	127.02		140.16	127.02		140.16							534.36	2,000.00	-1,465.64	26.72%
6337 · Landscaping	860.00	1,500.00	1,925.00	2,390.00	1,149.01	2,900.00							10,724.01	18,000.00	-7,275.99	59.58%
6330 · Facilities - Other					4,447.54	444.84							4,892.38			
<b>Total 6330 · Facilities</b>	<b>987.02</b>	<b>1,500.00</b>	<b>2,065.16</b>	<b>2,517.02</b>	<b>5,596.55</b>	<b>3,485.00</b>							<b>16,150.75</b>	<b>20,000.00</b>	<b>-3,849.25</b>	<b>80.75%</b>
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	5,673.32	6,419.82							34,369.70	105,000.00	-70,630.30	32.73%
6420 · Pumping Maintenance, Generators	59.28	4,340.06		111.68	6,824.00	1,939.46							13,274.48	25,000.00	-11,725.52	53.1%
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%
<b>Total 6400 · Pumping</b>	<b>4,191.52</b>	<b>10,792.27</b>	<b>6,789.03</b>	<b>5,185.95</b>	<b>12,497.32</b>	<b>8,359.28</b>							<b>47,815.37</b>	<b>132,500.00</b>	<b>-84,684.63</b>	<b>36.09%</b>
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	8.30	2,838.80							2,032.10	20,000.00	-17,967.90	10.16%
6530 · Water Purchases				6,156.75									6,156.75	50,000.00	-43,843.25	12.31%
<b>Total 6500 · Supply</b>			<b>404.54</b>	<b>17,168.65</b>	<b>8.30</b>	<b>2,838.80</b>							<b>20,420.29</b>	<b>71,000.00</b>	<b>-50,579.71</b>	<b>28.76%</b>
6600 · Collection/Transmission																
6610 · Hydrants					119.04								119.04	5,000.00	-4,880.96	2.38%
6620 · Maintenance, Water Mains		4,234.93	17,010.94	4,195.95	3,916.75								29,358.57	75,000.00	-45,641.43	39.15%
6630 · Maintenance, Water Svc Lines					2,032.45	5,080.04							7,112.49	10,000.00	-2,887.51	71.13%
6640 · Maintenance, Tanks			562.90	142.85	450.00	14,866.70							16,022.45	5,000.00	11,022.45	320.45%
6650 · Maint., Distribution General			12,963.63										12,963.63	15,000.00	-2,036.37	86.42%
6660 · Maintenance, Collection System					363.15								363.15			
6670 · Meters - Water			115.44	57.90	1,238.18	67.59							1,479.11	75,000.00	-73,520.89	1.97%
<b>Total 6600 · Collection/Transmission</b>		<b>4,234.93</b>	<b>30,652.91</b>	<b>4,396.70</b>	<b>8,119.57</b>	<b>20,014.33</b>							<b>67,418.44</b>	<b>185,000.00</b>	<b>-117,581.56</b>	<b>36.44%</b>
6700 · Treatment																
6710 · Chemicals & Filtering	1,323.27		2,768.75	1,246.93	1,732.20	84.12							7,155.27	60,000.00	-52,844.73	11.93%
6720 · Maintenance, Treatment Equip.	5,664.42	6,094.72	3,837.11	3,207.49	6,617.47	10,222.51							35,643.72	15,000.00	20,643.72	237.63%
6730 · Treatment Analysis	111.56	2,807.00	2,161.00	818.12	3,859.64	3,577.24							13,334.56	35,000.00	-21,665.44	38.1%
<b>Total 6700 · Treatment</b>	<b>7,099.25</b>	<b>8,901.72</b>	<b>8,766.86</b>	<b>5,272.54</b>	<b>12,209.31</b>	<b>13,883.87</b>							<b>56,133.55</b>	<b>110,000.00</b>	<b>-53,866.45</b>	<b>51.03%</b>
6770 · Uniforms		220.00	575.74	114.80		93.52							1,004.06	3,500.00	-2,495.94	28.69%
6800 · Vehicles																
6810 · Fuel	1,444.23	342.19	874.59	918.16	575.49	846.15							5,000.81	12,000.00	-6,999.19	41.67%

**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
6820 · Truck Equipment, Expensed		44.25		8.20	15.58	5.48							73.51	2,000.00	-1,926.49	3.68%
6830 · Truck Repairs	3,003.08	-256.79			-493.98								2,252.31	5,000.00	-2,747.69	45.05%
<b>Total 6800 · Vehicles</b>	<b>4,447.31</b>	<b>129.65</b>	<b>874.59</b>	<b>926.36</b>	<b>97.09</b>	<b>851.63</b>							<b>7,326.63</b>	<b>19,000.00</b>	<b>-11,673.37</b>	<b>38.56%</b>
6890 · Other Operations						48.69							48.69			
<b>Total 6000 · Operations</b>	<b>25,172.90</b>	<b>33,677.89</b>	<b>58,946.75</b>	<b>70,051.92</b>	<b>62,523.60</b>	<b>72,435.66</b>							<b>322,808.72</b>	<b>815,600.00</b>	<b>-492,791.28</b>	<b>39.58%</b>
<b>Total Expense</b>	<b>160,508.04</b>	<b>173,256.14</b>	<b>180,873.73</b>	<b>205,483.42</b>	<b>217,770.65</b>	<b>201,333.64</b>							<b>1,139,225.62</b>	<b>2,426,349.00</b>	<b>-1,287,123.38</b>	<b>46.95%</b>
<b>Net Ordinary Income</b>	<b>64,001.11</b>	<b>86,323.45</b>	<b>35,215.51</b>	<b>-77,553.40</b>	<b>-105,372.39</b>	<b>209,823.36</b>							<b>212,437.64</b>	<b>-3,249.00</b>	<b>215,686.64</b>	<b>-6,538.56%</b>
<b>Other Income/Expense</b>																
<b>Other Income</b>																
<b>7000 · Capital Account Revenues</b>																
<b>7100 · Connection Fees</b>																
7110 · Connection Fees (New Constr)			6,716.00		28,203.00								34,919.00	220,000.00	-185,081.00	15.87%
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		12,786.00								51,211.00	190,000.00	-138,789.00	26.95%
7152 · Connection Fee Refunds	-20,815.00												-20,815.00			
7155 · Add'l Fixture Units (Remodel)				10,255.20	8,973.30								19,228.50			
7157 · Fixture Fee Refunds	-18,922.00												-18,922.00	-50,000.00	31,078.00	37.84%
7160 · PFP Pass Thru																
7165 · Meter Pass Thru Costs	1,523.06	590.50	556.23	2,895.00	707.00								6,271.79			
<b>Total 7100 · Connection Fees</b>	<b>-38,213.94</b>	<b>27,826.00</b>	<b>29,144.23</b>	<b>13,150.20</b>	<b>50,669.30</b>								<b>82,575.79</b>	<b>415,000.00</b>	<b>-332,424.21</b>	<b>19.9%</b>
7250 · CAMP Interest Income	24,757.50	25,124.91	23,967.37	23,669.96	22,264.10	22,417.22							142,201.06	200,000.00	-57,798.94	71.1%
7600 · Bond Revenues, G.O.		7.60	-69.76	195.62	6,400.26	440,996.91							447,530.63	1,195,381.00	-747,850.37	37.44%
7650 · Water System Reliability						601,963.27							601,963.27	1,178,148.00	-576,184.73	51.09%
<b>Total 7000 · Capital Account Revenues</b>	<b>-13,456.44</b>	<b>52,958.51</b>	<b>53,041.84</b>	<b>37,015.78</b>	<b>79,333.66</b>	<b>1,065,377.40</b>							<b>1,274,270.75</b>	<b>2,988,529.00</b>	<b>-1,714,258.25</b>	<b>42.64%</b>
<b>Total Other Income</b>	<b>-13,456.44</b>	<b>52,958.51</b>	<b>53,041.84</b>	<b>37,015.78</b>	<b>79,333.66</b>	<b>1,065,377.40</b>							<b>1,274,270.75</b>	<b>2,988,529.00</b>	<b>-1,714,258.25</b>	<b>42.64%</b>
<b>Other Expense</b>																
<b>8000 · Capital Improvement Program</b>																
8100 · Water	9,257.50	32,546.19	33,844.77	166,350.00	28,973.19	10,510.95							281,482.60	3,615,000.00	-3,333,517.40	7.79%
<b>Total 8000 · Capital Improvement Program</b>	<b>9,257.50</b>	<b>32,546.19</b>	<b>33,844.77</b>	<b>166,350.00</b>	<b>28,973.19</b>	<b>10,510.95</b>							<b>281,482.60</b>	<b>3,615,000.00</b>	<b>-3,333,517.40</b>	<b>7.79%</b>
<b>9000 · Capital Account Expenses</b>																
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	422.72	405.60							2,444.07	4,761.00	-2,316.93	51.34%
9150 · SRF Loan					26,644.07								26,644.07	52,216.00	-25,571.93	51.03%
9210 · Conservation Program/Rebates														3,000.00	-3,000.00	
<b>Total 9000 · Capital Account Expenses</b>	<b>245.28</b>	<b>4,561.12</b>	<b>456.84</b>	<b>439.80</b>	<b>27,066.79</b>	<b>405.60</b>							<b>33,175.43</b>	<b>106,361.00</b>	<b>-73,185.57</b>	<b>31.19%</b>
<b>Total Other Expense</b>	<b>9,502.78</b>	<b>37,107.31</b>	<b>34,301.61</b>	<b>166,789.80</b>	<b>56,039.98</b>	<b>10,916.55</b>							<b>314,658.03</b>	<b>3,721,361.00</b>	<b>-3,406,702.97</b>	<b>8.46%</b>
<b>Net Other Income</b>	<b>-22,959.22</b>	<b>15,851.20</b>	<b>18,740.23</b>	<b>-129,774.02</b>	<b>23,293.68</b>	<b>1,054,460.85</b>							<b>959,612.72</b>	<b>-732,832.00</b>	<b>1,692,444.72</b>	<b>-130.95%</b>
<b>Net Income</b>	<b>41,041.89</b>	<b>102,174.65</b>	<b>53,955.74</b>	<b>-207,327.42</b>	<b>-82,078.71</b>	<b>1,264,284.21</b>							<b>1,172,050.36</b>	<b>-736,081.00</b>	<b>1,908,131.36</b>	<b>-159.23%</b>

## Montara Water Sanitary District Check Detail January 29 - 31, 2025

Date	Num	Name	Paid Amount	
<b>Warrants Report for 02/13/2025 Board of Directors Consent Agenda</b>				
<b>SPLIT</b>				
01/24/2025	15278	Bay Alarm Company	-254.04	PAID
01/24/2025	15279	Lingo	-4,248.48	PAID
01/24/2025	15280	MUTUAL OF OMAHA	-313.33	PAID
01/24/2025	15281	Pacific Gas & Electric	-9,993.27	PAID
01/24/2025	15282	Standard Insurance Co.	-499.89	PAID
01/16/2025	15276	ACWA/JPIA Workers Comp	-4,786.42	PAID
01/15/2025	15273	Medical Air Services Association	-152.00	PAID
01/15/2025	15274	PARS NOV	-922.41	PAID
01/15/2025	15275	PARS AUGUST	-922.41	PAID
01/29/2025	15284	A-B Communications	-181.20	
01/29/2025	15289	Comcast	-358.02	
01/29/2025	15293	KBA Document Solutions	-86.12	
01/29/2025	15299	ODP Business Solutions	-250.42	
01/29/2025	15300	PACE Supply Corp	-2,563.58	
01/29/2025	15301	Pacific Fire Safe	-664.76	
<b>WATER</b>				
01/24/2025	15277	AT&T Mobility	-758.88	PAID
01/29/2025	15285	Andreini Brothers, Inc.	-17,849.98	
01/29/2025	15286	BSK Lab	-1,084.20	
01/29/2025	15287	Calcon Systems, Inc.	-1,980.00	
01/29/2025	15288	CD & Power	-4,255.55	
01/29/2025	15290	Esbro Chemical	-1,050.60	
01/29/2025	15291	Hach Company	-3,156.54	
01/29/2025	15294	Maggiora Bros. Drilling, Inc.	-87,772.50	
01/29/2025	15295	Maggiora Bros. Drilling, Inc.	-95,535.00	
01/29/2025	15296	McCord Electrical Design & Consulting	-15,643.50	
01/29/2025	15297	Montara Water and Sanitary District	-801.97	
01/29/2025	15302	Pacific Gas & Electric	-1,533.80	
01/29/2025	15306	Underground Republic Water Works	-1,142.42	
01/29/2025	15307	USA Blue Book	-3,002.25	
01/29/2025	15308	Wells Fargo Remittance Center	-9,269.36	
<b>SEWER</b>				
01/09/2025	15265	U.S. BANK GLOBAL CORPORATE TRUST SVCS	-8,563.01	VOIDED/lost
01/29/2025	15283	U.S. BANK GLOBAL CORPORATE TRUST SVCS	-8,563.01	PAID
01/29/2025	15292	Hue & Cry Security Systems, Inc.	-430.08	
01/29/2025	15283	U.S. Bank Global Corporate Trust Svcs.	-8,563.01	
01/29/2025	15298	Nute Engineering	-23,334.00	
01/29/2025	15303	Sewer Authority Mid-Coastside	-10,563.03	
01/29/2025	15304	Sewer Authority Mid-Coastside	-19,764.58	
01/29/2025	15305	Sewer Authority Mid-Coastside	-155,698.55	



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

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

## **SUBJECT: SAM Flow Report for November and December 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 November 2024 and December 2024
- Collection System Monthly Overflow Report - November and December 2024

The Average Daily Flow for Montara was 0.312 MGD in November 2024 and 0.486 MGD in December 2024. There were 0 reportable overflows in November 2024 and December 2024 in the Montara System. SAM indicates there was 4.650 inches of rain in November and 6.850 inches of ran in December 2024 in Montara.

### RECOMMENDATION:

Review and File

Attachments



# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, November 2024

## November 2024

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

## 12 Month Rolling Total Sewer Cleaning Summary

Month	HMB	GCS D	MWSD	Total Feet	Total Miles
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
Nov - 24	12,497	13,252	10,026	35,775	6.8

## 12 Month Moving Total

	Total	12 month rolling Number			
		HMB	GCS D	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

Annual ft	120,294	136,984	95,058	352,336	
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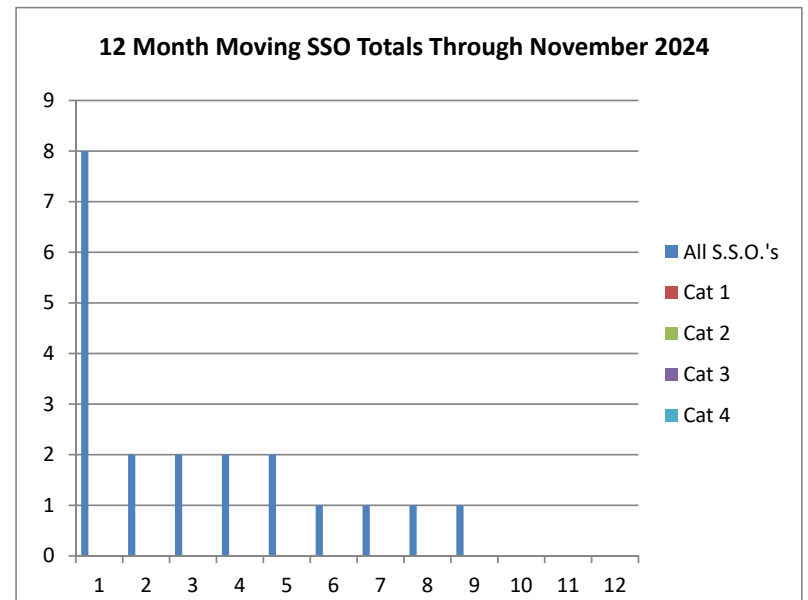
Annual Mi.	22.8	25.9	18.0		66.7
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## Reportable SSOs

	Total	Reportable Number of S.S.O.'s			
		HMB	GCS D	MWSD	SAM
November 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	GCS D	MWSD	SAM
November 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%



Attachment C

Attachment A

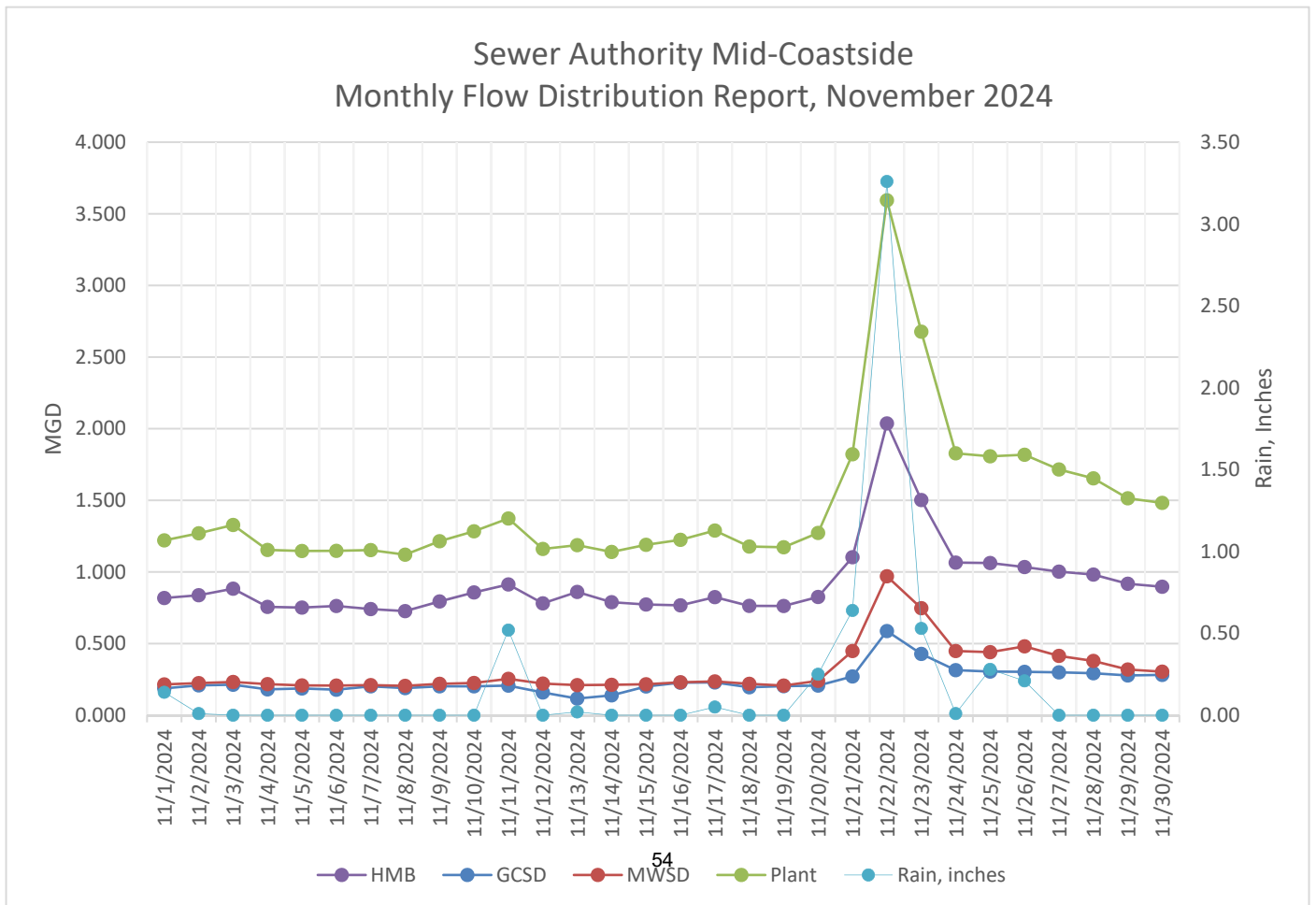
Flow Distribution Report Summary for November 2024

The daily flow report figures for the month of November 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	0.920	62.51%
Granada Community Services District	0.240	16.29%
Montara Water and Sanitary District	<u>0.312</u>	<u>21.20%</u>
Total	1.471	100.0%



# Sewer Authority Mid-Coastside

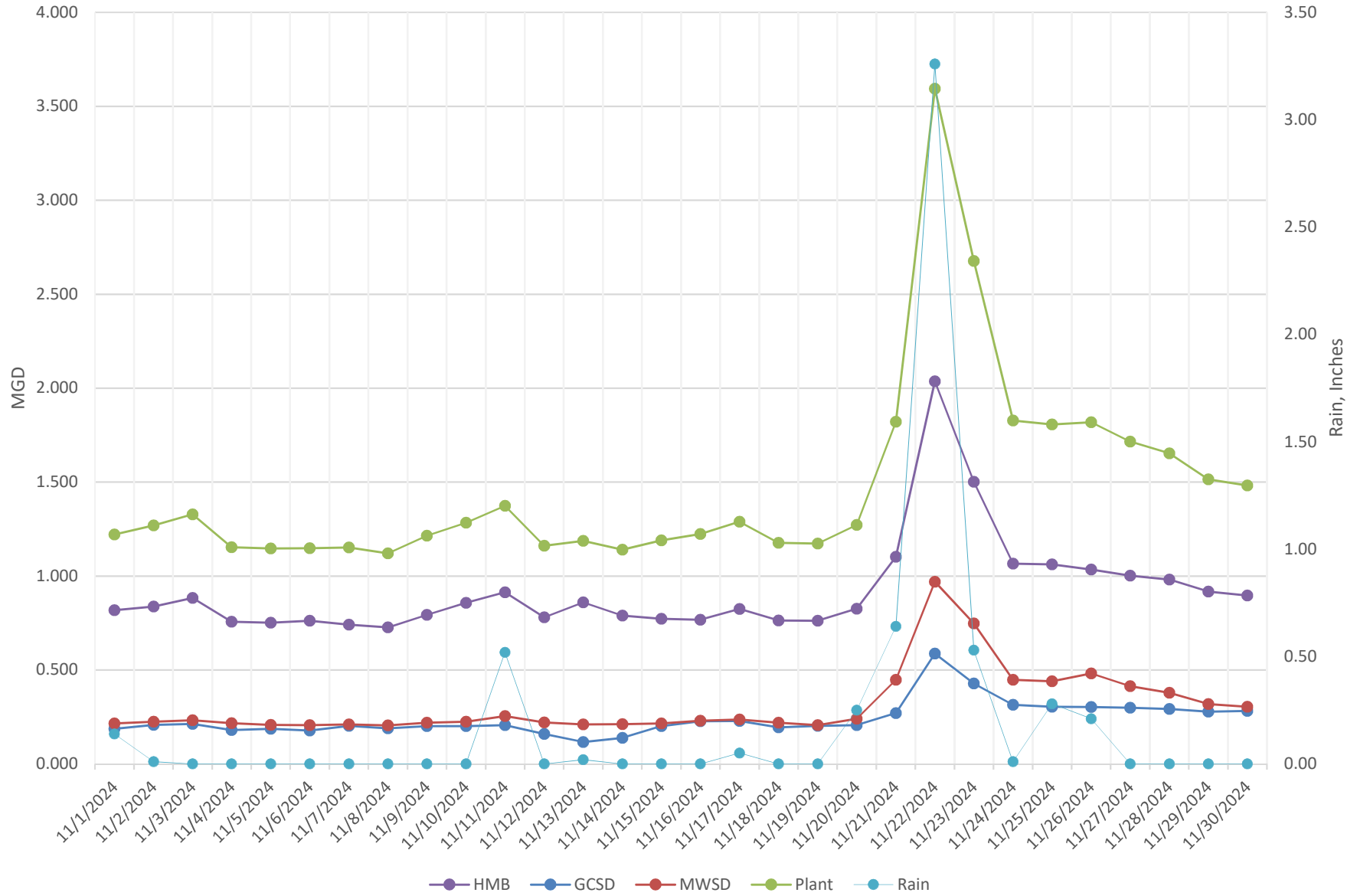
## Monthly Flow Distribution Report for November 2024

<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>
11/1/2024	0.818	0.187	0.215	1.221	0.14	0.12	0.15
11/2/2024	0.838	0.208	0.224	1.270	0.01	0.01	0.01
11/3/2024	0.883	0.213	0.232	1.328	0.00	0.00	0.00
11/4/2024	0.756	0.180	0.217	1.154	0.00	0.00	0.00
11/5/2024	0.751	0.187	0.208	1.146	0.00	0.00	0.00
11/6/2024	0.762	0.178	0.207	1.148	0.00	0.00	0.00
11/7/2024	0.741	0.202	0.210	1.153	0.00	0.00	0.00
11/8/2024	0.727	0.189	0.205	1.121	0.00	0.00	0.00
11/9/2024	0.794	0.202	0.219	1.215	0.00	0.00	0.00
11/10/2024	0.857	0.202	0.225	1.284	0.00	0.00	0.00
11/11/2024	0.913	0.207	0.254	1.373	0.52	0.46	0.55
11/12/2024	0.781	0.159	0.221	1.161	0.00	0.00	0.00
11/13/2024	0.860	0.116	0.210	1.187	0.02	0.01	0.03
11/14/2024	0.789	0.139	0.212	1.140	0.00	0.00	0.00
11/15/2024	0.773	0.201	0.216	1.190	0.00	0.00	0.00
11/16/2024	0.767	0.227	0.230	1.224	0.00	0.00	0.00
11/17/2024	0.824	0.229	0.236	1.289	0.05	0.01	0.01
11/18/2024	0.763	0.195	0.219	1.177	0.00	0.00	0.00
11/19/2024	0.763	0.203	0.207	1.172	0.00	0.00	0.00
11/20/2024	0.825	0.207	0.240	1.272	0.25	0.40	0.22
11/21/2024	1.103	0.271	0.448	1.821	0.64	0.46	0.90
11/22/2024	2.037	0.587	0.970	3.594	3.26	2.52	2.48
11/23/2024	1.502	0.428	0.747	2.677	0.53	0.25	0.07
11/24/2024	1.065	0.315	0.448	1.828	0.01	0.01	0.05
11/25/2024	1.062	0.305	0.440	1.807	0.28	0.25	0.02
11/26/2024	1.034	0.303	0.481	1.818	0.21	0.18	0.16
11/27/2024	1.002	0.299	0.414	1.715	0.00	0.00	0.00
11/28/2024	0.982	0.293	0.379	1.654	0.00	0.00	0.00
11/29/2024	0.918	0.278	0.319	1.514	0.00	0.00	0.00
11/30/2024	0.897	0.281	0.304	1.482	0.00	0.00	0.00
<b>Totals</b>	<b>27.588</b>	<b>7.190</b>	<b>9.357</b>	<b>44.135</b>	<b>5.920</b>	<b>4.680</b>	<b>4.650</b>

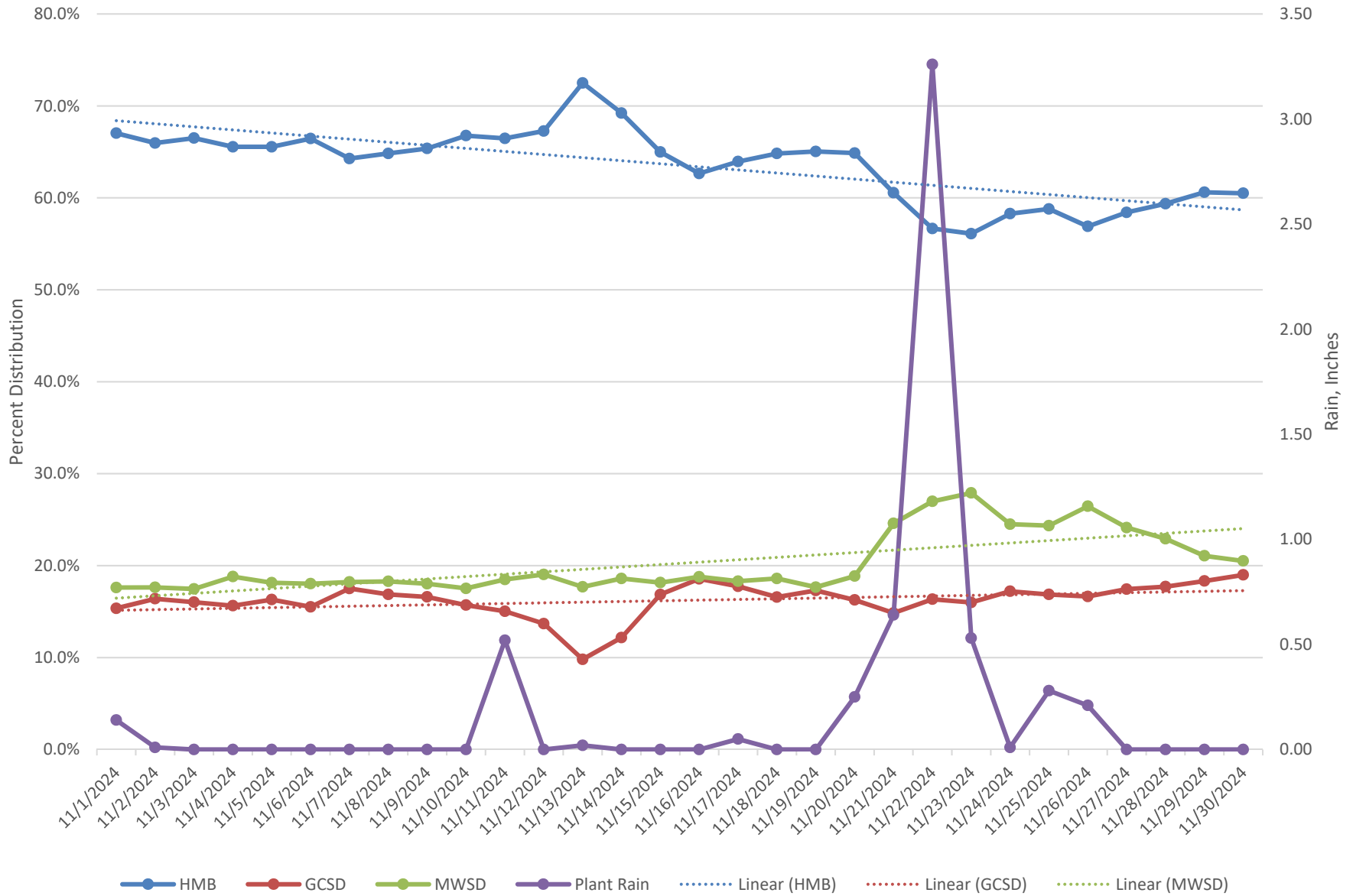
### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.727	0.116	0.205	1.121
<b>Average</b>	<b>0.920</b>	<b>0.240</b>	<b>0.312</b>	<b>1.471</b>
Maximum	2.037	0.587	0.970	3.594
<b>Distribution</b>	<b>62.51%</b>	<b>16.29%</b>	<b>21.20%</b>	<b>100.0%</b>

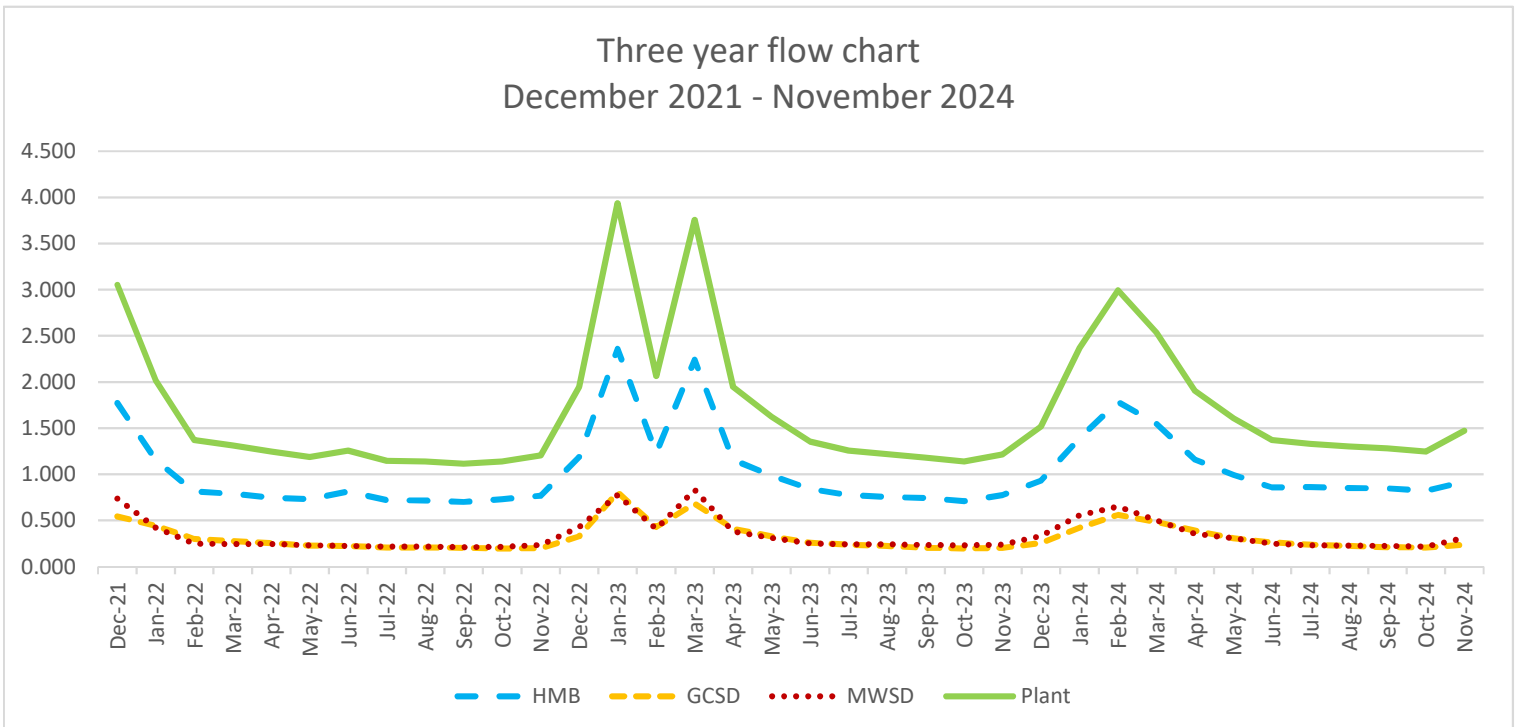
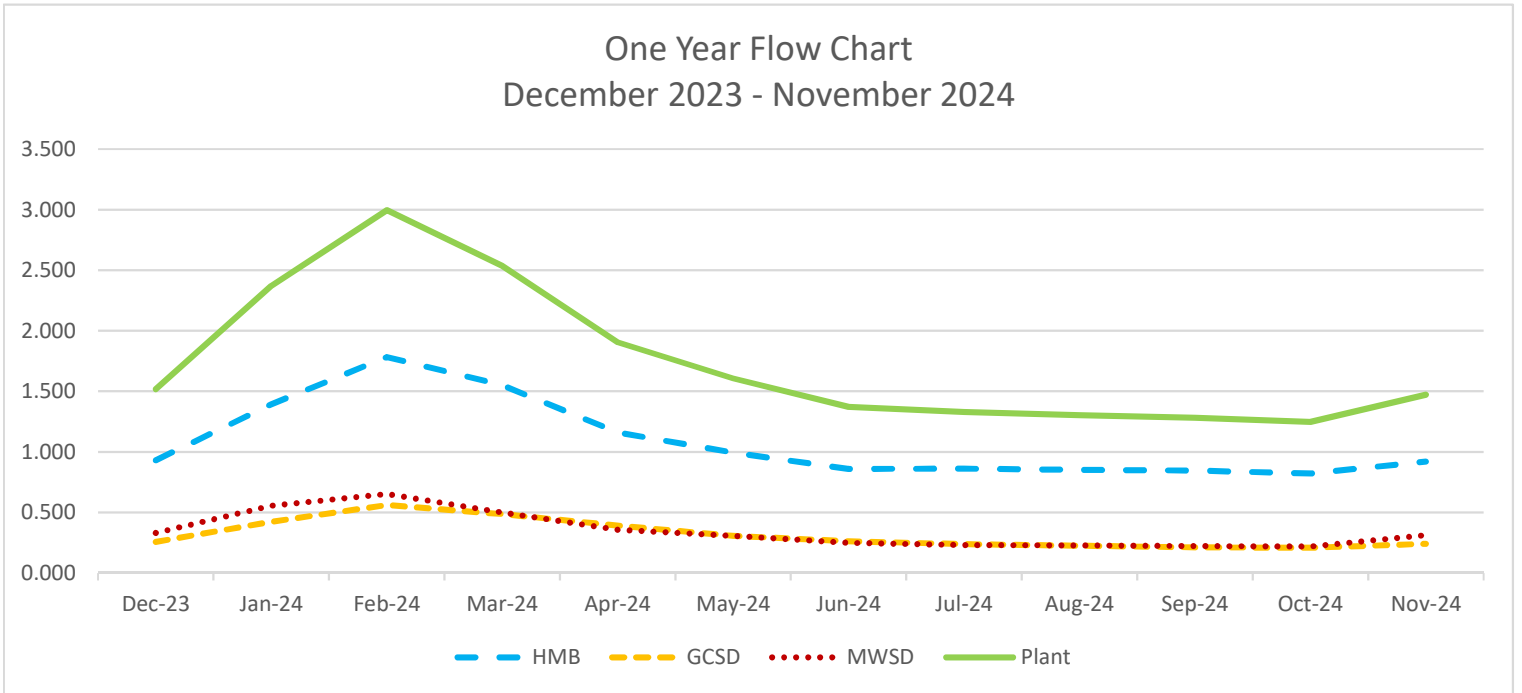
## Sewer Authority Mid-Coastside Monthly Flow Distribution Report, November 2024



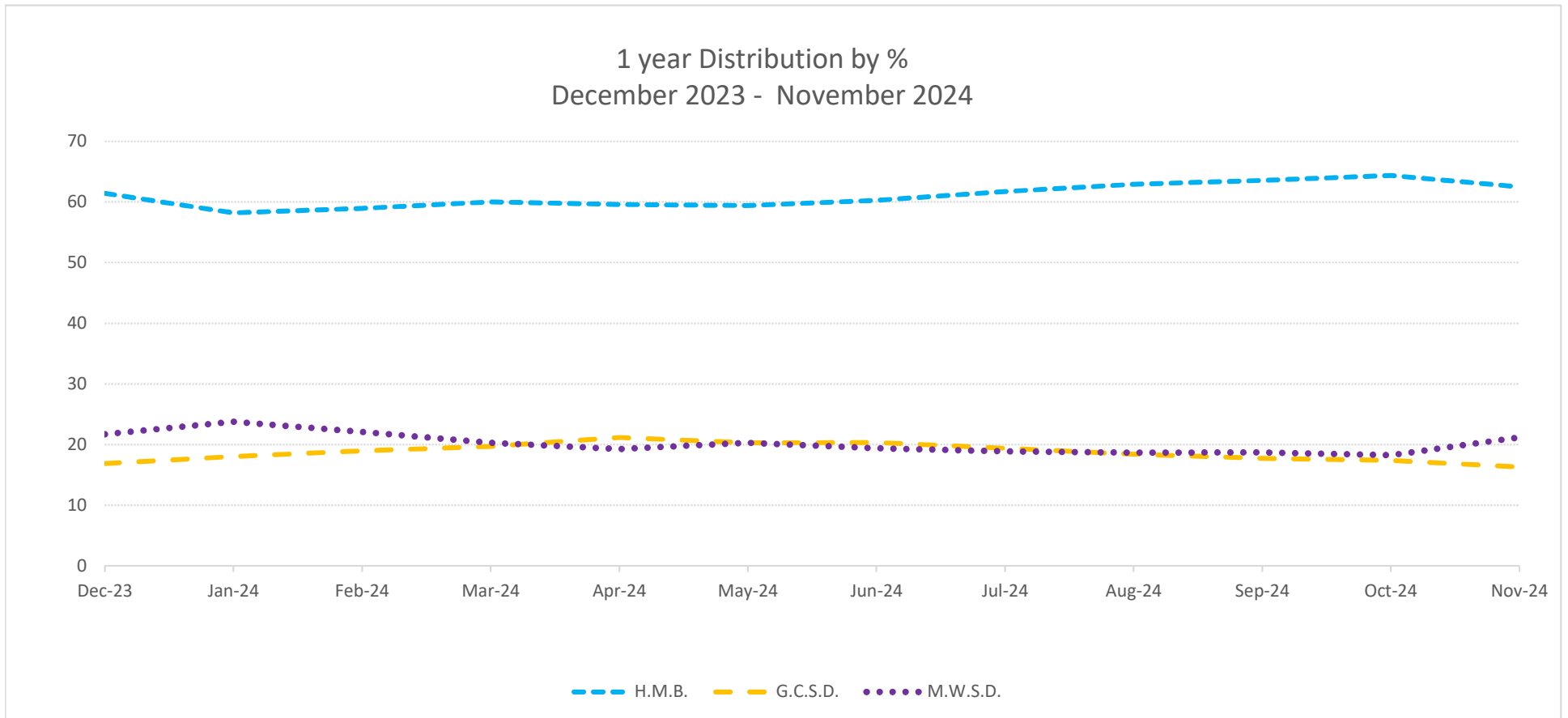
### Percent Distribution November 2024



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



# Flow based percent distribution based for past year



# Sewer Authority Mid-Coastside

Monthly Collection System Activity/SSO Distribution Report, December 2024

## December 2024

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

## 12 Month Moving Total

	12 month rolling Number				
	Total	HMB	GCS D	MWSD	SAM
Roots	0	0	0	0	0
Grease	0	0	0	0	0
Mechanical	0	0	0	0	0
Wet Weather	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>	<b>#DIV/0!</b>

## Reportable SSOs

	Reportable Number of S.S.O.'s				
	Total	HMB	GCS D	MWSD	SAM
December 2024	0	0	0	0	0
12 Month Moving Total	0	0	0	0	0

## SSOs / Year / 100 Miles

	Number of S.S.O.'s /Year/100 Miles				
	Total	HMB	GCS D	MWSD	SAM
December 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

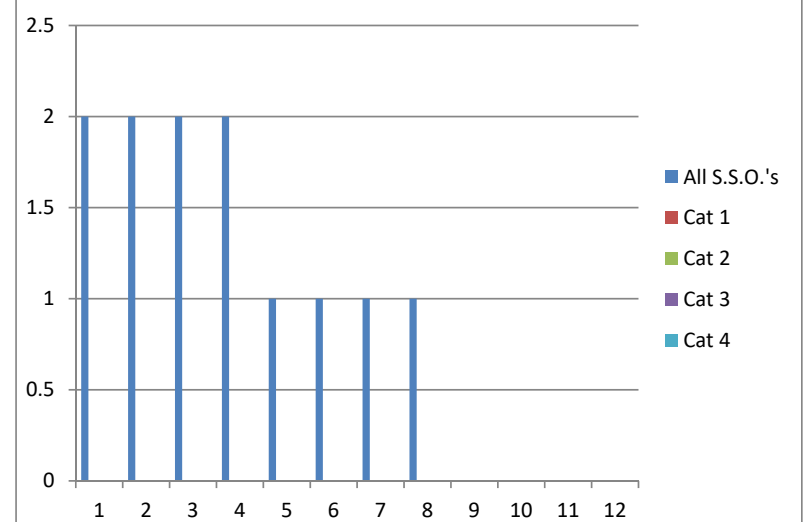
Month	HMB	GCS D	MWSD	Total Feet	Total Miles
Jan - 24	4,029	14,785	12,144	30,958	5.9
Feb - 24	11,024	12,840	7,193	31,057	5.9
Mar - 24	10,744	6,990	6,117	23,851	4.5
Apr - 24	10,392	12,822	8,043	31,257	5.9
May - 24	10,558	10,835	4,694	26,087	4.9
June - 24	7,077	7,842	8,486	23,405	4.4
July - 24	10,921	11,376	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
Nov - 24	12,497	13,252	10,026	35,775	6.8
Dec - 24	11,178	15,168	4,120	30,466	5.8

Annual ft	125,755	141,519	90,910	358,184	
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Annual Mi.	23.8	26.8	17.2		67.8
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Attachment C

## 12 Month Moving SSO Totals Through December 2024





## Attachment A

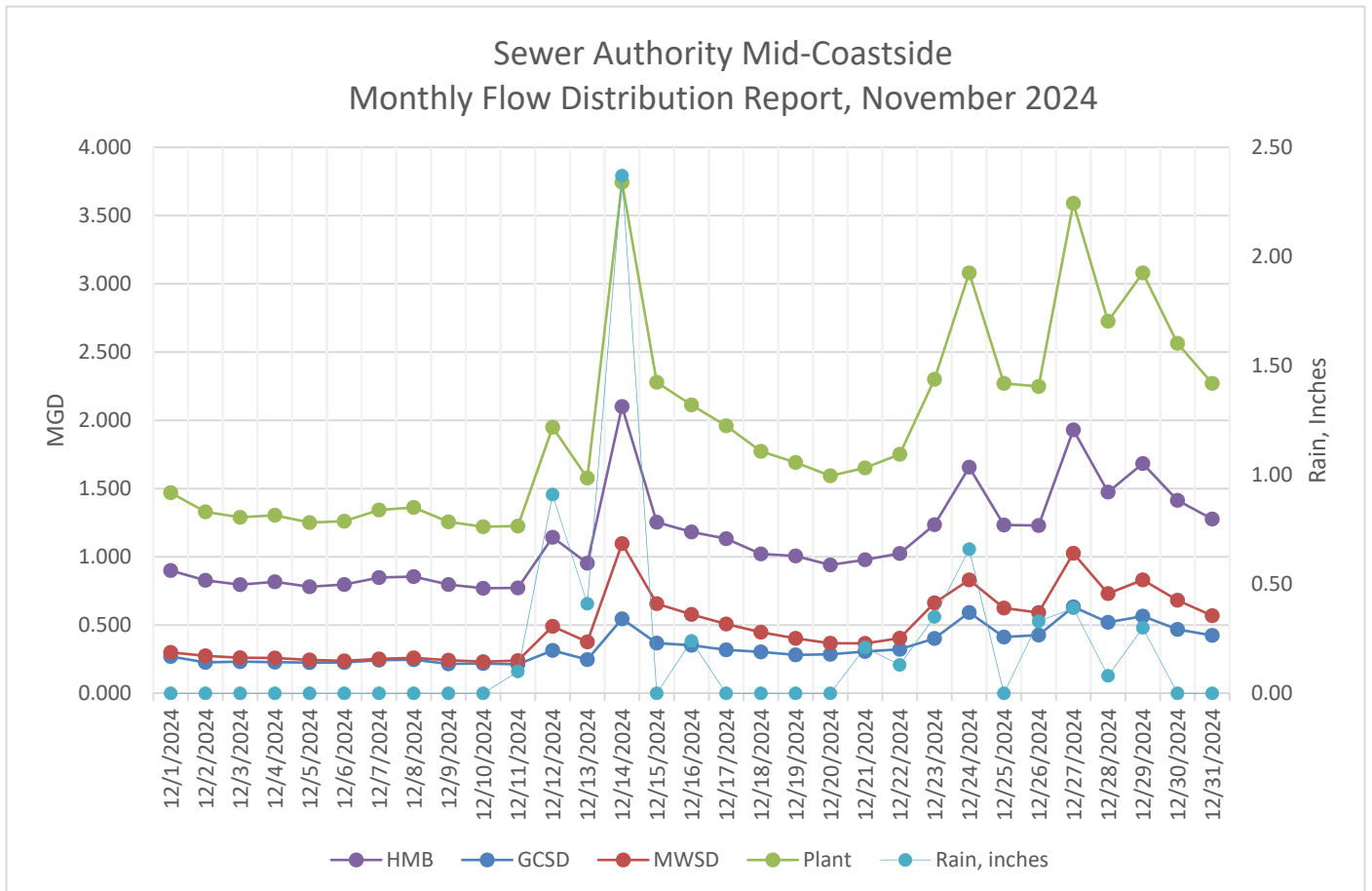
### Flow Distribution Report Summary for November 2024

The daily flow report figures for the month of November 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	1.124	57.56%
Granada Community Services District	0.343	17.58%
Montara Water and Sanitary District	<u>0.486</u>	<u>24.87%</u>
<b>Total</b>	<b>1.953</b>	<b>100.0%</b>



# Sewer Authority Mid-Coastside

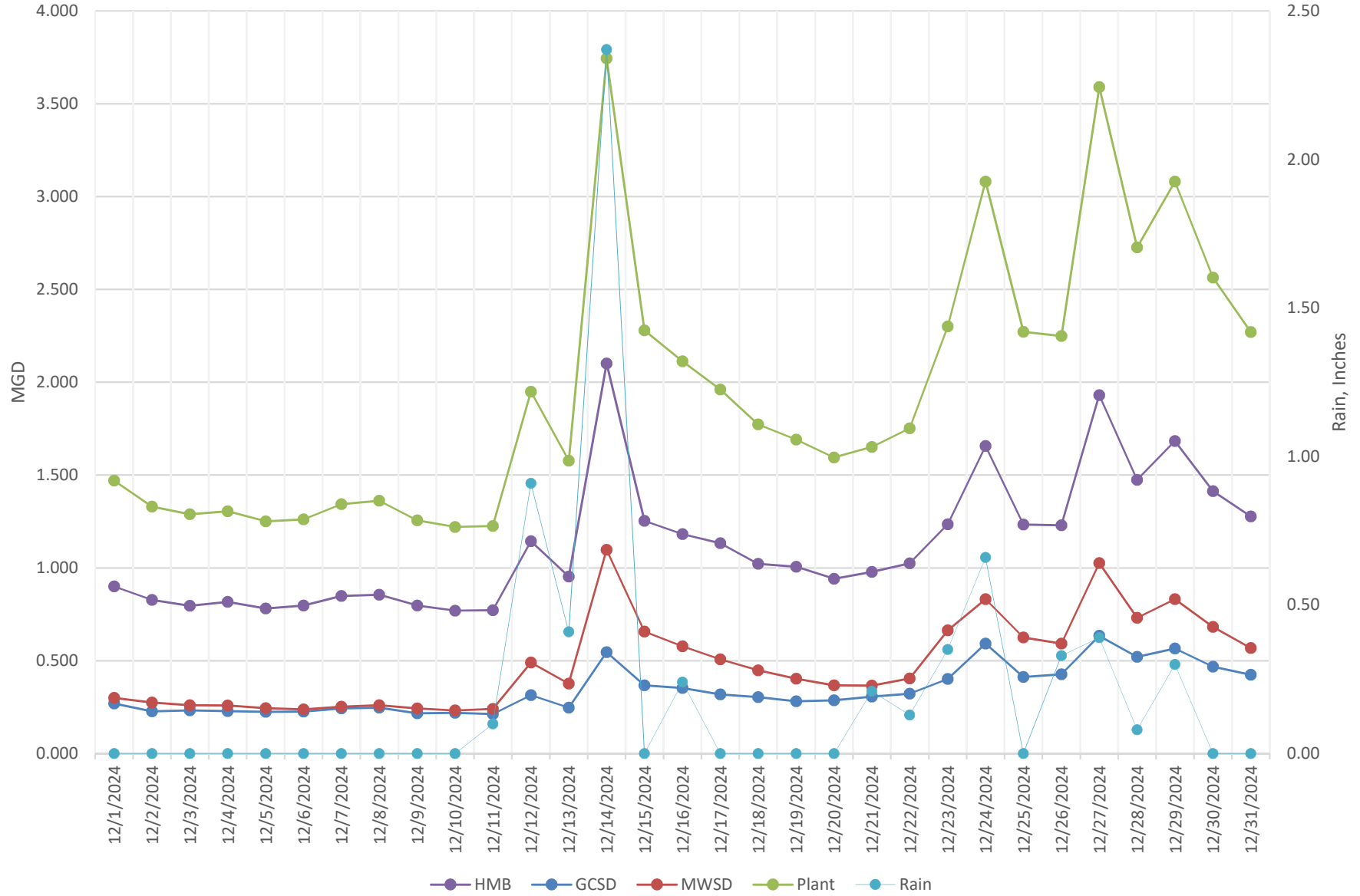
## Monthly Flow Distribution Report for December 2024

<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>
12/1/2024	0.900	0.270	0.300	1.470	0.00	0.00	0.00
12/2/2024	0.828	0.227	0.275	1.330	0.00	0.00	0.00
12/3/2024	0.796	0.232	0.261	1.290	0.00	0.00	0.00
12/4/2024	0.817	0.229	0.259	1.305	0.00	0.00	0.00
12/5/2024	0.781	0.225	0.245	1.251	0.00	0.00	0.00
12/6/2024	0.797	0.226	0.238	1.261	0.00	0.00	0.00
12/7/2024	0.848	0.243	0.252	1.343	0.00	0.00	0.00
12/8/2024	0.855	0.246	0.260	1.362	0.00	0.00	0.00
12/9/2024	0.797	0.216	0.243	1.256	0.00	0.00	0.00
12/10/2024	0.770	0.219	0.232	1.221	0.00	0.00	0.00
12/11/2024	0.772	0.213	0.240	1.225	0.10	0.11	0.15
12/12/2024	1.143	0.315	0.491	1.949	0.91	0.72	0.92
12/13/2024	0.953	0.247	0.377	1.578	0.41	0.28	0.26
12/14/2024	2.101	0.546	1.097	3.744	2.37	2.00	2.35
12/15/2024	1.254	0.368	0.657	2.279	0.00	0.00	0.00
12/16/2024	1.183	0.352	0.578	2.113	0.24	0.30	0.29
12/17/2024	1.133	0.319	0.508	1.960	0.00	0.00	0.00
12/18/2024	1.022	0.304	0.448	1.773	0.00	0.00	0.00
12/19/2024	1.007	0.282	0.403	1.691	0.00	0.00	0.00
12/20/2024	0.941	0.286	0.367	1.594	0.00	0.00	0.00
12/21/2024	0.979	0.306	0.366	1.651	0.21	0.20	0.17
12/22/2024	1.025	0.323	0.404	1.752	0.13	0.25	0.49
12/23/2024	1.235	0.402	0.663	2.301	0.35	0.05	0.20
12/24/2024	1.657	0.592	0.831	3.080	0.66	0.50	0.66
12/25/2024	1.233	0.413	0.625	2.271	0.00	0.00	0.00
12/26/2024	1.230	0.427	0.592	2.248	0.33	0.44	0.45
12/27/2024	1.930	0.634	1.026	3.590	0.39	0.35	0.39
12/28/2024	1.474	0.520	0.731	2.726	0.08	0.10	0.10
12/29/2024	1.683	0.565	0.831	3.080	0.30	0.40	0.42
12/30/2024	1.414	0.468	0.682	2.564	0.00	0.00	0.00
12/31/2024	1.277	0.425	0.569	2.271	0.00	0.00	0.00
<b>Totals</b>	<b>34.837</b>	<b>10.640</b>	<b>15.051</b>	<b>60.528</b>	<b>6.480</b>	<b>5.700</b>	<b>6.850</b>

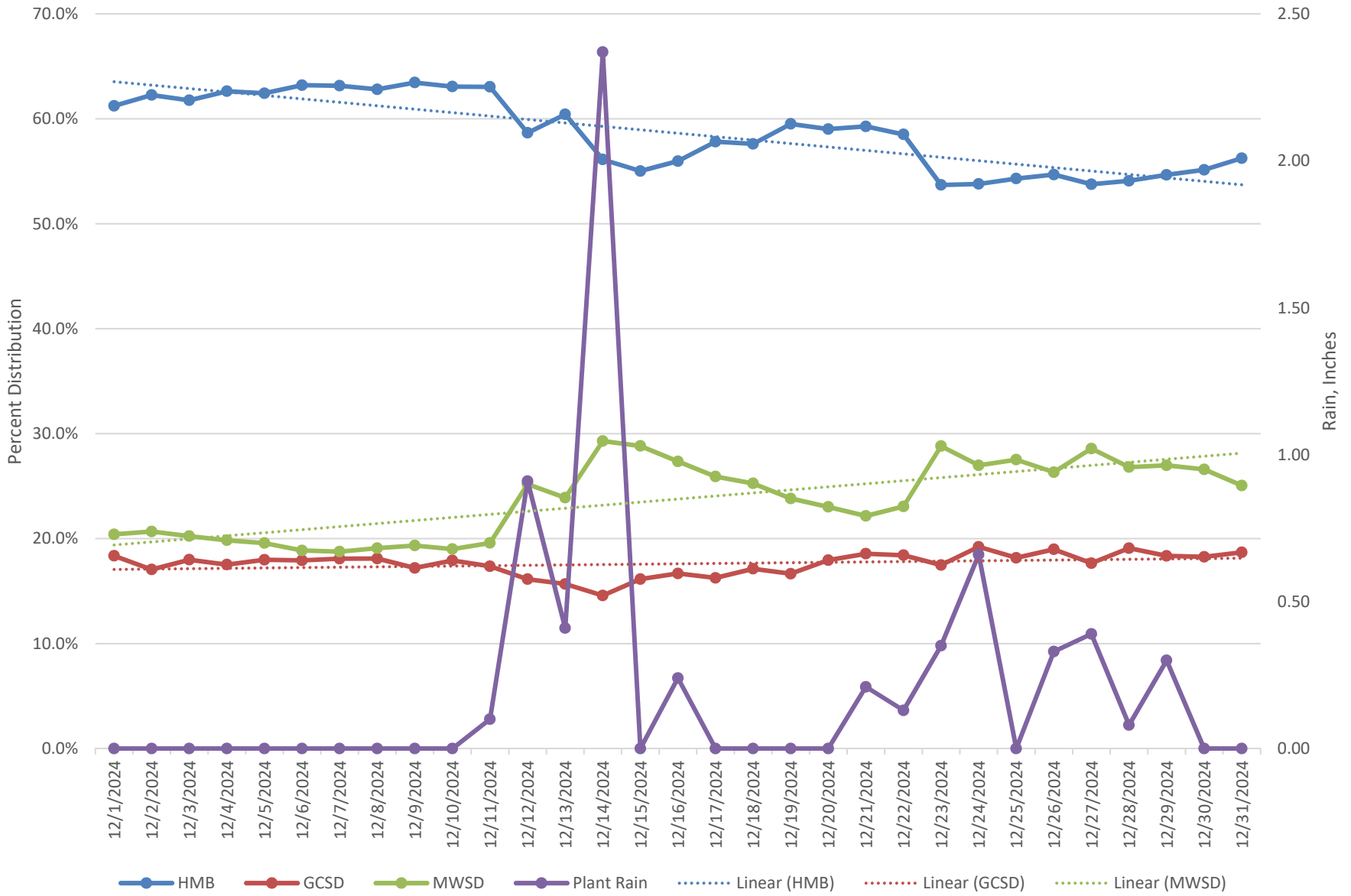
### Summary

	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.770	0.213	0.232	1.221
<b>Average</b>	<b>1.124</b>	<b>0.343</b>	<b>0.486</b>	<b>1.953</b>
Maximum	2.101	0.634	1.097	3.744
<b>Distribution</b>	<b>57.56%</b>	<b>17.58%</b>	<b>24.87%</b>	<b>100.0%</b>

## Sewer Authority Mid-Coastside Monthly Flow Distribution Report, December 2024

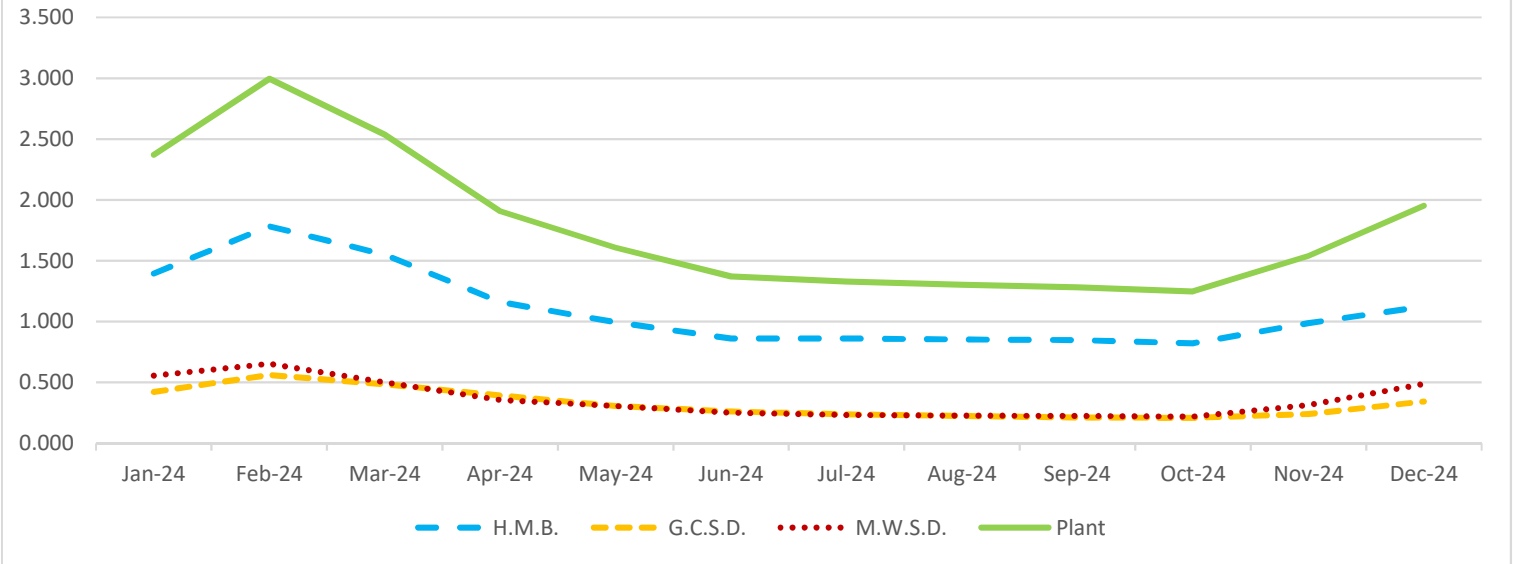


## Percent Distribution December 2024

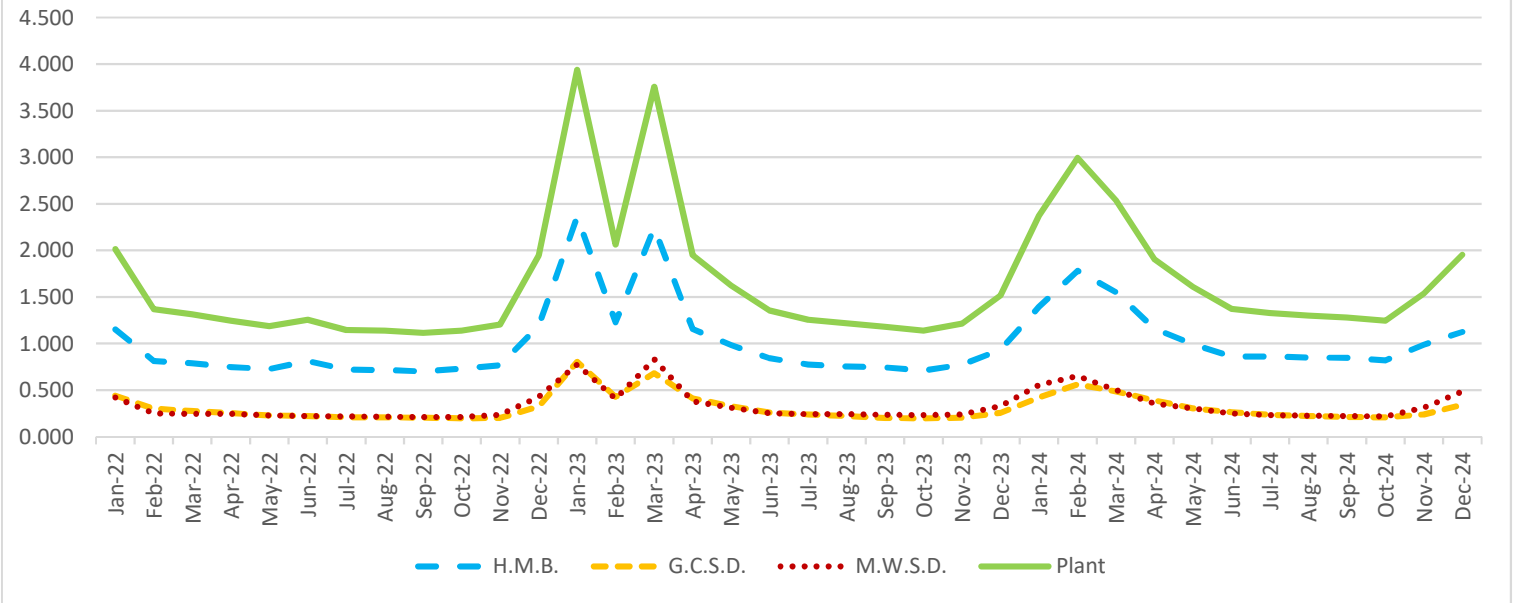


Most recent flow calibration January 2024 PS, January 2024 Plant inf

One Year Flow Chart  
January 2024 - December 2024

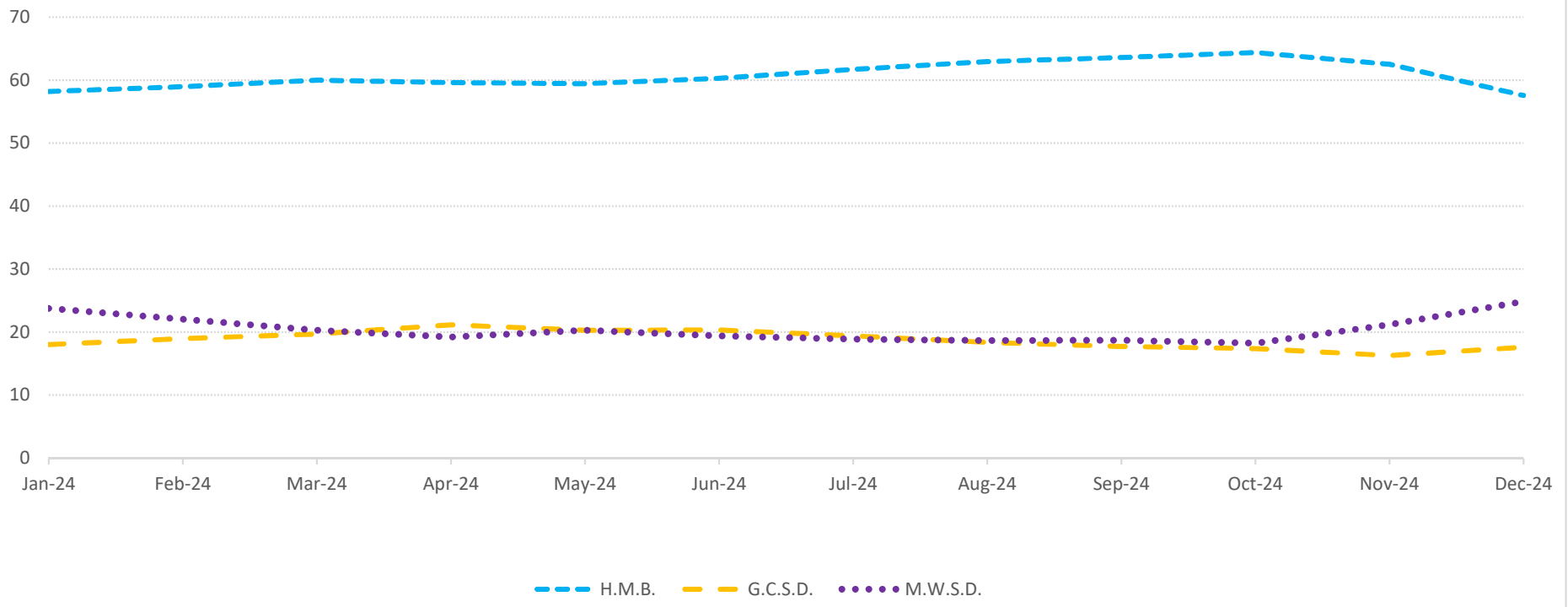


Three year flow chart  
January 2022 - December 2024



# Flow based percent distribution based for past year

1 year Distribution by %  
January 2024 - December 2024





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

## **SUBJECT: Review of Current Investment Portfolio**

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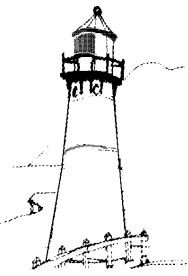
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The District's Investment Policy and Guidelines requires that the Board review the status of the current investment portfolio. The following summarizes the status of these accounts:

- The District has some of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for December 2024 was 4.434%. The majority of the District's idle sewer funds are in the sewer account with the California Asset Management Program (CAMP) to take advantage of the higher interest returns. The current 7 day yield for 1/30/25 was 4.55%.
- The District has most of its idle water funds deposited in the California Asset Management Program (CAMP). The current 7 day yield for 1/30/25 was 4.55%.
- 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: **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Connection Permit Applications Received**

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As of February 13, 2025 the following new Sewer Connection Permit application was received since the last report:

Date of Application	Property Owner	Site Address	Home Size
1-14-2025	Amandeep Singh	55 Bernal, Moss Beach	SFD

As of February 13, 2025 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
1-14-2025	Amandeep Singh	55 Bernal, Moss Beach	SFD

As of February 13, 2025 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
1-14-2025	Amandeep Singh	55 Bernal, Moss Beach	SFD	Dom

**RECOMMENDATION:**

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





# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Monthly Water Production Report**

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

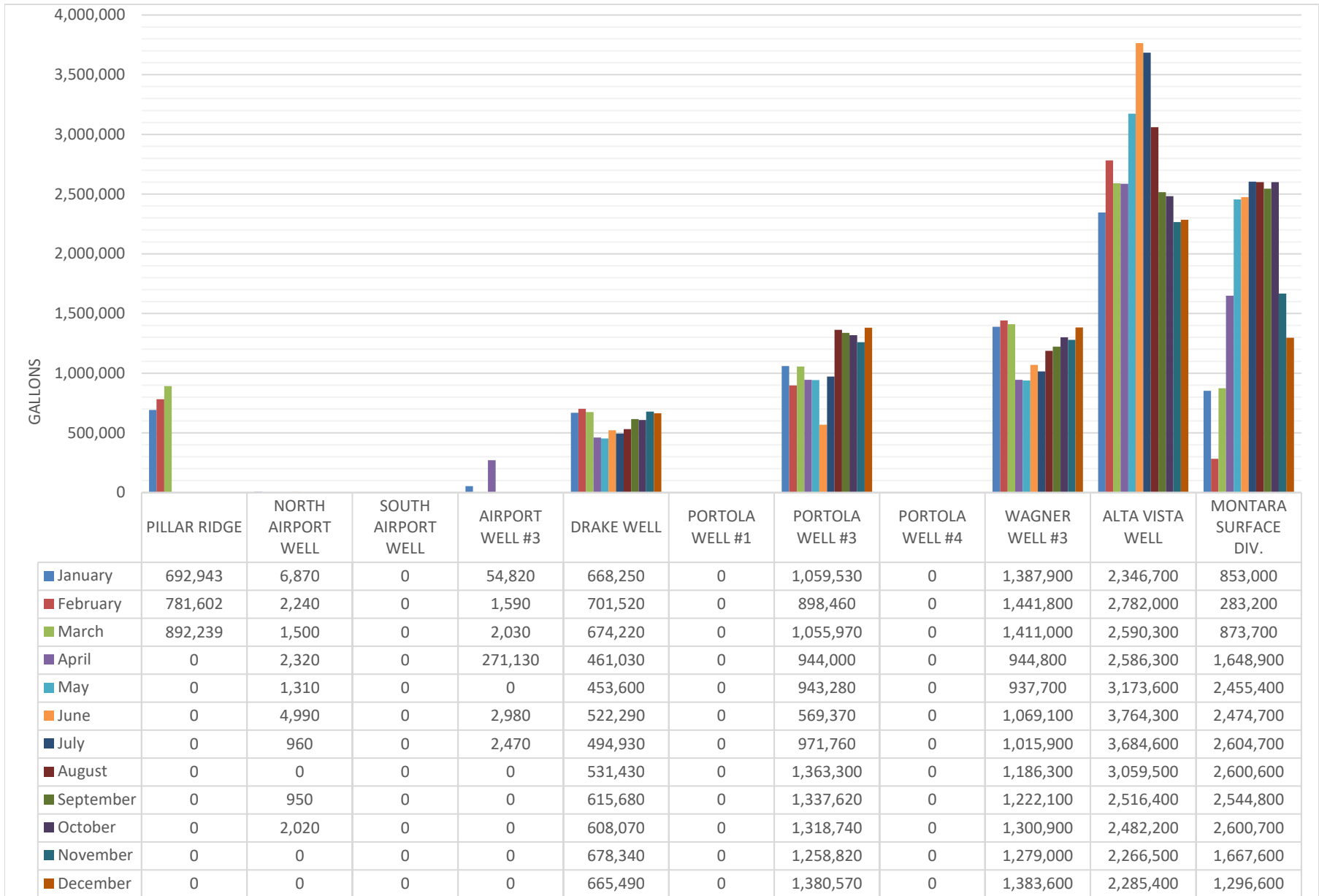
The first shows a consolidated from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

## RECOMMENDATION:

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

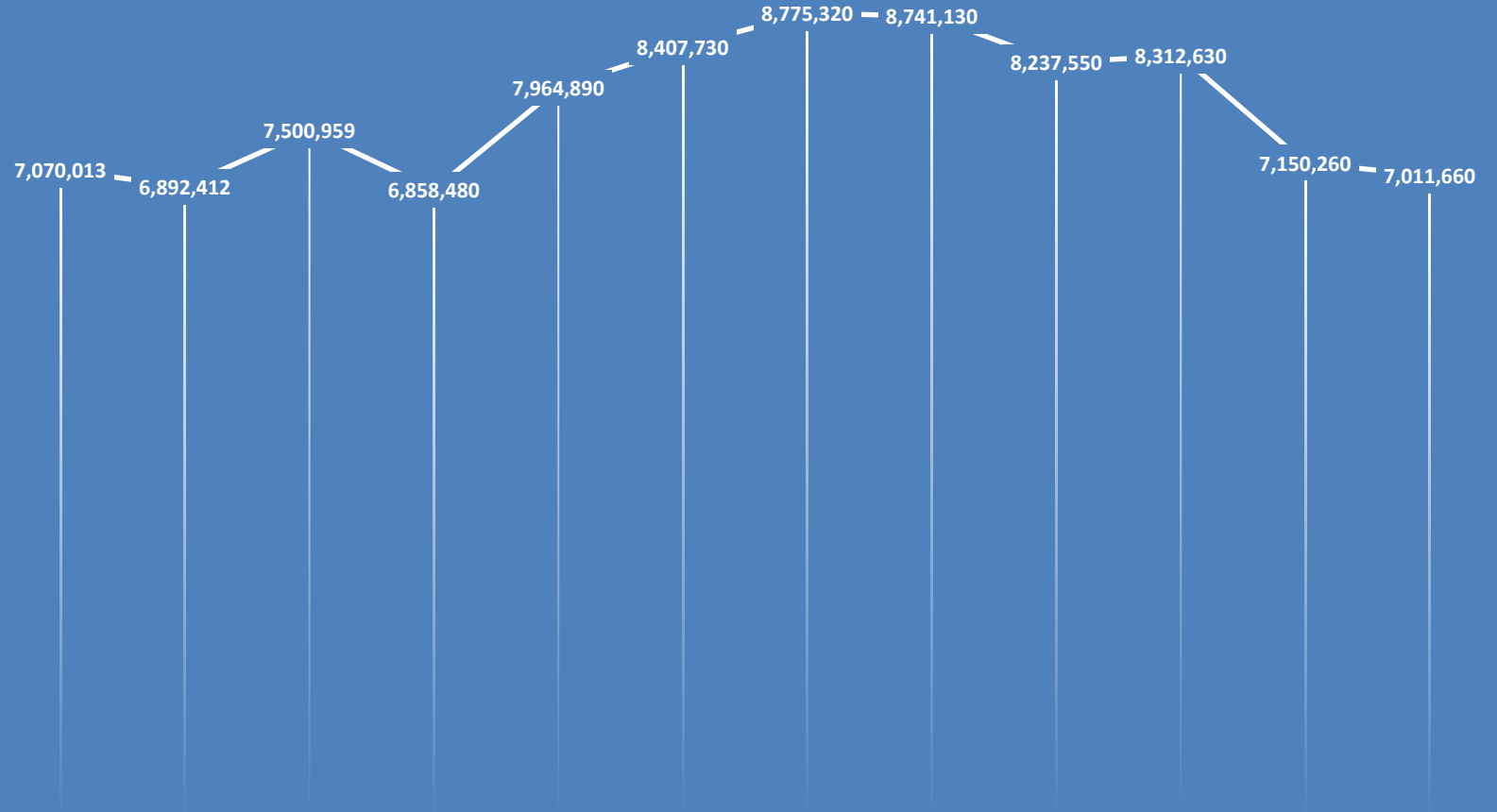
Attachments: 2

### Annual Water Production 2024



# 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	7,150,260	7,011,660

MONTH



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting of February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Rain Report**

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

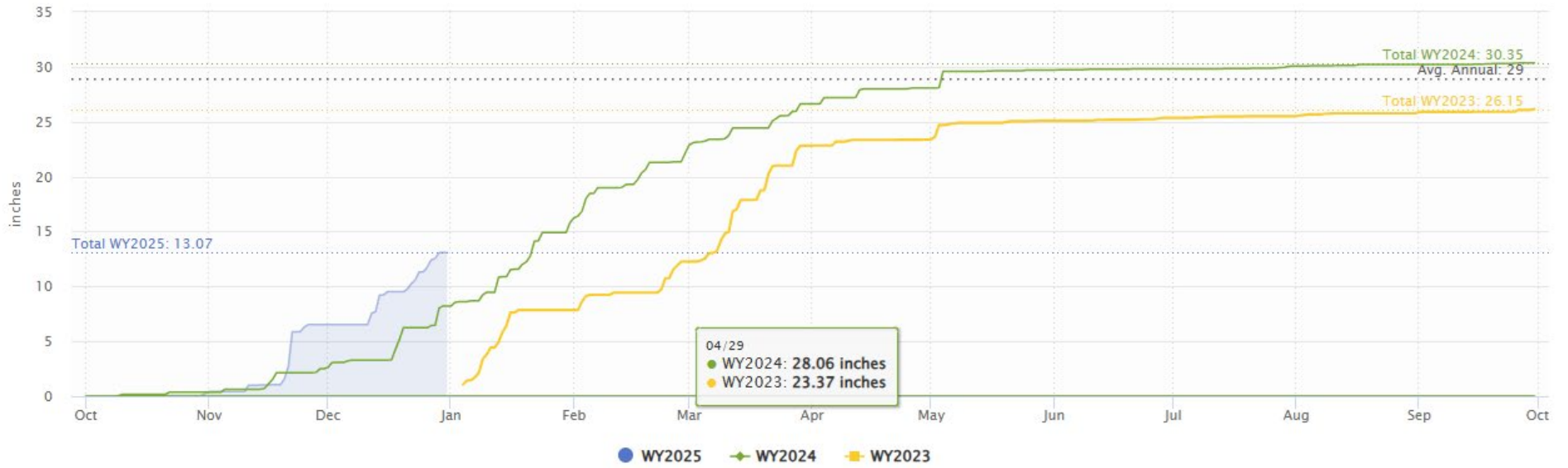
## RECOMMENDATION:

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

Attachments: 2

# Annual Cumulative Rainfall

Annual Cumulative Rainfall by Water Year



# Monthly Cumulative Rainfall

Monthly Rainfall for Current Water Year






# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager 

**SUBJECT: Monthly Solar Energy Report**

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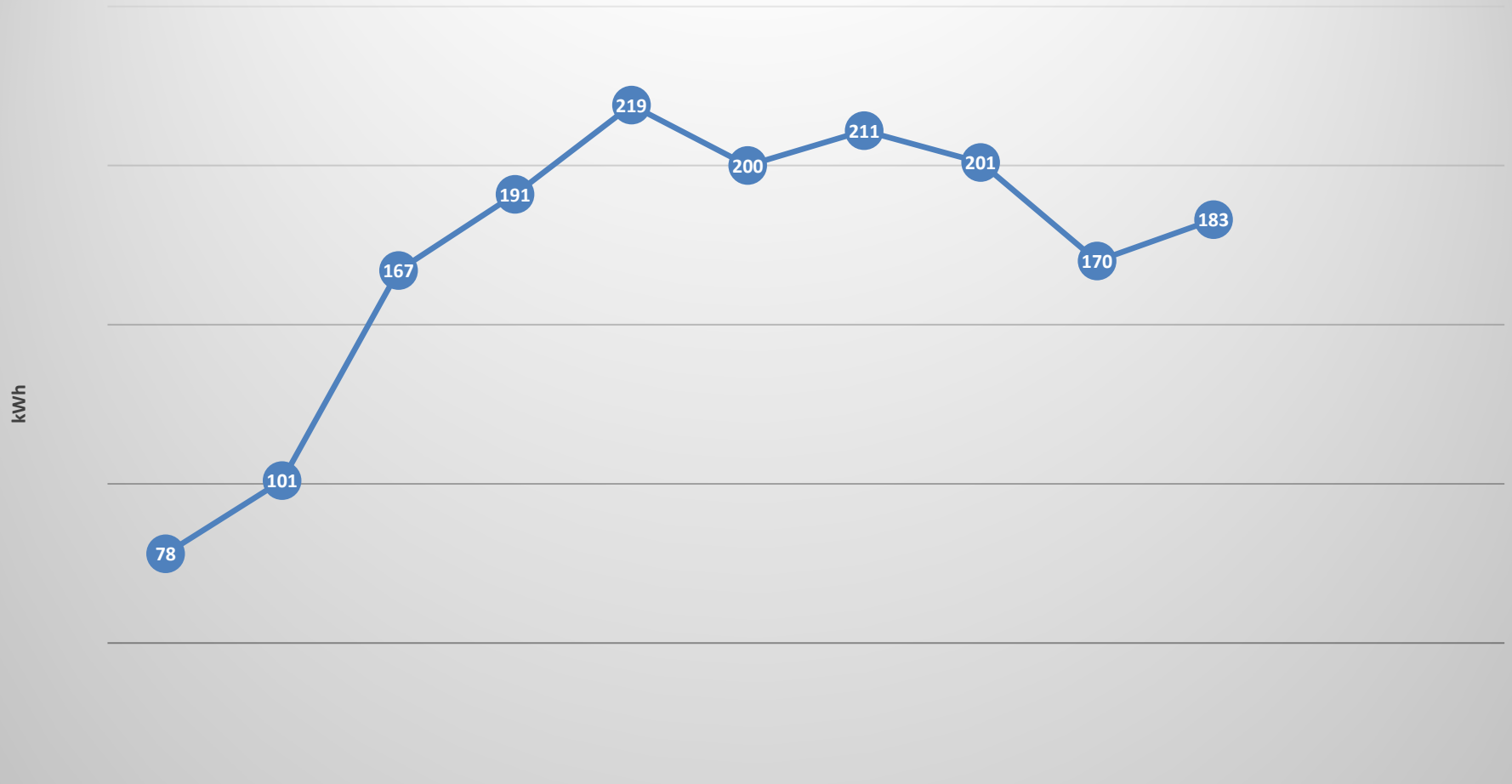
The attached chart summarizes the monthly solar production at the Alta Vista Array. Since the installation of the solar panels the District produced 52,900kWh and saved 89,810 lbs of CO<sub>2</sub>.

## RECOMMENDATION:

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

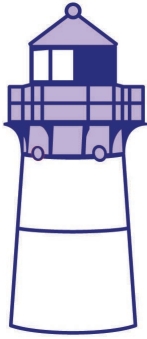
Attachments: 1

## SOLAR ENERGY PRODUCED IN 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 **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

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

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The District has received the monthly PARS report for November 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.

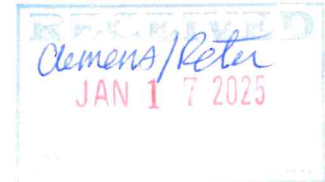
RECOMMENDATION:

This is for Board information only.

Attachment

January 14, 2025

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



Dear Clemens,

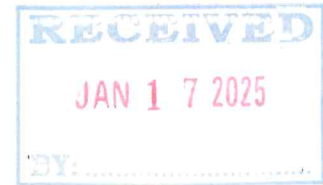
Please accept this letter as notification of a clerical error that occurred in the November statement. Please disregard the previously issued statement and consider this corrected version as accurate.

I apologize for any inconvenience this error may have caused.

If you have any questions, you can reach me at (800) 540-6369, ext 120.

Sincerely,

Jackie Chang  
Sr. Manager, Plan Accounting  
PARS Trust Administrator



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

**Monthly Account Report for the Period  
11/1/2024 to 11/30/2024**

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 11/1/2024	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 11/30/2024
Contributions	\$1,753,448.40	\$9,703.98	\$73,218.68	\$809.01	\$1,197.52	\$0.00	\$1,834,364.53
<b>TOTAL</b>	<b>\$1,753,448.40</b>	<b>\$9,703.98</b>	<b>\$73,218.68</b>	<b>\$809.01</b>	<b>\$1,197.52</b>	<b>\$0.00</b>	<b>\$1,834,364.53</b>

**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	0%	0.43%	18.61%	4.54%	8.12%	-	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: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Review and Possible Action to Address Fire  
Danger on CalTrans Montara Bypass Lands**

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The District has expressed its interest in ownership of the Caltrans Right of Way (RoW) many times. Caltrans acquired the property by eminent domain for the construction of a highway over Montara Mountain that has long been abandoned. Today, the Tom Lantos tunnels serve as an alternative for the project that would have cut our coastal communities in half.

Since Caltrans abandoned the highway project, MWSD has attempted to acquire the RoW property to secure water rights and preserve the underlying watershed for our community, which would result in our ability not only to remove fuel and reduce the present fire danger for Montara and Moss Beach, but to maintain it as public recreational property consistent with the objectives of San Mateo County Local Coastal Plan Policy 11.33, ultimately leading to local control to the RoW. San Mateo County, the California Coastal Commission, and other main stakeholders were initially in support of the property transition to MWSD. Since 2017, the current owner, CalTrans, and the responsible party for the implementation of the LCP policy 11.33 San Mateo County, has been unresponsive and stalling the transition process.

In 2017, the Tubbs fire destroyed parts of Santa Rosa, followed by the Camp fire that annihilated the City of Paradise in 2018. Since then, fire season in California is year-round, and very large uncontrollable fire events threatening and destroying communities in California has become the norm. The CZU Complex Fire in San Mateo County in 2020 hit close to home. The reason for the magnitude of the wildfires is largely attributed to unmaintained forest and landscapes that encroach in urban spaces.

One of the highest fire dangers and associated insurance costs in the country exists in coastal San Mateo County, with its large amounts of flammable eucalyptus and other tree species that have not been maintained for decades. The Caltrans RoW directly threatens our community and its water system. Most of our homes are within half a mile of the dangerously unmaintained property. MWSD has many pipes and above ground facilities located on the RoW, and our water treatment plant is in direct vicinity of the RoW.

MWSD has urged Caltrans to take action and clean up their property. While



# **MONTARA WATER AND SANITARY DISTRICT AGENDA**

For Meeting Of: February 13, **2025**

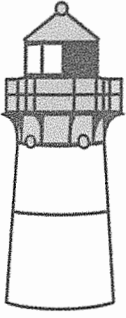
TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

some small sections were improved, the vast majority of the land is completely overgrown and poses one of the highest fire risks in the country. The immediate property transfer to MWSD would allow the District to take action and work cooperatively with the Coastside Fire Protection District to reduce the eminent danger.

## **RECOMMENDATION:**

Discuss and receive public input. Direct staff as needed.



# Montara Water & Sanitary District

Serving the Communities of Montara and Moss Beach

P.O. Box 370131

Tel: (650) 728-3545

8888 Cabrillo Highway

Fax: (650) 728-8556

Montara, CA 94037-0131

E-mail: [mwsd@coastside.net](mailto:mwsd@coastside.net)

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

---

September 15, 2021

Mark L. Weaver  
Deputy District Director  
Right of Way and Lands Surveys  
California Department of Transportation  
P.O. Box 23660, MS-11  
Oakland, CA 94623-0660

Mr. Weaver:

Thank you for your letter of July 23, 2021 in response to Montara Water & Sanitary District's (MWSD) correspondence on behalf of our community regarding continuing hazardous conditions on Caltrans property within Montara, California. As you mention these unused properties were acquired for the original Devil's Slide Bypass alignment, now resolved with the Tom Lantos Tunnels.

We are pleased to hear Caltrans plans to address the unmaintained property and fuel loading. However, we feel it critical to note that though work was promised within the month, over 6 weeks later, no work has been undertaken. If we could obtain your scope and schedule of upcoming work, it would be greatly appreciated as we regularly update our community as to Caltrans' efforts and progress in mitigating the fire hazard that exists on the property. Similarly, we feel it important to have a full and accurate record (dates and work undertaken) of Caltrans' maintenance and fuel reduction work on this parcel since 2014. Though we commend your stated record of maintenance, on behalf of the adjacent neighbors we feel it is important to have an exact record given the history of poor maintenance and fuel loading.

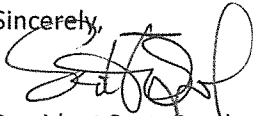
As mentioned, we are happy to share (attached) the initial estimate MWSD received from Davey Tree Service for the immediate fire reduction work necessary on the property. This quote estimated a daily rate for 100 days of work, focused only on the eucalyptus rich areas in the northern section of the property. The work does not include any tree removal, solely ground vegetation removal and tree limb pruning close to the ground. We want to emphasize that this estimate only addresses what is essential immediately (as estimated in June 2021 – now two months ago), but there is much more work needed to fully address the fire danger going forward.

In closing, we thank you for clarifying to important steps necessary for transfer of these properties. As stated previously, MWSD, on behalf of the local residents and communities we represent, has interest in

acquiring these properties to ensure the land will better serve our residents. Given that preparation of a Specific Plan is necessary, MWSD would like to meet and discuss how we can assist in ensuring that the process is undertaken and is a community-driven and informed endeavor. We ask that you meet with us to discuss the process and schedule to advance this critical planning document, as well as our interest in acquiring the parcels.

We will contact you shortly to schedule a meeting.

Sincerely,



President Scott Boyd

On behalf of the Montara Water and Sanitary District Board of Directors

Director Peter Dekker

Director Jim Harvey

Director Ric Lohman

Director Kathryn Slater-Carter

Encl. as stated

cc: *Via electronic transmission*

CA State Assemblymember Kevin Mullin

CA State Senator Josh Becker

County of San Mateo Board of Supervisors:

President David J. Canepa

Vice President Don Horsley

Supervisor Dave Pine

Supervisor Carole Groom

Supervisor Warren Slocum

Lennie Roberts, Committee for Green Foothills

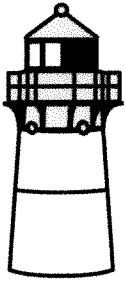
Steve Monowitz, San Mateo County Planning

Jeannine Manna, California Coastal Commission

Martha Poyatos, San Mateo Local Agency Formation Commission (LAFCo)

Midcoast Community Council





# 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.

August -  
September 2021

**News for You: Statewide Conservation Needed; Standing Up for Our Community: Caltrans Fire Hazards**

### 15% STATEWIDE WATER CONSERVATION GOAL Take Action Today

On July 8, Governor Newsom expanded California's drought emergency and announced a 15% statewide water conservation goal. Though our community's water supplies continue to be adequate to meet our local needs, MWSD supports the statewide conservation effort. Taking additional conservation actions today will stretch precious water supplies for future use. Consider an additional action to reduce your use!

**Take action today:** *(Para obtener consejos importantes sobre cómo conservar agua, llame (650) 728-3545.)*

- Irrigate outdoor areas in early morning or late evening.
- Don't allow water to run-off your property.
- Don't over water! Fix leaks within 5 days!
- Don't hose down cars, equipment or driveways. Wash your car at a car wash that recycles water.
- No washing of streets, parking lots and buildings\*.
- Use automatic shut-off devices on hose or filling apparatuses.
- No fill or refill of swimming pools, spas, artificial lakes, ponds or streams\*.
- No outdoor water use of any kind during power outages.

*\*except as necessary for public health or fire protection*

### MWSD Stands Up for Community Fire Safety: Addressing the Caltrans Bypass Lands in Montara

On July 16, the MWSD Board issued a letter to Caltrans District 4 Deputy Director Mark Weaver regarding the hazardous fire conditions on the Caltrans' Bypass Lands property.

*On behalf of the residents of Montara and Moss Beach, as well as other adjacent property owners in San Mateo County, we feel compelled to bring to your attention a matter of great concern; the untended, hazardous conditions on Caltrans property within Montara, California.*

The Montara Bypass Lands, locally known as the Caltrans Right of Way (ROW), in Montara, have been left vacant and untended for decades under Caltrans' ownership. MWSD, the sole local public jurisdiction in Montara and Moss Beach, has frequently cleaned this parcel - at our ratepayer's expense. This work was undertaken to avoid a catastrophic fire within the critical local watershed which supplies all of our community's water.

MWSD has repeatedly communicated to Caltrans our interest in acquiring these lands to benefit our local community.

Montara Water and Sanitary District is a locally elected body charged with representing and taking action for our community members. We are prepared to continue the critical stewardship of our local lands, including safeguarding the watersheds that protect our local water resources for our community, now and in the future.

We asked that Caltrans address the hazardous conditions immediately or initiate immediate discussions with MWSD on a collaborative solution that addresses both hazards and property ownership. Otherwise we and the community will hold Caltrans liable for past current and future damages and risks to our livelihood.

We shared this with our various elected representatives at the state, county and local level, as well as our valued stakeholders on the Coastside.

We look forward to a rapid resolution and will keep you informed.

**As our community continues its recovery from COVID-19, MWSD is committed to providing safe public access via ZOOM teleconference for our regularly scheduled public meetings for the foreseeable future.**

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: [mwsd@coastside.net](mailto:mwsd@coastside.net)

Visit: [mwsd.montara.org](http://mwsd.montara.org)

# Resolution

THE BOARD OF SUPERVISORS  
COUNTY OF SAN MATEO, STATE OF CALIFORNIA  
RESOLUTION IN SUPPORT OF THE

\*\*\*\*\*

## MONTARA WATER AND SANITARY DISTRICT

### Request for Caltrans Donation of 'Bypass Lands'

\*\*\*\*\*

*WHEREAS, Montara Water and Sanitary District provides water, sewer, and refuse disposal services to the coastal communities of Montara, Moss Beach and adjacent areas in unincorporated San Mateo County; and*

*WHEREAS, Montara Water and Sanitary District owns and operates water storage, treatment, and distribution facilities that currently provide domestic water to approximately 1,800 domestic and fire water connections; and*

*WHEREAS, the commonly called "Caltrans Bypass", also known as Martini Creek Bypass Lands, is unimproved state surplus land east of Elm Street in Montara, with the northern portion having been sold to the California State Parks System as a condition of building the Tom Lantos Tunnels at Devil's Slide, and the remaining portion running through Montara and Moss Beach without current ownership transfer plan by the California Department of Transportation (Caltrans); and*

*WHEREAS, Montara Water and Sanitary District has applied to Caltrans for acquisition of such land and also agrees with the Midcoast Community Council's recommendation that such property be rezoned from residential to open space; and*

*WHEREAS, Montara Water and Sanitary District is a public agency serving the same community that has already been using the land for recreation and would like to enhance its stewardship and watershed protection of the property; and*

*WHEREAS, Montara Water and Sanitary District currently provides critical source protection benefits to existing District water sources, which could be adversely affected should the Bypass Lands be developed commercially; and*

*WHEREAS, Montara Water and Sanitary District desires to maintain and preserve the natural landscapes of the area, and protect the watershed which constitutes an integral part of the District's necessary water supplies; and*

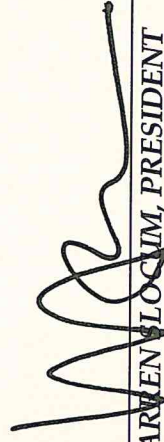
*WHEREAS, Montara Water and Sanitary District will adhere to the San Mateo County Local Coastal Program with such proposal by discouraging urban sprawl, maximizing the efficiency of public utilities, minimizing energy consumption, protecting the natural environment and revitalizing existing developed areas; and*

*WHEREAS, Montara Water and Sanitary District would also preserve the Bypass Lands for use as recreational facilities and watershed protection and maintenance.*

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of San Mateo County hereby strongly supports **Montara Water and Sanitary District** in its request to Caltrans for donation of the specified property known as the "Bypass Lands" in Montara, and encourages Caltrans to execute such transfer as soon as possible.

Dated: May 24, 2016

SUPERVISORS:

  
WARREN LOCUM, PRESIDENT


  
DAVE PINE



  
CAROLE GROOM

  
DON HORSLEY

  
ADRIENNE J. TISSIER

Attest:   
Deputy Clerk of the Board of Supervisors



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: Review and Possible Action Concerning Receipt  
of the June 30, 2023 Actuarial Valuation and  
Adjustments to Contribution Rates**

---

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

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

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

Nonetheless, the current actuarial recommends adjustment of Employer contribution rates beginning on July 1, 2025 (FY 2025/2026) to 8.66%, an increase of 1.36% from 7.30% used for fiscal year's 2022/2023, 2023/2024 & 2024/2025.

The estimated impact of the 1.36% increase on covered payroll will be calculated as a part of the budget process for FY 2025/2026. This rate will be used for only one (1) fiscal year. An updated valuation will be performed on measurement date 6/30/2025 for the fiscal years 2026/2027 & 2028/2029 which will get us back to our normal two year cycle.

Employee contribution rates have also been recommended to increase from 7.75% to 8.50%. This is the first employee contribution increase since FY 17/18.



# **MONTARA WATER AND SANITARY DISTRICT AGENDA**

For Meeting Of: **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

Katherine Moore with Foster - Foster will be presenting the results of the actuarial study.

## **RECOMMENDATION:**

Receive and accept June 30, 2023 Actuarial Valuation Report of District PARS Retirement Plan and Adopt Resolution No.\_\_\_\_\_ Adjusting Employer Paid Member Contributions for Fiscal Years 2024/25 and 2025/26.

Attachments

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT  
ADJUSTING EMPLOYER PAID MEMBER CONTRIBUTIONS FOR  
FISCAL YEARS 2024/25 & 2025/26**

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

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

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

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

- This benefit shall apply to all employees of the District.
- This benefit shall consist of paying of the member contributions as Employer Paid Member Contributions set forth in the Foster & Foster, Inc., June 30, 2023 Actuarial Valuation Report of District PARS Retirement Plan, which is incorporated by this reference as though fully set forth herein.
- The effective date of this Resolution shall be the date of its adoption for contribution rates commencing on July 1, 2025.
- The District General Manager is authorized to appropriate and transfer budget funds as necessary for the implementation of these conditions.

\_\_\_\_\_  
President, Montara Water and Sanitary District

COUNTERSIGNED:

\_\_\_\_\_  
Secretary, Montara Water and Sanitary District

\* \* \* \*

I HEREBY CERTIFY that the foregoing Resolution No. \_\_\_\_\_ was duly and regularly adopted and passed by the Board of Directors of the Montara Water and Sanitary District, San Mateo County, California, at a regular meeting on February 13, 2025 by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

---

Secretary, Montara Water and Sanitary District

**DRAFT**



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

## **Actuarial Valuation**

*As of June 30, 2023  
Plan Funding for Fiscal Year 2025/26*

**FOSTER & FOSTER**  
ACTUARIES AND CONSULTANTS

January 22, 2025

Clemens Heldmaier  
General Manager

Re: Montara Water and Sanitary District PARS Retirement Plan  
Actuarial Valuation as of June 30, 2023

Dear Mr. Heldmaier,

This report details the biennial actuarial valuation of the Montara Water and Sanitary District PARS Retirement Plan as of June 30, 2023. The valuation was performed to determine the Plan's June 30, 2023 funded status, calculate the fiscal year 2025/26 Actuarially Determined Contribution, and calculate the employee contribution required under PEPRA. Use of the results for other purposes may not be applicable and could produce significantly different results.

#### **DATA AND ASSUMPTIONS**

In preparing this report, we have relied on:

- Census data for active employees and retirees supplied by the District
- Trust statements prepared by the trustee
- Program benefit design including copies of relevant documents
- Actuarial assumptions and methods described in this report

While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report. In our opinion, the assumptions used in the valuation represent reasonable expectations of anticipated experience. Other sets of assumptions and methods could also be reasonable and could produce materially different results.

#### **DISCLOSURES AND LIMITATIONS**

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions
- Changes in economic or demographic assumptions or in actuarial methods
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period)
- Changes in plan provisions or applicable law



Due to the limited scope of this report, we did not provide an analysis of these potential differences.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

#### **ACTUARIAL CERTIFICATION**

The valuation has been conducted in accordance with all applicable laws and regulations, as well as generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board.

The undersigned are familiar with the immediate and long-term aspects of Pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on this report has any direct financial interest or indirect material interest in the Montara Water and Sanitary District PARS Retirement Plan. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,  
Foster & Foster, Inc.

DRAFT

DRAFT

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Katherine Moore, ASA, MAAA

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Braeleen Ballard, ASA, EA, MAAA

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## VALUATION RESULTS SUMMARY

Valuation Date	6/30/2021	6/30/2023
Discount Rate	6.25%	6.25%
<b>PRESENT VALUE OF FUTURE BENEFITS</b>		
Actives	\$ 2,416,853	\$ 2,857,275
Inactives	172,421	223,140
Total Present Value of Future Benefits	\$ 2,589,274	\$ 3,080,415
<b>ACTUARIAL ACCRUED LIABILITY (AAL)</b>		
Actives	\$ 861,678	\$ 1,203,612
Inactives	172,421	223,140
Total AAL	\$ 1,034,099	\$ 1,426,752
<b>ASSETS</b>		
Market Value	\$ 1,226,208	\$ 1,383,214
Actuarial Value	1,082,497	1,421,254
<b>UNFUNDED ACTUARIAL ACCRUED LIABILITY</b>		
Market Value Basis	\$ (192,109)	\$ 43,538
Actuarial Value Basis	(48,398)	5,498
<b>FUNDED RATIO</b>		
Market Value Basis	118.6%	96.9%
Actuarial Value Basis	104.7%	99.6%
<b>ACTUARIAL DETERMINED CONTRIBUTION (ADC)</b>		
Employer Normal Cost (middle of year pmt)	\$ 63,151	\$ 72,137
Admin. Expenses paid from Trust	100	100
Amortization Payment <sup>1</sup>	-	740
Total	\$ 63,251	\$ 72,977
Projected Payroll (PEPRA-limited)	\$ 744,672	\$ 843,045
Employee Contribution Rate <sup>2</sup>	7.75%	8.50%
Total Employer Cost <sup>3</sup>	7.30%	8.66%
<b>PARTICIPANT DATA</b>		
Actives	8	8
Inactives <sup>4</sup>	3	4
Total	11	12

<sup>1</sup> As of 6/30/2021 the total plan has no unfunded actuarial accrued liability (UAAL) (i.e. it is in a surplus position). The amortization of UAAL is \$0, because PEPRA requires contributions at least equal to the normal cost.

<sup>2</sup> Percent of PEPRA-limited pay

<sup>3</sup> As percent of projected payroll (unlimited) in 6/30/21 and as percent of PEPRA-limited pay in 6/30/23

<sup>4</sup> Includes terminated members awaiting a refund of contributions

## **CHANGES SINCE PRIOR VALUATION**

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### **PLAN CHANGES**

There have been no plan changes since the prior valuation.

### **ACTUARIAL ASSUMPTION/METHOD CHANGES**

The valuation reflects no actuarial assumption or method changes since the prior valuation.

## DEVELOPMENT OF EMPLOYEE CONTRIBUTION RATE

The employee contribution rate is adjusted when the total normal cost rate changes by at least 1% of limited payroll, compared to the total normal cost rate from the valuation where the most recent adjustment was made. The most recent adjustment was made with the 6/30/17 valuation. The total normal cost rate in the 6/30/17 valuation was 15.52%. The total normal cost rate in the 6/30/23 valuation is 17.06%. Since the total normal cost change is more than 1% of limited payroll, an adjustment has been made to the employee contribution rate.

	6/30/23 Valuation 2025/26 Contribution
Normal Cost from 6/30/17 Valuation	
Total Normal Cost Rate	15.52%
Final Employee Contribution Rate <i>(50% of total, rounded to the nearest ¼ %)</i>	7.75%
Total Normal Cost Rate from 6/30/23 Valuation	17.06%
Change in Total Normal Cost Rate from 1/1/17 Valuation	1.54%
Change in Employee Contribution?	Yes
Final Employee Contribution Rate <i>(to be applied to PEPRRA-Limited Payroll)</i>	8.50%

## ACTUARIAL (GAIN)/LOSS

	Actuarial Accrued Liability	(Actuarial Value of Assets)	UAAL
<b>ACTUAL ON 6/30/2021</b>	\$ 1,034,099	\$ (1,082,497)	\$ (48,398)
<b>EXPECTED ON 6/30/2023</b>	1,391,719	(1,440,021)	(48,302)
<b>EXPERIENCE (GAINS)/LOSSES</b>			
Demographic/Other <sup>5</sup>	35,033	-	35,033
Investment (Gain)/Loss	-	18,767	18,767
<b>TOTAL CHANGES</b>	35,033	18,767	53,800
<b>ACTUAL ON 6/30/2023</b>	1,426,752	(1,421,254)	5,498

<sup>5</sup> Mainly attributable to the PEPR limit increasing more than expected

## ASSET INFORMATION

### MARKET VALUE OF PLAN ASSETS

	2021/22	2022/23
Market Value, Beginning of Year	\$ 1,226,208	\$ 1,154,882
Employer Contributions	57,597	64,487
Employee Contributions	52,681	58,317
Benefit Payments	(13,552)	(13,823)
Admin. Expenses	(131)	(147)
Net Investment Earnings	(167,921)	119,498
Market Value, End of Year	1,154,882	1,383,214
Approximate Return	(13.2%)	9.9%

### ACTUARIAL VALUE OF PLAN ASSETS

	2021/22	2022/23
Market Value, Beginning of Year	\$ 1,226,208	\$ 1,154,882
Employer Contributions	57,597	64,487
Employee Contributions	52,681	58,317
Benefit Payments	(13,552)	(13,823)
Admin. Expenses	-	(147)
Expected Investment Earnings	79,662	75,586
Expected Market Value, End of Year	1,402,595	1,339,301
Actual Market Value, End of Year	1,154,882	1,383,214
Investment Gain/(Loss)	(247,713)	43,913
Deferred Investment Gain/(Loss)	(88,585)	(38,040)
Actuarial Value, End of Year	1,243,467	1,421,254
Approximate Return	5.7%	5.3%

## DEVELOPMENT OF ACTUARIAL VALUE OF ASSETS

### CALCULATION OF ACTUARIAL VALUE OF ASSETS

	Gain/(Loss)	Recognition Percentage	Actuarial Value of Assets
Market Value of Assets, 6/30/2023			\$ 1,383,214
Gains/(Losses) Not Yet Recognized, Year Ended:			
6/30/2023	43,913	80%	35,130
6/30/2022	(247,713)	60%	(148,628)
6/30/2021	206,655	40%	82,662
6/30/2020	(36,020)	20%	(7,204)
Total Deferred Investment Gains/(Losses)			(38,040)
Preliminary Actuarial Value of Assets, 6/30/2023			1,421,254
Limited Actuarial Value of Assets, 6/30/2023			1,421,254



## DISCOUNT RATE DEVELOPMENT

	PARS Capital Appreciation	PARS Balanced	PARS Moderate	PARS Moderately Conservative	PARS Conservative
<b>TARGET ALLOCATION</b>					
Global Equity	75%	60%	50%	30%	15%
Fixed Income	20%	35%	45%	65%	80%
Cash	5%	5%	5%	5%	5%
Total	100%	100%	100%	100%	100%
<b>DISCOUNT RATE CONFIDENCE LEVEL</b>					
50%	6.25%	5.75%	5.50%	4.50%	4.00%
55%	6.00%	5.50%	5.25%	4.50%	3.75%
60%	5.50%	5.25%	5.00%	4.25%	3.75%

### FUTURE EXPECTED RETURNS

- Stochastic simulations of geometric average returns over 20 years
- 5,000 trials
- 2.50% inflation assumption

Projections based on 8 independent Investment Advisors 2021 10-year Capital Market Assumptions and where available, investment advisors long-term trends.

## PARTICIPANT STATISTICS

### STATISTICAL DATA

	6/30/2019	6/30/2021	6/30/2023
<b>ACTIVES</b>			
Number	7	8	8
Average Current Age	39.5	40.7	42.4
Average Service			
District	6.2	7.4	8.2
Benefit <sup>6</sup>	4.5	5.8	6.8
Total Payroll	\$670,000	\$844,000	\$893,000
<b>SERVICE RETIREES</b>			
Number	2	2	2
Average Current Age	67.2	69.2	71.2
Average Monthly Benefit	\$537	\$559	\$581
<b>TERMINATED</b>			
Number	-	1	2
Total Account Balance	n/a	\$ 374	\$54,013

<sup>6</sup> Includes purchased service credit for District service before 7/1/2015

## AGE AND SERVICE DISTRIBUTION

Age	Benefit Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	25+	
< 25	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-
30-34	1	-	1	-	-	-	-	2
35-39	-	1	2	-	-	-	-	3
40-44	-	-	-	-	-	-	-	-
45-49	-	-	-	-	-	-	-	-
50-54	-	-	-	1	1	-	-	2
55-59	-	-	1	-	-	-	-	1
60-64	-	-	-	-	-	-	-	-
65+	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>8</b>

## PARTICIPANT RECONCILIATION

	Service				Total
	Actives	Retirees	Survivors	Terminated	
Number, June 30, 2021	8	2	-	1	11
Terminations	(1)	-	-	1	-
Retirements	-	-	-	-	-
Deaths with Survivor	-	-	-	-	-
Deaths without Survivor	-	-	-	-	-
Data Corrections	-	-	-	-	-
New Hires	1	-	-	-	1
Number, June 30, 2023	8	2	-	2	12

## ACTUARIAL ASSUMPTIONS AND METHODS

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Interest Rate	6.25% per year compounded annually, net of investment related expenses.
Mortality, Withdrawal, Disability and Retirement Rates	Rates from CalPERS 2000-2019 Experience Study.  Mortality projected fully generational with Scale MP-2021.  The mortality assumptions sufficiently accommodate anticipated future mortality improvements.
Inflation	2.50%.
Salary Increases	Merit Increases – CalPERS 2000-2019 Experience Study Aggregate payroll increases – 2.75%
Funding Method	Entry Age Normal Cost Method.
Actuarial Asset Method	Investment gains and losses are smoothed over a 5-year period. In the first year, 20% of the prior year’s gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets.
Amortization Method	Level percentage of payroll, assuming 2.75% annual aggregate payroll growth
Amortization Period	10 years
Administrative Expenses	Expenses paid out of the fund other than investment-related expenses are assumed to be equal to the average of those paid in the previous two years.

**BASIS FOR ASSUMPTIONS**

- CalPERS November 2021 experience study covering 2000 to 2019 experience was used
- Mortality improvement based on Society of Actuaries table
- Inflation based on our estimate for the Plan's very long time horizon
- Capital market assumptions based on 2021 Foster & Foster stochastic analysis, taking into account capital market assumptions of investment advisory firms
- Other demographic assumptions are based on our best estimates, taking into account the limited experience of this plan and other similarly situated plans

## BENEFIT SUMMARY

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Eligibility	Age 62 with 5 years District service.
Retirement Benefit	2% x Final Pay x Benefit Service payable at age 62. Final Pay is the highest average 36 months limited to PEPR limit (\$151,446 in 2024).
Service	Benefit service is years with District after 7/1/15 and purchased credit for District service before 7/1/2015.
Death Benefits	After 5 years District service – spousal benefit.
Termination	Refund of employee contributions with 3% interest or deferred formula benefit calculated at termination.
Disability	Refund of employee contributions with 3% interest or deferred formula benefit calculated at termination.
Employee Contributions	½ of Normal Cost. Calculated as a percent of pay up to PEPR pay limit. Depends on discount rate and other actuarial assumptions. Recalculated in each actuarial valuation.
Service Buy-Back	Employees may purchase credit for District service before 7/1/2015 by paying the full actuarial cost.
COLA	2% increases per year after retirement.
Benefit Form	Single life annuity, spousal continuation benefits paid by retiree.

## SUPPLEMENTARY INFORMATION

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### GLOSSARY

Actuarial Accrued Liability (AAL)	The portion of the actuarial present value of benefits, as determined under a particular actuarial cost method that is not provided for by future normal costs.
Actuarial Cost Method	A procedure for allocating the actuarial present value of projected benefits (and expenses, if applicable) to time periods, usually in the form of a normal cost and an actuarial accrued liability.
Actuarial Gain/Loss	A measure of the difference between actual experience and expected experience based on a set of actuarial assumptions during the period between two actuarial valuation dates.
Actuarial Value of Assets	The asset value used in the valuation to determine the actuarially determined contribution. It represents the plan's market value of assets with adjustments according to the plan's actuarial asset method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the market value of assets.
Actuarially Determined Contribution (ADC)	A target or recommended contribution as determined by the actuary for the applicable plan year. This is typically comprised of the normal cost (and expenses, if applicable) plus a UAAL amortization payment, adjusted for interest according to the timing of contributions during the applicable plan year.
Amortization Method	A method for determining the amount, timing, and pattern of recognition of the unfunded actuarial accrued liability
Discount Rate	The estimated long-term net expected return on assets used to determine the actuarial present value of benefits.
Entry Age Actuarial Cost Method	Under this method, the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is determined by allocating the actuarial present value of benefits on a level basis between the entry age and assumed exit age(s).



Market Value of Assets	The fair market value of plan assets as of the valuation date. This amount may be adjusted to produce an Actuarial Value of Assets for plan funding purposes.
Normal (Current Year's) Cost	The current year's cost for benefits yet to be funded. Under the Entry Age Normal cost method, it is determined for each participant as the present value of future benefits, determined as of the Member's entry age, amortized as a level percentage of compensation over the anticipated number of years of participation, determined as of the entry age.
Projected Annual Payroll	The projected annual rate of pay for the fiscal year following the fiscal year beginning on the valuation date of all covered Members.
Present Value of Benefits	The single sum value on the valuation date of all future benefits to be paid to current plan participants.
Total Annual Payroll	The projected annual rate of pay for the fiscal year beginning on the valuation date of all covered Members.
Unfunded Actuarial Accrued Liability (UAAL)	The difference between the actuarial accrued liability (described above) and the Actuarial Value of Assets. Under the Entry Age Normal Actuarial Cost Method, an actuarial gain or loss, based on actual versus expected UAAL, is determined in conjunction with each valuation of the plan.

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## DISCUSSION OF RISK

Actuarial Standards of Practice (ASOP) No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined using various actuarial assumptions. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- **Investment Return:** When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- **Salary Increases:** When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- **Payroll Growth:** The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll increases less than the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- **Demographic Assumptions:** Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial

consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

#### **IMPACT OF PLAN MATURITY ON RISK**

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, closed plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature closed plans with a substantial inactive liability. Similarly, mature closed plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled “Plan Maturity Measures and Other Risk Metrics”.

## PLAN MATURITY MEASURES AND OTHER RISK METRICS

	6/30/2021	6/30/2023
<b>SUPPORT RATIO</b>		
Total Actives	8	8
Total Inactives <sup>7</sup>	2	2
Actives / Inactives	400.0%	400.0%
<b>ASSET VOLATILITY RATIO</b>		
Market Value of Assets (MVA)	1,226,208	1,383,214
Total Annual Payroll	844,000	893,000
MVA / Total Annual Payroll	145.3%	154.9%
<b>ACCRUED LIABILITY (AL) RATIO</b>		
Inactive Accrued Liability	172,421	223,140
Total Accrued Liability (EAN)	1,034,099	1,426,752
Inactive AL / Total AL	16.7%	15.6%
<b>FUNDED RATIO</b>		
Actuarial Value of Assets (AVA)	1,082,497	1,421,254
Total Accrued Liability (EAN)	1,034,099	1,426,752
AVA / Total AL	104.7%	99.6%
<b>NET CASH FLOW RATIO</b>		
Net Cash Flow <sup>8</sup>	99,761	108,833
Market Value of Assets (MVA)	1,226,208	1,383,214
Net Cash Flow / MVA	8.1%	7.9%

<sup>7</sup> Excludes terminated participants awaiting a refund of member contributions.

<sup>8</sup> Determined as total contributions minus benefit payments and administrative expenses.

## **LOW DEFAULT RISK OBLIGATION MEASURE**

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a “low-default-risk obligation measure” (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 5 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.13%, resulting in an LDROM of \$2.1 million. The LDROM should not be considered the “correct” liability measurement; it simply shows a possible outcome if the District elected to hold a very low risk asset portfolio. The District actually invests the pension plan’s contributions in a diversified portfolio of stocks and bonds and other investments with the objective of maximizing investment returns at a reasonable level of risk. Consequently, the difference between the plan’s Actuarial Accrued Liability disclosed earlier in this section and the LDROM can be thought of as representing the expected taxpayer savings from investing in the plan’s diversified portfolio compared to investing only in high quality bonds.

The actuarial valuation reports the funded status and develops contributions based on the expected return of the plan’s investment portfolio. If instead, the plan switched to investing exclusively in high quality bonds, the LDROM illustrates that reported funded status would be lower (which also implies that the Actuarially Determined Contributions would be higher), perhaps significantly.


It is important to note that the actuary has identified the risks above as the most significant risks based on the characteristics of the plan and the nature of the project, however, it is not an exhaustive list of potential risks that could be considered. Additional advanced modeling, as well as the identification of additional risks, can be provided at the request of the audience addressed on page 2 of this report.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

**SUBJECT: Executive Summary – December 31, 2024, Mid-Year Budget vs. Actual**

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**Sewer Service Charges:** Total revenue of \$2,051,277 collected; 50.75% of budget.

1st Sewer Service assessment received in December 2024 in the amount of \$2,080,341.

As of July 1, 2024 Sewer Rates were increased by 6%.

**Cell Tower Lease:** Total revenue of \$42,417 collected; 49.04% of budget.

As of fiscal year 2021-22, cell tower lease revenue is strictly related to the Sewer Fund. Rate is adjusted on an annual basis as agreed upon by both Crown Castle & American Tower.

**Sewer Permits, Fees & Other:** Total revenue of \$15,418 collected; 85.66% of budget.

Fee revenue is tracking at about 25% over expectations overall.

**Property Tax (Split 50/50) Sewer & Water:** Total revenue of \$282,070 collected; 70.52% of budget.

Secured property tax receipts of \$312,526 from the 1st roll were collected in December 2024. Excess ERAF assessments total \$208,748 and has been split 50/50. Additional assessments expected later in fiscal year.

**Sewer Personnel expense:** Total expense of \$246,713 incurred; 51.16% of budget.

Nothing further to report. Expense tracking as expected



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**Sewer Professional Services:** Total expense of \$143,313 incurred; 44.56% of budget.

Expenditures are currently in line with projections as a category. Costs associated with current legal battles are expected to increase over the fiscal year.

**Sewer Facilities & Administration:** Total expense of \$52,201 incurred; 72.00% of budget.

Over budget due to pass through costs related to grant funds received in FY 23-24 to be used by Recology to pay for the purchase of organic kitchen bins.

**Sewer Engineering:** Total expense of \$36,919 incurred; 92.30% of budget.

General engineering costs increased due to additional mechanical & general engineering support needed.

**Sewer Pumping:** Total expense of \$25,774 incurred; 38.47% of budget.

All costs associated with this line item are from PG&E. The District has yet to receive and pay for the PG&E “catch-up” bill which is typically received and paid in the spring.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**Sewer Authority Mid-Coastside**: Total expense of \$1,150,874 incurred; 43.45% of budget

Collections is tracking as expected @ 50%. Operations & Maintenance is at 42.11% of budget. This is due to MWSD adopting a SAM budget provided that was higher than presented by SAM staff due to the expectation of a mid-year budget adjustment required to continue capital projects at the SAM plant.

**All other Accounts Sewer**: Total expense of \$41,277 incurred; 23.43% of budget.

**Sewer Interest Revenue**: Total revenue of \$235,604 received; 147.25% of budget.

Sewer reserves are held in both CAMP & LAIF with a balance of \$6.8M & \$88K respectively. The District has been more aggressive with reserve funds and placed a larger balance than in previous years in order to increase earnings. CAMP has earned \$158,589 and LAIF has earned \$77,016 so far this fiscal year.

**Sewer Capital Improvement**: Total expense of \$645,490 incurred; 11.74% of budget.

Sewer CIP project being worked on by Hardiman Construction.

**Sewer Connection Fees**: Total revenue of \$93,251 collected; 22.47% of budget.

1 new construction connection sold. Multiple remodel & additional fixture units sold. Activity expected to pick up in the Spring and Summer.





# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**Water Sales:** Total revenue of \$1036,595 collected; 51.83% of budget.

As with Sewer – Water rates were increased by 6% as of July 1, 2024.

No additional developments to report, outside of monthly water report analysis. Revenue collections remain consistent with historical trends between the two billing cycles.

**Water Permits, Fees & Other:** Total revenue of \$6,589 collected; 143.24% of budget.

Revenue fluctuates based on market conditions that are difficult to project.

**Water Personnel expenses:** Total expense of \$618,870 incurred; 51.32% of budget

Personnel expenditures for both Sewer & Water are currently within 5% of projections.

**Water Professional Services:** Total expense of \$91,463 incurred; 46.05% of budget.

Currently within 5% of projections.

**Water Facilities & Administration:** Total expense of \$58,567 incurred; 54.74% of budget.

Currently within 5% of projections.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**Water Engineering**: Total expense of \$84,330 incurred; 40.16% of budget.

Water quality engineering costs fluctuate from year to year.

**Water Pumping**: Total expense of \$47,815 incurred; 36.09% of budget.

Majority of costs associated with this line item are from PG&E. The District has yet to receive and pay for the PG&E “catch-up” bill which is typically received and paid in the spring.

**Water Supply**: Total expense of \$20,420 incurred; 28.76% of budget.

Only one payment has been made for water purchases for Q1. Q2 will be paid in January or February. All four quarters are accrued each FY.

**Water Collection/Transmission**: Total expense of \$67,418 incurred; 36.44% of budget.

Majority of costs are contracted services from Andreini Brothers, Mossa Excavation and Badger Meter for water main & service main maintenance as well as emergency repairs for leaks. Costs will continue to be reviewed for possible capitalization.

**Water Treatment**: Total expense of \$56,134 incurred; 51.03% of budget.

Currently within 5% of projections.

**All other Accounts Water**: Total expense of \$94,209 incurred; 45.67% of budget.

Nothing additional to report.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: February 13, 2025

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

**Water System Reliability Charge:** Total revenue of \$601,963 received; 51.09% of budget.

First remittance of the year received in December 2024.

**Water Interest Revenue:** Total revenue of \$142,200 received; 71.10% of budget.

Water reserves are held in CAMP. Average balance is approximately \$5.6M.

**Water Capital Improvement:** Total expense of \$281,483 incurred; 8.12% of budget.

Major projects include the following:

- Deepening of borehole @ Portola Well
- Portola Well Rehab
- Airport Well Rehab

**Water Connection Fees:** Total revenue of \$252,044 collected; 105.02% of budget.

A total of 1 new construction connection sold. 1 refund issued for one connection.

**Water & Sewer Long Term Debt:**

Nothing to report. All debt is being serviced as required.

RECOMMENDATION:

This is for Board information only



# Montara Water & Sanitary

## Budgeted Cash Flow - Sewer

### Fiscal year 2024-2025

#### Cash flow summary

#### Operating cash flow

Operating income		<u>Actual</u>	<u>Budget</u>	<u>Variance (%)</u>	<u>Variance (\$)</u>
Sewer Service Charges	\$	2,051,277	\$ 4,041,594	50.75%	\$ (1,990,317)
Cell Tower Lease	\$	42,417	\$ 86,500	49.04%	\$ (44,083)
Permits, Fees & Other	\$	15,418	\$ 18,000	85.66%	\$ (2,582)
Property Tax	\$	282,070	\$ 400,000	70.52%	\$ (117,930)
Waste Collection Revenues	\$	15,584	\$ 32,000	48.70%	\$ (16,416)
<b>Total operating income</b>	<b>\$</b>	<b>2,406,766</b>	<b>\$ 4,578,094</b>		

#### Operating expenses

Personnel	\$	(246,713)	\$ (482,224)	51.16%	\$ (235,511)
Professional Services	\$	(143,313)	\$ (321,588)	44.56%	\$ (178,275)
Facilities & Administration	\$	(52,201)	\$ (72,500)	72.00%	\$ (20,299)
Engineering	\$	(36,919)	\$ (40,000)	92.30%	\$ (3,081)
Pumping	\$	(25,774)	\$ (67,000)	38.47%	\$ (41,226)
Sewer Authority Mid-Coastside	\$	(1,150,874)	\$ (2,648,557)	43.45%	\$ (1,497,683)
All other Accounts	\$	(41,277)	\$ (176,200)	23.43%	\$ (134,923)
<b>Total operating expenses</b>	<b>\$</b>	<b>(1,697,071)</b>	<b>\$ (3,808,069)</b>		
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>709,695</b>	<b>\$ 770,025</b>		

#### Investment cash flow

#### Investment income

Interest Revenue	\$	235,604	\$ 160,000	147.25%	\$ 75,604
<b>Total investment income</b>	<b>\$</b>	<b>235,604</b>	<b>\$ 160,000</b>		

#### Investment expenses

Capital Improvement Program	\$	(645,490)	\$ (5,500,754)	11.74%	\$ (4,855,264)
Capital Improvement Program - Non Project	\$	-	\$ (150,000)	0.00%	\$ (150,000)
<b>Total investment expenses</b>	<b>\$</b>	<b>(645,490)</b>	<b>\$ (5,650,754)</b>		
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>(409,886)</b>	<b>\$ (5,490,754)</b>		

#### Financing cash flow

#### Financing income

Connection Fees	\$	93,251	\$ 415,000	22.47%	\$ 321,749
<b>Total financing income</b>	<b>\$</b>	<b>93,251</b>	<b>\$ 415,000</b>		

#### Financing expenses

Loan Interest Expense	\$	(3,960)	\$ (22,417)	17.67%	\$ (18,457)
Loan Principal Payment	\$	(59,289)	\$ (118,577)	50.00%	\$ (59,289)
<b>Total financing expenses</b>	<b>\$</b>	<b>(63,249)</b>	<b>\$ (140,994)</b>		
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>30,003</b>	<b>\$ 274,006</b>		

**Total Cash Flow Provided by All Activities**      **\$ 329,811**      **\$ (4,446,723)**

**MWSD — Fiscal Year 2024-25 mid-year budget review**  
**Two Year comparative - Statement of activities**  
**12/31/2023 vs. 12/31/2024**  
**Sewer Fund**

	<b>Current Period</b>	<b>Prior Period</b>		
	July 1, 2024 - December 31, 2024	July 1, 2023 - December 31, 2023	Increase/(Decrease)	%age Change
<b>Revenue</b>				
Sewer Service Charges	2,051,277	1,955,159	96,118	4.92%
Cell Tower Lease	42,417	42,417	(0)	0.00%
Permits, Fees & Other	15,418	739,626	(724,208)	-97.92%
Property Tax	282,070	273,695	8,375	3.06%
Waste Collection Revenues	15,584	14,442	1,142	7.91%
Total Revenue	\$ 2,406,766	\$ 3,025,339	\$ (618,573)	-20.45%
<b>Expenses</b>				
Personnel	246,713	248,551	(1,838)	-0.74%
Professional Services	143,313	141,163	2,150	1.52%
Facilities & Administration	52,201	24,718	27,483	111.19%
Engineering	36,919	16,749	20,170	120.43%
Pumping	25,774	24,282	1,492	6.14%
Sewer Authority Mid-Coastside	1,150,874	1,716,187	(565,313)	-32.94%
All other Accounts	41,277	41,473	(196)	-0.47%
Total Expenses	\$ 1,697,071	\$ 2,213,123	\$ (516,052)	-23.32%
Net Operating Income	\$ 709,695	\$ 812,216	\$ (102,521)	-12.62%
<b>Non-Operating</b>				
Connection Fees	93,251	261,580	(168,329)	-64.35%
Interest Revenue	235,604	79,677	155,927	195.70%
Interest Expense	(3,960)	(5,141)	(1,181)	22.97%
Capital Program	(645,490)	(303,786)	341,704	-112.48%
Total Other Income	\$ (320,595)	\$ 32,330	\$ (352,925)	-1091.63%
Net Income	\$ 389,100	\$ 844,546	\$ (455,446)	-53.93%



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Sewer Enterprise

<b>Operating Revenue</b>	<b>GL Codes</b>	<b>2021-22 Actual</b>	<b>2022-23 Actual</b>	<b>2023-24 Actual</b>	<b>2024-25 Budget</b>	<b>Income/Expenditures as of December 31, 2024</b>			<b>Projected</b>	<b>Projected as % of Budget</b>
							<b>% To date</b>			
Cell Tower Lease:	4220	80,315	79,672	80,367	<b>86,500</b>	42,417	49.04%	84,834	98.07%	
Administrative Fees (New Construction):	4410	7,397	3,554	1,244	<b>4,000</b>	2,656	66.40%	5,312	132.80%	
Administrative Fees (Remodel):	4420	569	0		<b>1,000</b>	529	52.90%	1,058	105.80%	
Inspection Fees (New Construction):	4430	6,994	3,363	1,178	<b>4,000</b>	2,517	62.93%	5,034	125.85%	
Inspection Fees (Remodel):	4440				<b>1,000</b>	684	68.40%	1,368	136.80%	
Mainline Extension Fees:	4450	6,000					0.00%	0	0.00%	
Remodel Fees:	4460	18,826	7,133	7,471	<b>8,000</b>	4,707	58.84%	9,414	117.68%	
Other Fees:	4470			160			0.00%	0	0.00%	
Grants:	4510		136	1,167,710		4,258	100.00%	8,516	100.00%	
Property Tax Receipts:	4610	516,917	526,690	559,643	<b>400,000</b>	282,070	70.52%	564,140	141.04%	
Sewer Service Charges:	4710	3,582,585	3,806,420	3,916,218	<b>4,071,594</b>	2,081,775	51.13%	<b>4,071,594</b>	100.00%	
Sewer Service Refunds, Customer:	4720	(8,166)	(4,665)	(29,064)	<b>(30,000)</b>	(30,498)	101.66%	(60,996)	203.32%	
Waste Collection Revenues:	4760	26,055	29,253	29,878	<b>32,000</b>	15,584	48.70%	31,168	97.40%	
Other Revenue:	4990	2,902	2,443	254		67	100.00%	134	100.00%	
<b>Total Operating Revenue:</b>		<b>4,240,394</b>	<b>4,453,999</b>	<b>5,735,059</b>	<b>4,578,094</b>	<b>2,406,766</b>		<b>4,721,576</b>		
<b>Operating Expenses</b>										
Bank Fees:	5190	4,811	5,715	6,028	<b>6,000</b>	3,052	50.87%	6,104	101.73%	
Board Meetings:	5210	3,856	5,535	5,314	<b>6,000</b>	1,000	16.67%	2,000	33.33%	
Director Fees:	5220	4,925	6,450	8,630	<b>10,000</b>	2,063	20.63%	4,126	41.26%	
Election Expenses:	5230		7,500	7,500	<b>7,500</b>		0.00%	0	0.00%	
Conference Attendance:	5250	1,918	2,271	3,045	<b>10,000</b>	349	3.49%	698	6.98%	
Information Systems:	5270	4,099	6,299	5,516	<b>6,000</b>	10,178	169.63%	20,356	339.27%	
Fidelity Bond:	5310			438	<b>500</b>	0	0.00%	0	0.00%	
Property & Liability Insurance:	5320	8,057	8,510	12,110	<b>13,000</b>	13,172	101.32%	<b>13,172</b>	101.32%	
LAFCO Assessment:	5350	2,708	2,887	3,764	<b>3,100</b>	0	0.00%	0	0.00%	
General Legal:	5430	99,681	79,381	93,164	<b>200,000</b>	20,361	10.18%	40,722	20.36%	
Litigation:	5440	176,781	113,942	77,338		45,393	100.00%	90,786	100.00%	
Maintenance, Office:	5510	3,382	14,267	2,928	<b>10,000</b>	1,629	16.29%	3,258	32.58%	
Memberships:	5530	4,408	4,435	4,500	<b>5,200</b>	4,669	89.79%	<b>4,699</b>	90.37%	
Office Supplies:	5540	6,692	8,410	6,422	<b>8,500</b>	4,835	56.88%	9,670	113.77%	
Postage:	5550	112	1,284	2,193	<b>2,000</b>	1,451	72.55%	2,902	145.10%	
Printing & Publishing:	5560	943	4,294	5,060	<b>4,500</b>	2,674	59.42%	5,348	118.84%	
Accounting:	5610	38,590	42,908	41,168	<b>40,000</b>	24,285	60.71%	48,570	121.43%	
Audit:	5620	13,661	16,500	8,700	<b>14,938</b>	14,500	97.07%	<b>14,938</b>	100.00%	
Consulting:	5630	51,037	54,999	45,560	<b>52,250</b>	27,393	52.43%	54,786	104.85%	
Data Services:	5640	9,283	9,853	11,612	<b>10,200</b>	9,508	93.22%	<b>9,508</b>	93.22%	
Labor & HR Support:	5650	2,562	2,572	2,591	<b>3,000</b>	1,281	42.70%	2,562	85.40%	
Payroll Services:	5660	1,000	1,192	1,292	<b>1,200</b>	592	49.33%	1,184	98.67%	
San Mateo County Tax Roll Charges:	5710	119	119	119	<b>2,500</b>	119	4.76%	238	9.52%	
Telephone & Internet:	5720	38,358	46,869	29,483	<b>35,000</b>	14,816	42.33%	29,632	84.66%	
Mileage Reimbursement:	5730	254	173	328	<b>2,000</b>	787	39.35%	1,574	78.70%	
Reference Materials:	5740			0	<b>200</b>		0.00%	0	0.00%	
Other Administrative:	5790	(287)	2,560	(3,385)		20,856	100.00%	41,712	100.00%	



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Sewer Enterprise

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures as of December 31, 2024	% To date	Projected	Projected as % of Budget
CalPERS 457 Deferred Plan:	5810	21,689	20,579	25,248	<b>23,579</b>	12,691	53.82%	25,382	107.65%
Employee Benefits:	5820	40,493	70,965	52,530	<b>60,916</b>	28,901	47.44%	57,802	94.89%
Disability Insurance:	5830	1,769	1,733	1,858	<b>2,211</b>	957	43.28%	1,914	86.57%
Payroll Taxes:	5840	17,451	18,494	22,436	<b>26,180</b>	9,923	37.90%	19,846	75.81%
PARS:	5850	18,497	20,840	32,118	<b>24,322</b>	7,086	29.13%	14,172	58.27%
Management:	5910	131,607	114,976	147,559	<b>143,082</b>	77,084	53.87%	154,168	107.75%
Staff :	5920	140,442	173,071	196,726	<b>195,379</b>	106,291	54.40%	212,582	108.81%
Staff Certification:	5930	2,100	2,100	2,100	<b>1,800</b>	1,050	58.33%	2,100	116.67%
Staff Overtime:	5940	4,813	6,259	5,993	<b>1,722</b>	2,019	117.25%	4,038	234.50%
Staff Standby:	5950		43	1,515			0.00%	0	0.00%
Worker's Compensation Insurance:	5960	2,585	4,221	2,944	<b>3,032</b>	711	23.45%	1,422	46.90%
Claims, Property Damage:	6170	3,076		2,107	<b>10,000</b>	0	0.00%	0	0.00%
Education & Training:	6195	93	42	2,500	<b>4,000</b>	2,250	56.25%	4,500	112.50%
General Engineering:	6220	56,067	64,020	42,775	<b>40,000</b>	36,919	92.30%	73,838	184.60%
Equipment & Tools, Expensed:	6320		14				0.00%	0	0.00%
Alarm Services:	6335	5,432	6,004	7,523	<b>6,500</b>	3,115	47.92%	6,230	95.85%
Landscaping:	6337	8,525	4,800	9,000	<b>6,000</b>	2,825	47.08%	5,650	94.17%
Pumping Fuel & Electricity:	6410	44,443	48,048	53,551	<b>57,000</b>	22,628	39.70%	45,256	79.40%
Pumping Maintenance, Generators:	6420	903	4,644	4,515	<b>10,000</b>	3,146	31.46%	6,292	62.92%
Pumping Maintenance, General:	6430	8,959					0.00%		0.00%
Maintenance, Collection System:	6660	0		0	<b>10,000</b>		0.00%	0	0.00%
Meters :	6665			153,415	<b>75,000</b>	1,479	1.97%		0.00%
Uniforms:	6770	0			<b>200</b>		0.00%	0	0.00%
Fuel:	6810	1,297	3,641	3,401	<b>3,500</b>	1,385	39.57%	2,770	79.14%
Truck Equipment, Expensed:	6820	209	134	386	<b>500</b>	23	4.60%	46	9.20%
Truck Repairs:	6830	343	1,167	881	<b>1,000</b>	751	75.10%	1,502	150.20%
SAM Collections:	6910	304,309	284,186	294,862	<b>237,175</b>	118,587	50.00%	237,174	100.00%
SAM Operations:	6920	1,532,608	1,694,036	1,570,179	<b>2,218,382</b>	934,191	42.11%	1,868,382	84.22%
SAM Other:	6930			1,144,515			0.00%	0	0.00%
SAM Maintenance, Collection System:	6940				<b>45,000</b>	16,034	35.63%	32,068	71.26%
SAM Maintenance, Pumping:	6950				<b>130,000</b>	82,062	63.13%	164,124	126.25%
SAM NDWSCP:	6960	24,482	5,147	6,800	<b>18,000</b>		0.00%	0	0.00%
<b>Total Operations Expense:</b>		<b>2,849,142</b>	<b>2,998,089</b>	<b>4,168,856</b>	<b>3,808,069</b>	<b>1,697,071</b>		<b>3,349,803</b>	
<b>Net Change in position from Operations:</b>		<b>1,391,252</b>	<b>1,455,910</b>	<b>1,566,203</b>	<b>770,025</b>	<b>709,695</b>		<b>1,371,773</b>	



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Sewer Enterprise

<u>Non Operating Revenue</u>	<u>GL Codes</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>	<u>Income/Expenditures as of December 31, 2024</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>
Connection Fees, Residential New Const:	7110	242,298	184,288	133,194	<b>210,000</b>	50,405	24.00%	100,810	48.01%
Connection Fees, Residential Remodel:	7120	53,312	41,559	39,051	<b>60,000</b>	(2,154)	-3.59%	(4,308)	-7.18%
Conn. Fees, PFP (New Construction):	7130			5,349		0	0.00%		0.00%
Connection Fee Refunds:	7152		(26,922)		<b>(20,000)</b>	0	0.00%	0	0.00%
Additional Fixture Units New Const:	7153	22,617	17,165	97,287	<b>50,000</b>	0	0.00%	0	0.00%
Additional Fixture Units Remodel:	7155	79,005	73,359	151,701	<b>115,000</b>	47,682	41.46%	95,364	82.93%
Fixture Fee Refunds:	7157			(32,543)		(2,682)	100.00%	(5,364)	100.00%
PFP Pass Thru:	7160	12,869		(2,858)			0.00%	0	0.00%
Meter Pass Thru Costs:	7165		(7,963)	(268)			0.00%	0	0.00%
Mainline Extension Pass Thru:	7170		(6,952)				0.00%	0	0.00%
CAMP, Interest:	7205					158,589			
LAIF, Interest:	7210	12,872	85,304	191,249	<b>160,000</b>	77,015	48.13%	154,030	96.27%
<b>Total Non Operating Revenue:</b>		<b>422,973</b>	<b>359,838</b>	<b>582,162</b>	<b>575,000</b>	<b>328,855</b>		<b>340,532</b>	
<b><u>Non Operating Expense</u></b>									
PNC Equipment Lease:	9125	11,970	9,350	7,077	<b>4,761</b>	2,444	51.33%	<b>4,761</b>	100.00%
I-Bank Loan:	9200	20,296	19,299	18,273	<b>17,656</b>	1,516	8.59%	<b>17,656</b>	100.00%
<b>Total Non Operating Expense:</b>		<b>32,266</b>	<b>28,649</b>	<b>25,350</b>	<b>22,417</b>	<b>3,960</b>	17.67%	<b>22,417</b>	
<b>Net Change in position from Non Operating activities:</b>		<b>390,707</b>	<b>331,189</b>	<b>556,812</b>	<b>552,583</b>	<b>324,895</b>		<b>318,115</b>	





# Montara Water & Sanitary

## Budgeted Cash Flow - Water

### Fiscal year 2024-2025

#### Cash flow summary

#### Operating cash flow

Operating income		<u>Actual</u>		<u>Budget</u>		<u>Variance (%)</u>		<u>Variance (\$)</u>
Water Sales	\$	1,034,534	\$	2,000,000		51.73%	\$	(965,466)
Permits, Fees & Other	\$	6,589	\$	4,600		143.24%	\$	1,989
Property Tax	\$	282,070	\$	400,000		70.52%	\$	(117,930)
Backflow Testing & Other	\$	28,470	\$	18,500		153.89%	\$	9,970
<b>Total operating income</b>	<b>\$</b>	<b>1,351,663</b>	<b>\$</b>	<b>2,423,100</b>				
<b>Operating expenses</b>								
Personnel	\$	(618,870)	\$	(1,205,911)		51.32%	\$	(587,041)
Professional Services	\$	(91,463)	\$	(198,638)		46.05%	\$	(107,175)
Facilities & Administration	\$	(58,567)	\$	(107,000)		54.74%	\$	(48,433)
Engineering	\$	(84,330)	\$	(210,000)		40.16%	\$	(125,670)
Pumping	\$	(47,815)	\$	(132,500)		36.09%	\$	(84,685)
Supply	\$	(20,420)	\$	(71,000)		28.76%	\$	(50,580)
Collection/Transmission	\$	(67,418)	\$	(185,000)		36.44%	\$	(117,582)
Treatment	\$	(56,134)	\$	(110,000)		51.03%	\$	(53,866)
All Other Accounts	\$	(94,209)	\$	(206,300)		45.67%	\$	(112,091)
<b>Total operating expenses</b>	<b>\$</b>	<b>(1,139,226)</b>	<b>\$</b>	<b>(2,426,349)</b>				
<b>Net Cash Flow Provided by Operations</b>	<b>\$</b>	<b>212,437</b>	<b>\$</b>	<b>(3,249)</b>				

#### Investment cash flow

Investment income								
GO Bonds, Assessment Receipts	\$	447,531	\$	1,195,381		37.44%	\$	(747,850)
Water System Reliability Charge	\$	601,963	\$	1,178,148		51.09%	\$	(576,185)
Interest Revenue	\$	142,200	\$	200,000		71.10%	\$	(57,800)
<b>Total investment income</b>	<b>\$</b>	<b>1,191,694</b>	<b>\$</b>	<b>2,573,529</b>				
<b>Investment expenses</b>								
Capital Improvement Program	\$	(281,483)	\$	(3,465,000)		8.12%	\$	(3,183,517)
Capital Improvement Program - Non Project	\$		\$	(150,000)		0.00%	\$	(150,000)
<b>Total investment expenses</b>	<b>\$</b>	<b>(281,483)</b>	<b>\$</b>	<b>(3,615,000)</b>				
<b>Net Cash Flow Used by Investments</b>	<b>\$</b>	<b>910,211</b>	<b>\$</b>	<b>(1,041,471)</b>				

#### Financing cash flow

Financing income								
Connection Fees	\$	82,577	\$	415,000		19.90%	\$	(332,423)
<b>Total financing income</b>	<b>\$</b>	<b>82,577</b>	<b>\$</b>	<b>415,000</b>				
<b>Financing expenses</b>								
Long Term Debt - Interest Expense	\$	(33,175)	\$	(103,361)		32.10%	\$	(70,186)
Long Term Debt - Principal Payment	\$	(604,927)	\$	(1,209,853)		50.00%	\$	(604,927)
<b>Total financing expenses</b>	<b>\$</b>	<b>(638,102)</b>	<b>\$</b>	<b>(1,313,214)</b>				
<b>Net Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>(555,525)</b>	<b>\$</b>	<b>(898,214)</b>				
<b>Total Cash Flow Provided by Financing Activities</b>	<b>\$</b>	<b>567,124</b>	<b>\$</b>	<b>(1,942,935)</b>				

**MWSD — Fiscal Year 2023-24 mid-year budget review**  
**Two Year comparative - Statement of activities**  
**12/31/2023 vs. 12/31/2024**  
**Water Fund**

	<b>Current Period</b>	<b>Prior Period</b>		
	July 1, 2024 -	July 1, 2023 -		
	December 31, 2024	December 31, 2023	Increase/(Decrease)	%age Change
<b>Revenue</b>				
Water Sales	1,034,534	969,734	64,800	6.68%
Fees	6,589	2,582	4,007	155.19%
Property Tax	282,070	273,695	8,375	3.06%
Backflow Testing & Other	28,470	16,571	11,899	71.81%
Total Revenue	<u>\$ 1,351,663</u>	<u>\$ 1,262,582</u>	<u>\$ 89,081</u>	<u>7.06%</u>
<b>Expenses</b>				
Personnel	618,870	570,985	47,885	8.39%
Professional Services	91,463	96,453	(4,990)	-5.17%
Facilities & Administration	58,567	60,997	(2,430)	-3.98%
Engineering	84,330	80,943	3,387	4.18%
Pumping	47,815	54,667	(6,852)	-12.53%
Supply	20,420	9,281	11,139	120.02%
Collection/Transmission	67,418	159,745	(92,327)	-57.80%
Treatment	56,134	30,985	25,149	81.17%
All other Accounts	94,209	79,783	14,426	18.08%
Total Expenses	<u>\$ 1,139,226</u>	<u>\$ 1,143,839</u>	<u>\$ (4,613)</u>	<u>-0.40%</u>
Net Operating Income	<u>\$ 212,437</u>	<u>\$ 118,743</u>	<u>\$ 93,694</u>	<u>78.90%</u>
<b>Non-Operating</b>				
Connection Fees	82,577	252,044	(169,467)	-67.24%
GO Bond Assessment	447,531	461,740	(14,209)	-3.08%
Interest Revenue	142,200	94,990	47,210	
Interest Expense	(33,175)	(37,260)	(4,085)	10.96%
Water System Reliability	601,963	563,090	38,873	6.90%
Capital Program	(281,483)	(175,245)	106,238	-60.62%
Total Other Income	<u>\$ 959,613</u>	<u>\$ 1,159,359</u>	<u>\$ (199,746)</u>	<u>-17.23%</u>
Net Income	<u>\$ 1,172,050</u>	<u>\$ 1,278,102</u>	<u>\$ (106,052)</u>	<u>-8.30%</u>



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Water Enterprise

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures as		Projected as %	
						of December 31, 2024	% To date	Projected	of Budget
Administrative Fees (New Construction):	4410	8,535	4,151	1,244	2,000	3,301	165.05%	6,602	330.10%
Administrative Fees (Remodel):	4420	569			600		0.00%	0	0.00%
Inspection Fees (New Construction):	4430	8,415	3,928	1,178	2,000	3,128	156.40%	6,256	312.80%
Inspection Fees (Remodel):	4440	538					0.00%	0	0.00%
Mainline Extension Fees:	4450	82,882					0.00%	0	0.00%
Other Fees	4470	186		160			0.00%	0	0.00%
Grants:	4510		136			160	100.00%	320	100.00%
Property Tax Receipts:	4610	516,917	526,690	559,643	400,000	282,070	70.52%	564,140	141.04%
Testing, Backflow:	4740	25,730	24,366	25,085	18,500	23,288	125.88%	46,576	251.76%
Water Sales:	4810	1,752,213	1,776,601	1,891,787	2,016,000	1,036,595	51.42%	2,073,190	102.84%
Water Sales Refunds, Customer:	4850	(3,210)	(5,840)	(1,996)	(16,000)	(2,061)	12.88%	(4,122)	25.76%
Other Revenue:	4990	3,541	13,380	1,261,574		5,182	100.00%	10,364	100.00%
<b>Total Operating Revenue:</b>		<b>2,396,316</b>	<b>2,343,412</b>	<b>3,738,675</b>	<b>2,423,100</b>	<b>1,351,663</b>		<b>2,703,326</b>	
<b>Operating Expenses</b>									
Bank Fees:	5190	4,811	5,715	5,397	6,000	3,052	50.87%	6,104	101.73%
Board Meetings:	5210	3,856	5,535	5,314	6,000	1,000	16.67%	2,000	33.33%
Director Fees:	5220	4,925	6,450	8,630	10,000	2,063	20.63%	4,126	41.26%
Election Expenses:	5230		7,500	7,500	10,000		0.00%	0	0.00%
CDPH Fees:	5240	15,707	17,526	18,669	20,000	4,826	24.13%	9,652	48.26%
Conference Attendance:	5250	1,918	2,271	5,941	15,000	1,980	13.20%	3,960	26.40%
Information Systems:	5270	13,989	6,299	5,516	6,500	10,178	156.59%	20,356	313.17%
Fidelity Bond:	5310			438	500		0.00%	0	0.00%
Property & Liability Insurance:	5320	7,987	8,510	13,816	14,000	15,032	107.37%	30,064	214.74%
LAFCO Assessment:	5350	2,755	3,293	3,957	3,700		0.00%	0	0.00%
General Legal:	5430	74,809	84,542	93,144	75,000	23,133	30.84%	46,266	61.69%
Litigation:	5440		1,224	3,440		160	100.00%	320	100.00%
Maintenance, Office:	5510	3,524	14,267	4,730	10,000	853	8.53%	1,706	17.06%
Memberships:	5530	20,318	22,662	22,790	25,000	24,752	99.01%	24,752	99.01%
Office Supplies:	5540	6,797	8,471	6,421	8,000	4,671	58.39%	9,342	116.78%
Postage:	5550	14,890	17,948	20,193	19,000	12,928	68.04%	25,856	136.08%
Printing & Publishing:	5560	1,488	4,344	9,120	10,000	3,236	32.36%	6,472	64.72%
Accounting:	5610	38,590	42,908	41,168	40,000	24,285	60.71%	48,570	121.43%
Audit:	5620	13,661	16,500	8,700	14,938	14,500	97.07%	14,500	97.07%
Consulting:	5630	52,892	61,910	45,560	50,000	27,393	54.79%	54,786	109.57%
Data Services:	5640	10,400	11,190	13,104	12,000		0.00%	12,000	100.00%
Labor & HR Support:	5650	2,562	2,572	2,591	3,000	1,281	42.70%	2,562	85.40%
Payroll Services:	5660	1,000	1,192	1,292	1,200	592	49.33%	1,184	98.67%
San Mateo County Tax Roll Charges:	5710	119	1,625	119	2,500	119	4.76%	238	9.52%
Telephone & Internet:	5720	45,606	57,345	39,425	40,000	20,565	51.41%	41,130	102.83%
Mileage Reimbursement:	5730	525	571	1,018	2,000	787	39.35%	1,574	78.70%
Reference Materials:	5740				500		0.00%	0	0.00%
Other Administrative:	5790	685	2,965	(203)		163	100.00%	326	100.00%



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Water Enterprise

Operating Revenue	GL Codes	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	Income/Expenditures as			Projected as %	
						of December 31, 2024	% To date	Projected	of Budget	
CalPERS 457 Deferred Plan:	5810	48,201	48,132	53,236	55,390	28,974	52.31%	57,948	104.62%	
Employee Benefits:	5820	116,781	158,066	161,929	181,241	85,645	47.26%	171,290	94.51%	
Disability Insurance:	5830	4,129	3,806	4,098	5,815	2,042	35.12%	4,084	70.23%	
Payroll Taxes:	5840	47,682	50,421	57,947	68,858	29,903	43.43%	59,806	86.85%	
PARS:	5850	40,261	43,908	71,320	51,066	20,513	40.17%	41,026	80.34%	
Management:	5910	131,608	114,976	147,559	143,082	77,084	53.87%	154,168	107.75%	
Staff :	5920	451,291	502,837	570,008	568,704	326,598	57.43%	653,196	114.86%	
Staff Certification:	5930	12,125	11,550	10,350	11,400	5,775	50.66%	11,550	101.32%	
Staff Overtime:	5940	52,669	57,005	57,910	61,175	28,086	45.91%	56,172	91.82%	
Staff Standby:	5950	26,564	27,421	32,259	29,962	10,076	33.63%	20,152	67.26%	
Worker's Compensation Insurance:	5960	13,072	12,794	16,043	29,218	4,174	14.29%	8,348	28.57%	
Backflow Prevention:	6160	1,020	1,030	1,228	1,100	715	65.00%	1,430	130.00%	
Claims, Property Damage:	6170		141	393	10,000	0	0.00%	0	0.00%	
SCADA Maintenance:	6185	2,910	8,102	10,674	15,000	9,079	60.53%	18,158	121.05%	
Education & Training:	6195	3,428	1,060	3,519	8,000	7,511	93.89%	15,022	187.78%	
General Engineering:	6220	6,749	5,118	3,615	10,000	(300)	-3.00%	(600)	-6.00%	
Water Quality Engineering:	6230	70,999	128,505	210,463	200,000	84,630	42.32%	169,260	84.63%	
Equipment & Tools, Expensed:	6320	12,363	7,642	12,154	10,000	4,586	45.86%	9,172	91.72%	
Alarm Services:	6335	1,087	876	2,362	2,000	534	26.70%	1,068	53.40%	
Landscaping:	6337	19,989	16,453	21,392	18,000	10,724	59.58%	21,448	119.16%	
Facilities other:	6330					4,893	100.00%	9,786	100.00%	
Lab Supplies & Equipment:	6370	5,357	4,051	13,659	20,000	269	1.35%	538	2.69%	
Meter Reading:	6380	119	357		500	0	0.00%	0	0.00%	
Pumping Fuel & Electricity:	6410	83,871	91,999	102,575	105,000	34,370	32.73%	68,740	65.47%	
Pumping Maintenance, Generators:	6420	12,043	19,015	16,138	25,000	13,274	53.10%	26,548	106.19%	
Pumping Maintenance, General:	6430	1,153	308	53	2,000	30	1.50%	60	3.00%	
Pumping Equipment, Expensed:	6440	129		125	500	141	28.20%	282	56.40%	
Maintenance, Raw Water Mains:	6510	253	45	2,162	1,000	12,231	1223.10%	24,462	2446.20%	
Maintenance, Wells:	6520	5,975	17,361	15,401	20,000	2,032	10.16%	4,064	20.32%	
Water Purchases:	6530	33,040	26,482	25,383	50,000	6,157	12.31%	12,314	24.63%	
Hydrants:	6610	5,690		0	5,000	119	2.38%	238	4.76%	
Maintenance, Water Mains:	6620	101,071	116,280	73,953	75,000	29,359	39.15%	58,718	78.29%	
Maintenance, Water Service Lines:	6630	8,245	29,642	31,216	10,000	7,112	71.12%	14,224	142.24%	
Maintenance, Tanks:	6640	438	2,671	8,970	5,000	16,022	320.44%	32,044	640.88%	
Maintenance, Distribution General:	6650	22,202	23,364	12,475	15,000	12,964	86.43%	25,928	172.85%	
Maintenance, Collection System:	6660	724				363	100.00%	726	100.00%	
Meters:	6670	21,176	198,547	35,685	75,000	1,479	1.97%	2,958	3.94%	
Chemicals & Filtering:	6710	43,341	18,126	41,279	60,000	7,155	11.93%	14,310	23.85%	
Maintenance, Treatment Equipment:	6720	12,226	8,126	10,816	15,000	35,644	237.63%	71,288	475.25%	
Treatment Analysis:	6730	37,846	30,212	43,038	35,000	13,335	38.10%	26,670	76.20%	
Uniforms:	6770	1,687	3,080	2,673	3,500	1,004	28.69%	2,008	57.37%	
Fuel:	6810	8,879	11,601	10,204	12,000	5,000	41.67%	10,000	83.33%	
Truck Equipment, Expensed:	6820	1,186	415	1,159	2,000	74	3.70%	148	7.40%	
Truck Repairs:	6830	2,075	3,637	666	5,000	2,252	45.04%	4,504	90.08%	



## MWSD — Fiscal Year 2024-25 budget review as of December 31, 2024 - Water Enterprise

<u>Operating Revenue</u>	<u>GL Codes</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>	<u>Income/Expenditures as of December 31, 2024</u>	<u>% To date</u>	<u>Projected</u>	<u>Projected as % of Budget</u>
Other Operations:	6890	2,492				49	100.00%	98	100.00%
<b>Total Operations Expense:</b>		<b>1,817,984</b>	<b>2,220,497</b>	<b>2,283,881</b>	<b>2,426,349</b>	<b>1,139,226</b>		<b>2,251,200</b>	
<b>Net Change in position from Operations:</b>		<b>578,332</b>	<b>122,915</b>	<b>1,454,794</b>	<b>(3,249)</b>	<b>212,437</b>		<b>452,126</b>	



## MWSD — Fiscal Year 2024-2025 budget review as of December 31, 2024 - Water enterprise

						<u>Income/Expenditures as</u>			<u>Projected as</u>	
<u>Non Operating Revenue</u>	<u>GL Codes</u>	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>	<u>of December 31, 2024</u>	<u>% To date</u>	<u>Projected</u>	<u>% of Budget</u>	
Connection Fees, Residential New Const:	7110	255,753	168,218	130,669	<b>220,000</b>	34,919	15.87%	69,838	31.75%	
Connection Fees, Residential Remodel:	7120	13,199		65,086	<b>55,000</b>	10,683	19.42%	21,366	38.85%	
Connection Fees, Residential Fire:	7130	111,063	128,281	118,483	<b>190,000</b>	51,211	26.95%	102,422	53.91%	
Connection Fees, Residential Remodel Fire:	7140						0.00%	0	0.00%	
Connection Fees, Well Conversion:	7150						0.00%	0	0.00%	
Connection Fee refunds:	7152		(24,892)			(20,815)	100.00%	(41,630)	100.00%	
Additional fixture units Remodel:	7155		16,092	6,768		19,229	100.00%	38,458	100.00%	
Fixture Fee Refunds:	7157			(28,094)	<b>(50,000)</b>	(18,922)	37.84%	(37,844)	75.69%	
PFP Pass Thru:	7160	49,955	13,355	2,173		6,272	100.00%	12,544	100.00%	
Meter Pass Thru Costs:	7165	9,358	1,791	11,021			0.00%	0	0.00%	
Mainline Extension Pass Thru:	7170	22,444	(76,039)				0.00%	0	0.00%	
CAMP interest income:	7250	1,808	113,063	224,231	<b>200,000</b>	142,200	71.10%	284,400	142.20%	
General Obligation Bonds, Assessment Receipts:	7600	1,015,063	1,012,555	993,355	<b>1,195,381</b>	447,531	37.44%	<b>1,195,381</b>	100.00%	
Water System Reliability:	7650	1,027,699	1,026,086	1,123,343	<b>1,178,148</b>	601,963	51.09%	<b>1,178,148</b>	100.00%	
<b>Total Non Operating Revenue:</b>		<b>2,506,342</b>	<b>2,378,510</b>	<b>2,647,035</b>	<b>2,988,529</b>	<b>1,274,271</b>		<b>2,823,083</b>		
<b><u>Non Operating Expense</u></b>										
PFP Connection Expenses:	9075		4,000							
General Obligation Bonds:	9100	73,617	63,099	52,576	<b>46,384</b>	4,087	8.81%	<b>46,384</b>	100.00%	
PNC Equipment Lease:	9125	11,451	9,350	7,077	<b>4,761</b>	2,444	51.33%	<b>4,761</b>	100.00%	
State Revolving Fund Loan:	9150	65,810	60,602	56,457	<b>52,216</b>	26,644	51.03%	<b>52,216</b>	100.00%	
Water Rebates :	9210	700	200	300	<b>3,000</b>		0.00%	0	0.00%	
<b>Total Non Operating Expense:</b>		<b>151,578</b>	<b>137,251</b>	<b>116,410</b>	<b>106,361</b>	<b>33,175</b>		<b>103,361</b>		
<b>Net Change in position from Non Operating activities:</b>		<b>2,354,764</b>	<b>2,241,259</b>	<b>2,530,625</b>	<b>2,882,168</b>	<b>1,241,096</b>		<b>2,719,722</b>		

## **Sewer**

### **Personnel**

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

### **Professional Services**

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

### **Facilities & Administration**

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Telephone & Internet:	5720
Other Administrative:	5790
Maintenance, Office:	5510

### **Engineering**

Meeting Attendance, Engineering:	6210
General Engineering:	6220

### **Pumping**

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430

### **Sewer Authority Mid-Coastside**

SAM Collections:	6910
SAM Operations:	6920
SAM Prior-Year Adjustment:	6930
SAM Maintenance, Collection System:	6940
SAM Maintenance, Pumping:	6950
SAM NDWSCP:	6960

### **All other Accounts**

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Membership:	5530
San Mateo County Tax Roll Charges:	5710
Mileage Reimbursement:	5730
Reference Materials:	5740
Claims, Property Damage:	6170
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Maintenance, Collection System:	6660
Treatment Analysis:	6730
Uniform:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Total Other Operations:	6890

# **Water**

## **Personnel**

CalPERS 457 Deferred Plan:	5810
Employee Benefits:	5820
Disability Benefits:	5830
Payroll Taxes:	5840
Worker's Compensation Insurance:	5960
Management:	5910
Staff :	5920
Staff Certification:	5930
Staff Overtime:	5940
Staff Standby:	5950
PARS:	5850

## **Professional Services**

Accounting:	5610
Audit:	5620
Consulting:	5630
Data Services:	5640
Labor & HR Support:	5650
Payroll Services:	5660
Other Professional Services:	5690
Meeting Attendance, Legal:	5420
General Legal:	5430
Litigation:	5440

## **Facilities & Administration**

Alarm Services:	6335
Landscaping:	6337
Office Supplies:	5540
Postage:	5550
Printing & Publishing:	5560
Maintenance, Office:	5510
Telephone & Internet:	5720
Other Administrative:	5790
Facilities other:	6330

## **Engineering**

Meeting Attendance, Engineering:	6210
General Engineering:	6220
Water Quality Engineering:	6230

## **Pumping**

Pumping Fuel & Electricity:	6410
Pumping Maintenance, Generators:	6420
Pumping Maintenance, General:	6430
Pumping Equipment, Expensed:	6440
Pumping - Other:	6400

## **Supply**

Maintenance, Raw Water Mains:	6510
Maintenance, Wells:	6520
Water Purchases:	6530
Supply - Other:	6500

## **Collection/Transmission**

Collection/Transmission - Other:	6600
Hydrants:	6610
Maintenance, Water Mains:	6620
Maintenance, Water Service Lines:	6630
Maintenance, Tanks:	6640
Maintenance, Distribution General:	6650
Maintenance, Collection System:	6660
Meters:	6670

## **Treatment**

Treatment - Other:	6700
Chemicals & Filtering:	6710
Maintenance, Treatment Equipment:	6720
Treatment Analysis:	6730

## **All other Accounts**

Bank Fees:	5190
Board Meetings:	5210
Director Fees:	5220
Election Expenses:	5230
Bond Issue Costs - Expense:	5235
CDPH Fees:	5240
Conference Attendance:	5250
Information Systems:	5270
Fidelity Bond:	5310
Property & Liability Insurance:	5320
LAFCO Assessment:	5350
Meetings, Local:	5520
Memberships:	5530
Mileage Reimbursement:	5730
Reference Materials:	5740
Backflow Prevention:	6160
Claims, Property Damage:	6170
SCADA Maintenance:	6185
Internet & Telephone, Communications:	6187
Education & Training:	6195
Equipment & Tools, Expensed:	6320
Lab Supplies & Equipment:	6370
Meter Reading:	6380
Uniforms:	6770
Fuel:	6810
Truck Equipment, Expensed:	6820
Truck Repairs:	6830
Other Operations:	6890
San Mateo Co. Tax Roll Charges:	5710






# MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **February 13, 2025**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

**SUBJECT: Review and Possible Action Concerning Adoption of  
Connection Charge Report**

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Senate Bill 1760 revised a section of the Government Code concerning development fees and charges in 1999. It requires local governments to make available to the public information about capacity charges, what they are used for and whether or not any are available for refund. It provides that any water or sewer connection charges shall not exceed the estimated reasonable cost of providing the service for which the charge is imposed. The attached Annual Connection Charge Report provides a summary of the connection charge revenue received for previous fiscal years through FY 2024 and indicates how that money is allocated.

RECOMMENDATION: Authorize the filing of the Annual Connection Report with the District Clerk.

Attachment

# ANNUAL WATER CONNETION CHARGE REPORT

## Montara Water and Sanitary District

### June 30, 2024

The District, in Compliance with Section 66013 of the Government code in reviewing the Water and Sewer connection charges and fees, finds as follows:

Year Ending	Connection Fees Collected	Connection Fees Spent on Capital Projects	Remaining Balance
6/30/2024	\$ 314,238.00	\$ 314,238.00	\$ -
6/30/2023	\$ 271,948.00	\$ 271,948.00	\$ -
6/30/2022	\$ 380,015.00	\$ 380,015.00	\$ -
6/30/2021	\$ 249,208.00	\$ 249,208.00	\$ -
6/30/2020	\$ 308,235.00	\$ 308,235.00	\$ -
6/30/2019	\$ 317,186.00	\$ 317,186.00	\$ -
6/30/2018	\$ 284,556.00	\$ 284,556.00	\$ -
6/30/2017	\$ 208,785.00	\$ 208,785.00	\$ -
6/30/2016	\$ 139,419.00	\$ 139,419.00	\$ -
6/30/2015	\$ 172,492.12	\$ 172,492.12	\$ -
6/30/2014	\$ 107,520.30	\$ 107,520.30	\$ -
6/30/2013	\$ 74,314.87	\$ 74,314.87	\$ -
6/30/2012	\$ 131,890.00	\$ 131,890.00	\$ -
6/30/2011	\$ 18,382.00	\$ 18,382.00	\$ -
6/30/2010	\$ 21,971.00	\$ 21,971.00	\$ -
6/30/2009	\$ 50,848.00	\$ 50,848.00	\$ -
6/30/2008	\$ 120,108.59	\$ 120,108.59	\$ -
6/30/2007	\$ 65,900.00	\$ 65,900.00	\$ -

# ANNUAL SEWER CONNECTION CHARGE REPORT

## Montara Water and Sanitary District

### June 30, 2024

The District, in Compliance with Section 66013 of the Government code in reviewing the Water and Sewer connection charges and fees, finds as follows:

Year Ending	Connection Fees Collected	Connection Fees Spent on Capital Projects	Remaining Balance
6/30/2024	\$ 177,594.00	\$ 177,594.00	\$ -
6/30/2023	\$ 198,925.00	\$ 198,925.00	\$ -
6/30/2022	\$ 295,610.00	\$ 295,610.00	\$ -
6/30/2021	\$ 186,647.00	\$ 186,647.00	\$ -
6/30/2020	\$ 280,972.00	\$ 280,972.00	\$ -
6/30/2019	\$ 317,379.00	\$ 317,379.00	\$ -
6/30/2018	\$ 229,263.00	\$ 229,263.00	\$ -
6/30/2017	\$ 175,830.00	\$ 175,830.00	\$ -
6/30/2016	\$ 100,597.00	\$ 100,597.00	\$ -
6/30/2015	\$ 166,355.00	\$ 166,355.00	\$ -
6/30/2014	\$ 66,970.00	\$ 66,970.00	\$ -
6/30/2013	\$ 36,325.00	\$ 36,325.00	\$ -
6/30/2012	\$ 43,468.00	\$ 43,468.00	\$ -
6/30/2011	\$ 6,519.28	\$ 6,519.28	\$ -
6/30/2010	\$ 49,516.00	\$ 49,516.00	\$ -
6/30/2009	\$ 102,628.00	\$ 102,628.00	\$ -
6/30/2008	\$ 153,929.00	\$ 153,929.00	\$ -
6/30/2007	\$ 295,901.00	\$ 295,901.00	\$ -



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

FROM: Clemens Heldmaier, General Manager *CH*

**SUBJECT: General Manager's Report**

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## Operations Report December 2024

### 811 Dig Alerts

- 12/2/24 – 321 6<sup>th</sup>. Revision. Homeowner landscaping work. Existing marks are adequate.
- 12/4/24 – 999 Ocean. Homeowner sewer abandonment. Marked main, service line and adjacent blowoff valve with blue paint and flags.
  - 155 7<sup>th</sup>. Revision. Pipe bursting project. Existing marks are adequate.
  - 379 Nevada. Revision. New home build. Refreshed existing marks with blue paint.
- 12/5/24 – 555 Sierra. New water service tap. Marked main and service lines with blue paint.
  - 1291 Birch. New water service tap. Marked main and service lines with blue paint.
- 12/10/24 – 65 Bernal Ave. Revision. Pipe bursting. Existing marks are adequate.
- 12/11/24 – Airport Rd. Big wave project. Existing marks are adequate.
  - 990 Acacia – Private utility work by owner. Existing marks adequate
  - 1479 Jordan. Utility pole replacement. Work already completed.
- 12/12/24 – 850 Lincoln. Revision. PG&E gas facilities work. Existing marks adequate
  - 1015 Birch – Revision. PG&E installing new electric facilities. Existing marks are adequate.
  - 1479 Jordan . Utility pole replacement. Work already completed.
- 12/13/24 – 871 Harte. Revision. Pipe bursting project. Existing marks are adequate.
  - 175 Marine. Revision. Pipe bursting project. Existing marks are adequate.
  - 151 Alton. Revision. Pipe bursting project. Existing marks are adequate.
  - 860 Harte. Revision. Pipe bursting project. Existing marks are adequate.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

FROM: Clemens Heldmaier, General Manager

- 380 Airport. Revision. Big wave project. Existing marks are adequate.
- 1100 LeConte. Revision. Farallone View School renovation. No MWSD water in USA zone. Private assets on sight.
- 808 Rivera St. PG&E electric pole replacement. No MWSD water in USA zone.
- 12/17/24 – Temple St. PG&E electrical existing assets work. No conflict.
  - 500 California Ave. AT&T new facilities install. No conflict.
  - 651 Stetson. County of San Mateo asphalt work. No conflict.
  - A/F 207 Vermont Ave. AT&T new facilities install. No conflict.
  - 141 Arbor Ln. County of San Mateo asphalt work. No conflict.
  - 900 Harte St. Revision. County of San Mateo existing sewer assets work. Existing marks are adequate.
  - 1100 Birch. Revision. MWSD sewer facilities install. Refresh existing markings.
  - 1216 Birch. Property owners install of solar. No MWSD water in USA zone. Private utilities onsite.
- 12/20/24 – 5973 Cabrillo Hwy. Revision. Cal Trans guard rail work. No MWSD facilities in USA zone.
- 12/26/24 – 936 Franklin. Caltrans excavation project. No MWSD water in USA zone.
  - 1299 Grant. PG&E electric pole maintenance. Marked main with blue paint.
- 12/27/24 – 500 California. Revision. AT&T new facilities install. No MWSD water in USA zone.
- 12/30/24- Cabrillo Hwy El Granada. Revision. Caltrans excavation work. Outside MWSD District.
  - 5946 Cabrillo Hwy. Cal Trans guardrail project. Outside MWSD District.
  - 175 Harvard, HMB. County of San Mateo asphalt work. Outside MWSD district.
  - 722 Stetson. County of San Mateo landscaping work. Marked main and service line with blue paint.
  - 836 Park. Property owner sewer work. Marked main with blue paint.
  - 430 Virginia. PG&E Electric pole work. Marked service lines within USA zone.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

FROM: Clemens Heldmaier, General Manager

- 12/31/24 – 379 Nevada. New home construction. Existing marks are adequate.

## Work Orders

- 12/2/24 – 1095 Cedar St. Move in Move Out. Operator took final read, left service on, did not leave door tag.
  - 346 California Ave. Move in Move out. Operator took final read, turned off water and left door tag.
  - 852 Linda Vista St. Move in Move out. Operator took final read, turned water off and left door tag. A new tenant moved in and the water was turned back on the next morning.
  - 1307 Audubon Ave. Missed read. Operator verified read in field.
  - 1185 Acacia St. Spike in usage. Operator verified read in field.
  - 535 4<sup>th</sup> St. Spike in usage. Operator verified read in field.
  - 536 4<sup>th</sup> St. Spike in usage. Operator verified read in field.
  - 511 4<sup>th</sup> St. Spike in usage. Operator verified read in field, noticed potential leak and spoke with customer.
- 12/4/24- 680 Vermont. Move in Move out. Operator took final read, turned off water, and left door tag.
  - 575 5<sup>th</sup> St. Move in Move out. Operator took final read, verified water was on.
- 12/9/24- 761 Lancaster Blvd. Move in Move out. Operator took final read and verified water was on.
  - 989 Ocean Blvd. Move in Move out. Operator took final read, verified water was on.
  - 600 Marine Blvd. Water Engineer requested to verify the meter type and size feeding hospital line. Operator confirmed the meter is a 4” compound meter.
- 12/11/24 – 634 Stetson St. Customer tried to shut off her own water meter and requested assistance. Operator went to property and assisted with shut off and told customer only MWSD operators are allowed to open and close the meter stops.
- 12/13/24- 130 Wienke Way. Customer received leak notice and wants a profile. Operator took profile, verified customer has ongoing leak, spoke with customer about getting a plumber to property asap.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

FROM: Clemens Heldmaier, General Manager

- 12/16/24- 750 Drake st. Customer has high usage and requested a profile. Operator took profile of meter, sent findings to customer.
  - 385 7<sup>Th</sup> St. Customer received high bill and requested a profile, mentioned she had a leak that was repaired. Operator took profile, verified leak was repaired.
- 12/19/24- 667 Buena Vista St. Move in Move Out. Operator took final read and left water on.
  - 536 4<sup>th</sup> St. Customer had high usage and requested profile. Operator took Profile and sent findings to customer.
  - 630 Buena Vista St. Move in Move Out. Operator took final read and left water on.
  - 821 Ocean Blvd. Customer received a leak notice and requested profile. Operator took profile and sent findings to customer.
- 12/20/24- 2100 Vallemar St. Move in Move out. Operator took final read and left water on.
- 12/23/24- 875 Tierra Alta St. Plumber requested water service be shut off. Operator Shut water off at the meter.
  - 80 Wyvale Ave. Move in Move out. Operator took final read and left water on.
- 12/27/24 – 703 Etheldore St. Move in Move out. Operator took final read and left water on.
- 12/30/24- 490 Cypress Ave. Move in Move out. Operator took final read and left water on.
  - 380 2<sup>nd</sup> St. Customer had a leak and wanted to verify it was fixed with a profile. Operator took profile, verified leak was resolved and sent findings to customer.

## After Hours Call Outs

- 12/23/24 – Alta Vista Treatment Plant high turbidities due to rain, operator shut off plant

## Repairs and Leaks

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## Miscellaneous

- Operation Dead Endpoint Absent Reads.  
O.D.E.A.R.



# MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **February 13, 2025**

FROM: Clemens Heldmaier, General Manager

- 24 missed reads.
- 3 missed reads not on missed read report.
- 2 High Usages
- 2 MIA meters located.
- Bunker Roof Project 1 finished framing
- Paperwork box car roof leak repaired
- Park Well shed tree damage mitigated

## **Maintenance**

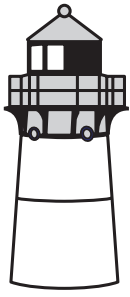
- 5 dead meters replaced.

**MWSD Fact Sheet:** The attached fact sheet about water for firefighting in our community will be posted on the District's website.

## RECOMMENDATION:

This is for Board information only.





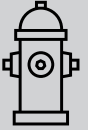
# Montara Water & Sanitary District

## 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.

January 2025

### MWSD Fact Sheet: Water for Firefighting in Our Community



#### Water for Public Health and Firefighting in Montara and Moss Beach

Montara Water and Sanitary District (MWSD) is fully prepared to deliver drinking and firefighting water for our community.

MWSD operates and maintains Montara and Moss Beach's community-owned public drinking water – and firefighting – system. This system is designed and operated to not only supply drinking water for public health and sanitation, but also adequate water to fight house and property fires in our local community. We have more than 4 days of reserve water storage on-hand – that means 4 times what our community uses in a day (on average). We meet and exceed the industry standard for firefighting water supplies. Our local firefighters - the Coastside Fire Protection District - know and confirm that we are prepared, and work with us on all aspects of fire preparedness.

MWSD is an independent water system with our own secure sources of water, which guarantee quick recovery after an emergency. We do not rely on imported water

or nearby reservoirs operated by the Hetch Hetchy Regional Water System.

In 2003, our Board of Directors adopted stringent criteria for emergency storage, above and beyond the single firefighting storage required by the Fire Code. The emergency storage amounts to 2 full days of the District's daily demand.

This means that this very significant amount of storage can be utilized in case of a disaster to supply water to fight multiple fires and supply the District's customer homes with drinking water. The amount of emergency storage is nearly three times the single "design" fire storage and is available to the District to serve its customers.

#### Our Critical Infrastructure MWSD Water System

- 12 groundwater wells and Montara Creek
- 4 water treatment plants
- 7 storage tanks
- 8 pressure zones served by 14 valve stations and 6 booster pumps
- 22 miles of pipelines

#### Wildland/Forest Fires, Fire Hydrants and Public Drinking Water Systems

Fires have devastated communities throughout California in the last decade. Disastrous combinations of high winds, low humidity, and dry/drought conditions have contributed to significant fire events with tremendous loss of homes and businesses. MWSD and our community are saddened to see this loss.

**It's important to understand that wildland/forest fires are not fought, managed, or extinguished solely with water.**

Wildland and forest fires frequently require a combination of ground based fuel reduction and fuel break operations, in combination with aerial firefighting efforts utilizing fire retardant and some limited amount of water. These efforts are aimed at slowing the progression of the fire and reducing ignitions. However, in high winds and dry conditions, embers and sparks can spread rapidly, resulting in enormous areas of fire needing suppression.

**Unfortunately, no drinking water system, associated fire hydrants and water storage can stop a wildland fire.** No water system is designed to stop the wildfires that have raged across California. There simply is not enough water storage – nor would this type of water storage be cost effective – to combat wildland fires.



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](mailto:info@mwsd.net)

Visit: [mwsd.montara.org](http://mwsd.montara.org)