



Montara Water and Sanitary District

Serving the Community of Montara and Moss Beach

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

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

AGENDA

District Board of Directors

8888 Cabrillo Highway
Montara, California 94037

July 7, 2016 at 7:30 p.m.

CALL TO ORDER

ROLL CALL

PRESIDENT'S STATEMENT

ORAL COMMENTS (Items other than those on the agenda)

PUBLIC HEARING

CONSENT AGENDA

1. [Approve Minutes for May 5, 2016.](#)
2. [Approve Financial Statements for May 2016.](#)
3. Approve Warrants for June 1, 2016.
4. [SAM Flow Report for May 2016.](#)
5. [Monthly Review of Current Investment Portfolio.](#)
6. [Connection Permit Applications Received.](#)
7. [Monthly Water Production Report for April 2016.](#)
8. [Rain Report.](#)
9. Solar Energy Report.

OLD BUSINESS

1. [Review and Possible Action Concerning Changes in MWSD SAM Flows.](#)
2. [Receipt of Monthly Public Agency Retirement Service Report.](#)

NEW BUSINESS

1. [Review and Possible Action Concerning Grand Jury Report about Sanitary Districts.](#)
2. [Review and Possible Action Concerning Declaration of Certain District Assets as Surplus Property and Authorize Disposal.](#)
3. [Review and Possible Action Concerning Cancellation of Next Regular Scheduled Meeting July 21, 2016.](#)

REPORTS

1. Sewer Authority Mid-Coastside Meetings (Boyd)
2. MidCoast Community Council Meeting (Slater-Carter)
3. CSDA Report (Slater-Carter)
4. CCWD, NCCWD Committee Report (Harvey, Huber)
5. Attorney's Report (Schricker)
6. Directors' Reports
7. General Manager's Report (Heldmaier)

FUTURE AGENDAS

ADJOURNMENT

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

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



MONTARA WATER & SANITARY
DISTRICT

BOARD OF DIRECTORS MEETING

May 5, 2016

MINUTES

REGULAR SESSION BEGAN AT 7:35 p.m.

CALL TO ORDER

ROLL CALL

Directors Present: Slater-Carter, Boyd, Harvey, Wilson and Huber

Directors Absent: None

Staff Present: General Manager, Clemens Heldmaier,
District Clerk, Judy Gromm

Others Present: District Counsel, Dave Schricker
District Accountant, Peter Medina

PRESIDENT'S STATEMENT – None

ORAL COMMENTS - None

PUBLIC HEARING - None

CONSENT AGENDA

1. Approve Minutes for February 4, 2016 and March 3, 2016.
2. Approve Financial Statements for February and March 2016.
3. Approve Warrants for April 1 and May 1, 2016.
4. SAM flow Report for February and March, 2016.
5. Monthly Review of Current Investment Portfolio.
6. Connection Permit Applications Received.
7. Monthly Water Production Report for January, February and March 2016.
8. Rain Report.
9. Solar Energy Report.

Director Harvey would like to have item 5 pulled for further discussion.

Director Boyd moved to approve Consent Agenda Items 1 – 4 and 6 – 9.
Director Wilson seconded the motion.

All Directors were in favor and the motion passed unanimously.

Director Harvey is requesting an agenized full report on PARS at the next meeting and is specifically looking for information on the effects on the District thus far.

General Manager Heldmaier reported the District is expecting their first report from PARS and will have the full report available at the next meeting for review and discussion.

Director Wilson moved to approve item number 5 of the Consent Agenda.
Director Boyd seconded the motion.

All Directors were in favor and the motion passed unanimously.

**At this time President Harvey suggested to discuss New Business 1.
followed by New Business 2.**

OLD BUSINESS

1. Receive Update on OpenGovernment Online Platform.

General Manager Heldmaier reported Peter Medina with Maze & Associates has been tasked with implementing the platform. Developments have occurred since the District has signed the contract and he is here to share what his experience has been thus far.

Mr. Medina, District Accountant explained what is expected is 40 hours of work to be done with 20 hours being done by District Staff and 20 hours being done by OpenGov. When we sent them our chart of accounts, they had issues with having 2 funds, water and sewer. We use 4 digit account numbers but share accounts. They are having trouble breaking the information out into the separate funds. The other issue they had was on the balance sheet side, we have no account numbers, so they can't do anything with the balance sheet right now. At this point we are working to trouble shoot and we are just not there yet. Mr. Medina has sent an email asking if they can work with our system or does the District need to change it's existing system? Mr. Medina has not heard back from OpenGov as of yet. He will be reporting back to the Board on their answer.

NEW BUSINESS

1. Review and Possible Action Concerning Changes in MWSD SAM Flows.

General Manager Heldmaier reported the January Flow report for the Sewer Authority Mid-Coastside showed 26.7% of all flows contributed to the SAM plant coming from Montara. This is the single biggest contribution at least within the past decade. The January MWSD flow would be for the first time higher than the larger Granada Community Services District. While the February flows are within normal range for MWSD, the March flow also seems elevated. SAM staff was alerted to the sudden changes in flow and was asked to provide an explanation.

Director Wilson would like to see a report going back some years on the correlation of the water use consumption and sewer flows. This will help us see the trends. General Manager Heldmaier noted this could be helpful and it would be interesting to go back 3 to 5 years.

Beverli Marshall, reported SAM Staff has been looking at this for a few weeks and a question came up if this was something that happened during the time of the work being done here and somehow was the flow being redirected and somehow being counted more than one time. We checked the Reverse Flow Indicator and found the amount was so insignificant it probably would not register. Additionally the engineering firm reported there was no work being done that would have accounted for that increase flow during that construction period. Looking at the correlation between the increase of the rain and the increase of the flow looked like a mirror image. Our flow meters are calibrated quarterly and the last one was in January. We know our flow meter data is correct. Without looking at any other data, it seems to correlate with the rain fall and impact to the I and I. General Manager Marshall handed out a rain and flow chart for the Board to review. A copy of the hand out will be attached to the minutes.

Director Wilson questioned why the rain impacted Montara more than El Granada or Half Moon Bay. General Manager Marshall believes we should take a good look at the condition of the pipes or illegal tie in's.

Director Boyd noted we carefully inspect any projects in the district. Every time we have experienced this type of anomaly before it has been something about the way in which the measurement is done or the equipment. When we see something this substantial, we are looking for what is different. What Director Boyd wants to focus on is are there any changes SAM is doing with flow, are there any changes in what is doing the measuring, are there any changes in the calibration, who is doing the calibration and can we see the reports? It would be unusual for our system to deviate in the way it has been behaving for years without some kind of explanation.

General Manager Marshall recommended for MWSD to install a flow meter that can be used for a cross check and possibly smoke testing to see if there is any problem with illegal tie in's and damage to the system.

General Manager Marshall reported she would speak to Calcon to see if they can help to answer Director Boyd's questions and will share the information gathered with the MWSD Board and Staff.

General Manager Heldmaier reported in both his and MWSD's sewer engineers experience, this simply cannot be related to Inflow and Infiltration.

General Manager Marshall reported Sam will be doing the research, see what we can gather from the Calcon reports and specifically look at the meters in El Granada and Half Moon Bay.

2. Review and Possible Action Concerning Sewer Authority Mid-Coastside Fiscal Year 2016-2017 Budget.

General Manager Heldmaier reported the SAM Board authorized the distribution of the Sewer Authority Mid-Coastside (SAM) Joint Powers Authority Budget to the member agencies for review and comment. This year the SAM Budget is presented in a different format by the new SAM Manager Beverli Marshall. While the SAM Budget contains significant changes highlighted in the SAM manager's staff report, the assessments for Montara would stay very similar to the current FY's. At this time the budget is submitted to allow the SAM Manager to present the Budget. The SAM Budgets will be submitted again for approval by this Board at a following meeting.

General Manager Marshall pointed out some of the basic differences and the process of the document submitted to the Board. General Manager Marshall was then available for any questions from the Board.

Director Harvey questioned the long term infrastructure projects and asked if any of the upgrades that are very much needed at the plant being planned to be done during this year? General Manager Marshall agreed these repairs and upgrades are needed, but there was a two mind approach about these repairs and upgrades. One was having a planned process for attacking them and ranking them by criticality and need. As opposed to we have done some of that already. The SAM's Board approach was to limit the number of projects we have slated for this year and do comprehensive planning with both the hydraulic modeling and infrastructure plan.

Director Boyd clarified there was grave concern on slashing the budget for taking care of the IPS and plant by \$500,000 on what we spent last year. What we had spent last year was a catch up on things that had been delayed by HMB. I don't think I can agree with the SAM Board giving direction to do anything. What we have had in the past was we knew the

shape of what the coming year was going to look like. What we have now are suggestions for substantial changes that we as a Board at SAM have not had presented to us where we can all get on board yet. What we agreed to do when we approved the budget was because the amount of money for the plan that you see in front of you was substantially the same, but slightly bigger as last year, we agreed to approve that amount of money, continue to operate SAM according to the allocations we approved last year and as quickly as we can bring the changes to the SAM Board, we would hear them then make a decision on them. What you are seeing in front of you tonight is what we had anticipated ratifying a bunch of these changes as the year goes on. We anticipate a midyear look at the budget to see where we are. Director Boyd noted we are taking an extraordinary big chunk out of what we should be spending on infrastructure and possibly using that on changes. If the Board learns we have underestimated the urgency of making the necessary improvements to the infrastructure, we will be taking it out of the changes we made this year.

Director Wilson questioned if there is unfunded maintenance that is not included in this budget? Director Boyd confirmed this.

Director Wilson would like to know what the unfunded balance is or when can we expect to know what that number is? Director Boyd reported we are now looking into putting together a Strategic Plan. We have a list put together by SRT that we will have distributed to this Board that will help you to determine what we are looking at.

Director Harvey questioned if there are critical things that need to be done? Is there money in the budget to do a couple of these items? General Manager Marshall reported no, not in this budget. There are some things in the budget that have been on several lists over the past few years. We will be able to get a few small projects done.

Director Boyd reported the budget had been decreased by \$500,000 this year.

General Manager Marshall handed out a draft list of Budget items still needing further approval. A copy of this list is attached to the minutes.

Director Slater-Carter noted this Board takes a different view on maintenance than other Districts. This is where the problem comes in. Director Slater-Carter would like to see an aggressive preventive maintenance program. But, this is a year of change and we need to figure out what we need to do.

Director Wilson is concerned that the budget is slashed by \$500,000.

Director Huber questioned what is the time line on these issues with maintenance and repairs? General Manager Marshall reported this was

one of the highest priorities. The infrastructure plan is number one and her best guestimate would be after the first 4 months of the year.

Director Harvey noted there we many projects that still need to be done that have been discussed over the past few years. We are going to rely on our SAM Representatives to help to move this process along.

Director Boyd suggested we take this draft budget as informational and study it. We are running out of time and we need to put this out in front of everyone. Director Boyd referenced page 60 which is a list of projects that are listed to do this year. Director Boyd and Director Harvey both agree the first two items could be taken off the list. One third of the rest of the list are not critical from a functional point of view. Fine to contemplate, but not critical.

General Manager Marshall reported the CTV work would be outsourced. It would be a pass through just like outside vendors do repair work. SAM does not have a camera that could do this work.

Director Slater-Carter agrees it would be better to outsource the CTV work. Director Slater-Carter would like to see a map of the SAM System along with Agency Sewer System Maps.

Director Slater-Carter is not comfortable with approving the SAM budget tonight. She is requesting a comprehensive list of specific items that are still needing approval.

Director Boyd is not comfortable with approving the SAM Budget tonight. Director Boyd would like everyone to look at the engineers report from last year regarding projects which will give you a sense of what we are looking at here.

Director Huber questioned where the money comes from if there is an emergency? Director Boyd explained this was a little unusual but we can take the money out of other items approved in the budget. Director Huber noted he believed a preventive maintenance repair is more cost effective in the long term.

Director Slater-Carter is requesting the lists made by past General Managers and SRT Consultants.

The Board will not be approving the SAM Budget this evening.

3. Receive Draft Fiscal year 2016-2017 Water and Sewer Budgets.

General Manager Heldmaier reported Staff has prepared Draft Water and Sewer Operations Budgets. The Draft Operating Budgets are only showing a portion of the District's cash flow. Additional Capital Improvement

Programs will be developed in the coming weeks. Additionally other main factors that are needed to calculate rates, like the Sewer Flows and assessments will also be developed soon. Staff suggests referral of the Draft Budgets to the Finance Committee for further review.

General Manager Heldmaier reported we have been working on the Water and Sewer CIP's and they are not included in tonight's packet. Also reported was the cash flows were not correct. Additional Items would be included in the budget and cash flows will be different. General Manager Heldmaier noted this was a start, he is still receiving information to help set the budget and he would like to have the Board review the budget before him and discuss any questions. General Manager Heldmaier recommends referring to the Finance Committee on the preparation of the final budget.

Director Slater-Carter reported the State Water Resources and Control Board are charging fees for each water connection and requests to make sure this reflected in the budget. Director Slater-Carter is seeing this as a tax on water users by an administrative agency. General Manager Heldmaier is aware of these fees. Director Harvey requested District Counsel to watch over this and report back to the board with any further information.

The budget will be referred to the Finance Committee for further review and final preparation.

4. Review and Possible Action Concerning Cancellation of Next Regular Scheduled Meeting.

At this time no urgent items require holding the second meeting in May.

REPORTS

- 1. Sewer Authority Mid-Coastside Meeting (Slater-Carter), (Boyd) - None**
- 2. MidCoast Community Council Meeting (Slater-Carter) –** Director Slater-Carter reported the last meeting was at Cypress Meadows about Parks and highly recommends the community watches the taping. The presenters were GGRNA, State Parks, County Parks and GCSD. MidCoast Community Council has been watching over the La Costanera issues. The Coastal Commission is now involved. General Manager Heldmaier reported the County has been in very close contact with the District over the issues.
- 3. CSDA Report (Slater-Carter) –** Director Slater-Carter reported she had attended the last meeting on Tuesday night. Josh Cosgrove and Joe Sheridan were re-elected. Ric Lohman is the alternate.
- 4. CCWD, NCCWD Committee Report – (Harvey, Huber) None**
- 5. Attorney's Report (Schricker) – None**

6. Directors Report – None

7. General Manager’s Report (Heldmaier) – General Manager Heldmaier reported he had attended the ACWA Spring Conference this week and the most interesting news he has to share is the groundwater update. The approach the State is taking is essentially local control. The local agencies are asked to step up and form groundwater sustainability agencies for the DWR designated basins. There are a number of agencies throughout the state that are in the process of figuring out how they can work together because there are multiple jurisdictions within one basin. The State has found funds if needed to help pay for mediators.

The state of water in California right now is that we are entering our second year of being in a draught.

FUTURE AGENDAS-

- 1. PARS Report**
- 2. Increase for meeting attendance for Board Members.**

REGULAR MEETING ENDED at 9:42 P.M.

Respectfully Submitted,

Signed _____
Secretary

Approved on the 7th, July 2016

Signed _____
President



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

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

Budget vs. Actual – Sewer July thru May, 2016 Variances over \$2,000:

- 4460 Remodel Fees, \$4,642 below Budget – It was discovered two receipts booked into the account are for fixture unit connections. Activity has been moved to Sewer Connection fees account.
- 4610 Property Tax Receipts, \$71,680 above Budget – Uneven remittances received by the County.
- 4710 Sewer Service Charges, \$140,037 below Budget – Uneven remittances received by the County.
- 4720 – Sewer Service Refunds, \$4,719 above budget – Increase due to excess sewer service charge data input error in the past.
- 4760 – Waste Collection Revenues, \$2,718 above budget – Garbage rate increase adopted in February. Franchise Fee increase was expected.
- **Overall Total Operating Income for the period ending May 31, 2016 was \$73,441 below budget. Total revenue received to date is \$2,253,335.**
- 5400 Legal, \$13,875 above Budget- Increased activity in the current fiscal year.
- 5540 Office Supplies, \$2,282 below Budget – Reduction in overall use of related office supplies.
- 5610 Accounting, \$2,043 above Budget – Increased activity in the current fiscal year related to PARS, Open.Gov, Sewer Rate projects.
- 5620 Audit, \$3,500 above Budget – Final bill for FY 14-15 services, bill is related to the District's single audit.
- 5710 San Mateo Co. Tax Roll Charges, \$2,176 below Budget – No activity to date.
- 5720 Telephone & Internet, \$2,450 above Budget – Increased in cost for phone & internet connections.
- 5800 Labor, \$19,255 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.50% contribution began in March.
- 6170 Claims, Property Damage, \$9,167 below Budget –No activity to date.
- 6200 Engineering, \$21,203 below Budget – Majority of engineering costs have been capital in nature.
- 6330 Facilities, \$2,043 above Budget – Due to a tree trimming situation that was un-budgeted.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6600 Collection/Transmission, \$9,167 below Budget – No activity to date.
- 6940 & 6950 SAM Maintenance, Collection Sys, \$4,393 above Budget & 6950 SAM Maintenance, Pumping, \$45,833 below Budget (respectively) – Activity related to lift station repairs has all been booked to account 6940. Bills from SAM do not easily identify the differentiation between the two.
- **Overall Total Operating Expenses for the period ending May 31, 2016 were \$81,423 below Budget.**
- **Total overall Expenses for the period ending May 31, 2016 were \$84,176 below budget. For a net ordinary income of \$10,735, budgeted vs. actual. Actual net ordinary income is \$755,995.**
- 7100 Connection Fees, \$197,874 below Budget – No connections issued in May.
- 8000 CIP, \$542,888 below Budget – Projects has been held up due to on-going permitting issues with the CA Coastal Committee.
- 9200 I-Bank Loan, \$22,106 below Budget – Payments made twice a year.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July thru May, 2016 Variances over \$2,000:

- 4410 Administrative Fee (New Construction), \$2,224 above Budget – Increased construction activity expected with the summer months.
- 4450 Mainline extension fees, \$49,041 above Budget – No budget set up for revenue line item, funds are paid out to engineers and contractors for the cost of service.
- 4610 Property tax Receipts, \$71,680 above Budget – Uneven remittances received by the County.
- 4740 Testing, Backflow, \$4,460 above Budget – Increased activity over the fiscal year.
- 4810 Water Sales Domestic, \$21,147 above Budget – More water sales than anticipated.
- **Overall Total Operating Income for the period ending May 31, 2016 was \$152,247 above budget. Total revenue received to date is \$1,972,833.**
- 5190 Bank Fees, \$2,701 below Budget - Less activity than anticipated.
- 5240 CDPH Fees, \$4,336 above Budget – Additional compliance monitoring performed in April.
- 5400 Legal, \$18,523 below Budget – Less activity than anticipated.
- 5540 Office Supplies, \$2,282 below Budget – Reduction in overall use of related office supplies.
- 5610 Accounting, \$2,043 above Budget - Increased activity in the current fiscal year related to PARS, Open.Gov, Sewer Rate projects.
- 5620 Audit, \$3,500 above Budget – Final bill for FY 14-15 services, bill is related to the District's single audit.
- 5630 Consulting, \$2,132 above Budget – Well conversion regarding payment plan paid in May.
- 5720 Telephone & Internet, \$7,324 above Budget – Increased cost for phone and internet connection.
- 5800 Labor, \$79,141 below Budget – Major driver causing below budget is the budgeted PARS expense. The District's 6.50% contribution began in March.
- 6160 Backflow, Prevention, \$2,940 below budget – Minimal activity to date.
- 6170 Claims, Property Damage, \$9,167 below Budget –No activity to date.
- 6195 Education & Training, \$3,470 below Budget – One safety meeting attended in the month of May.
- 6200 Engineering, \$24,671 above Budget – Water quality engineering expenses are higher than anticipated.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 6400 Pumping, \$11,671 above Budget – Increased pumping due to the increase in water demands.
- 6600 Collection/Transmission, \$19,103 above Budget – Water Service lines maintenance and repairs has increased in certain areas.
- 6700 Treatment, \$8,704 above Budget – Filtering & treatment analysis higher than anticipated.
- 6770 Uniforms, \$2,862 above Budget – Increase activity in regards to Aramark uniform services.
- 6800 Vehicles, \$7,409 below Budget – Maintenance and fuel costs have been held in check thus far.
- **Overall Total Operating Expenses for the period ending May 31, 2016 were \$47,759 above budget.**
- **Total overall Expenses for the period ending May 31, 2016 were \$28,637 below budget. For a net ordinary income of \$180,885, budgeted vs. actual. Actual net ordinary income is \$697,918.**
- 7100 Connection Fees, \$24,494 below Budget – No new connections issued in May.
- 7600 Bond Revenues, G.O. \$28,651 above Budget – Uneven remittances received by the County.
- 8000 CIP, \$29,104 below Budget – \$40,827 in outflows for the month of May.
- 9100 Interest Expense G.O. Bonds, \$132,424 below Budget – Timing difference due to accrual.
- 9150 SRF Loan, Interest payments made in December account for \$26,433. Account was unbudgeted due to the understanding that payments would not begin until project completion. This turned out to not be the case.
- 9210 Conservation Program/Rebates, \$5,418 – No budget amount.

RECOMMENDATION:

This is for Board information only

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2015 through April 2016

	Jul '15 - Apr 16	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	27,823.07	26,666.70	1,156.37
4400 · Fees			
4410 · Administrative Fee (New Constr)	2,370.00	2,083.30	286.70
4420 · Administrative Fee (Remodel)	1,422.00	2,500.00	-1,078.00
4430 · Inspection Fee (New Constr)	2,240.00	1,666.70	573.30
4440 · Inspection Fee (Remodel)	3,116.00	3,750.00	-634.00
4460 · Remodel Fees	1,775.00	5,833.30	-4,058.30
Total 4400 · Fees	10,923.00	15,833.30	-4,910.30
4610 · Property Tax Receipts	300,351.80	230,000.00	70,351.80
4710 · Sewer Service Charges	1,899,906.38	2,039,943.00	-140,036.62
4720 · Sewer Service Refunds, Customer	-8,386.00	-3,333.30	-5,052.70
4760 · Waste Collection Revenues	14,917.15	12,500.00	2,417.15
4990 · Other Revenue	151.17		
Total Income	2,245,686.57	2,321,609.70	-75,923.13
Gross Profit	2,245,686.57	2,321,609.70	-75,923.13
Expense			
5000 · Administrative			
5190 · Bank Fees	2,823.98	3,333.30	-509.32
5200 · Board of Directors			
5210 · Board Meetings	2,446.16	2,083.30	362.86
5220 · Director Fees	1,912.50	2,750.00	-837.50
Total 5200 · Board of Directors	4,358.66	4,833.30	-474.64
5250 · Conference Attendance	0.00	1,666.70	-1,666.70
5270 · Information Systems	3,742.89	5,000.00	-1,257.11
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,462.50	225.68
Total 5300 · Insurance	1,688.18	1,462.50	225.68
5350 · LAFCO Assessment	1,718.00	1,655.80	62.20
5400 · Legal			
5420 · Meeting Attendance, Legal	6,563.50	7,916.70	-1,353.20
5430 · General Legal	27,550.00	12,500.00	15,050.00
Total 5400 · Legal	34,113.50	20,416.70	13,696.80
5510 · Maintenance, Office	6,944.21	5,000.00	1,944.21
5540 · Office Supplies	5,696.67	7,500.00	-1,803.33
5550 · Postage	2,219.77	1,666.70	553.07
5560 · Printing & Publishing	2,632.18	2,500.00	132.18
5600 · Professional Services			
5610 · Accounting	27,442.50	25,000.00	2,442.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	13,749.40	10,833.30	2,916.10
5640 · Data Services	5,504.37	5,000.00	504.37
5650 · Labor & HR Support	1,500.00	1,875.00	-375.00
5660 · Payroll Services	691.72	666.70	25.02
Total 5600 · Professional Services	60,937.99	56,375.00	4,562.99

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Sewer July 2015 through April 2016

	Jul '15 - Apr 16	Sewer Budget	\$ Over Budget
5710 - San Mateo Co. Tax Roll Charges	115.50	2,083.30	-1,967.80
5720 - Telephone & Internet	9,551.88	7,500.00	2,051.88
5730 - Mileage Reimbursement	413.29	1,250.00	-836.71
5740 - Reference Materials	0.00	166.70	-166.70
5800 - Labor			
5810 - CalPERS 457 Deferred Plan	11,532.17	11,424.20	107.97
5820 - Employee Benefits	29,095.19	30,414.20	-1,319.01
5830 - Disability Insurance	1,020.27	1,208.30	-188.03
5840 - Payroll Taxes	11,930.29	12,485.80	-555.51
5850 - PARS	13,427.48	37,737.50	-24,310.02
5900 - Wages			
5910 - Management	77,650.67	71,700.80	5,949.87
5920 - Staff	93,494.98	85,908.30	7,586.68
5930 - Staff Certification	1,500.00	1,545.00	-45.00
5940 - Staff Overtime	2,560.37	3,098.30	-537.93
5950 - Staff Standby	0.00	955.80	-955.80
Total 5900 - Wages	175,206.02	163,208.20	11,997.82
5960 - Worker's Comp Insurance	490.61	3,242.50	-2,751.89
Total 5800 - Labor	242,702.03	259,720.70	-17,018.67
Total 5000 - Administrative	379,658.73	382,130.70	-2,471.97
6000 - Operations			
6170 - Claims, Property Damage	0.00	8,333.30	-8,333.30
6195 - Education & Training	0.00	833.30	-833.30
6200 - Engineering			
6210 - Meeting Attendance, Engineering	0.00	1,666.70	-1,666.70
6220 - General Engineering	15,426.20	41,666.70	-26,240.50
Total 6200 - Engineering	15,426.20	43,333.40	-27,907.20
6320 - Equipment & Tools, Expensed	0.00	833.30	-833.30
6330 - Facilities			
6335 - Alarm Services	4,991.70	4,166.70	825.00
6337 - Landscaping	3,132.06	2,000.00	1,132.06
Total 6330 - Facilities	8,123.76	6,166.70	1,957.06
6400 - Pumping			
6410 - Pumping Fuel & Electricity	18,264.89	22,500.00	-4,235.11
6430 - Pumping Maintenance, General	3,525.11		
Total 6400 - Pumping	21,790.00	22,500.00	-710.00
6600 - Collection/Transmission			
6660 - Maintenance, Collection System	0.00	8,333.30	-8,333.30
Total 6600 - Collection/Transmission	0.00	8,333.30	-8,333.30
6800 - Vehicles			
6810 - Fuel	648.10	666.70	-18.60
6820 - Truck Equipment, Expensed	54.44	133.30	-78.86
6830 - Truck Repairs	153.49	333.30	-179.81
Total 6800 - Vehicles	856.03	1,133.30	-277.27

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2015 through April 2016

	Jul '15 - Apr 16	Sewer Budget	\$ Over Budget
6900 - Sewer Authority Midcoastside			
6910 - SAM Collections	300,420.00	300,416.70	3.30
6920 - SAM Operations	589,910.00	589,910.00	0.00
6940 - SAM Maintenance, Collection Sys	41,060.05	33,333.30	7,726.75
6950 - SAM Maintenance, Pumping	0.00	41,666.70	-41,666.70
Total 6900 - Sewer Authority Midcoastside	931,390.05	965,326.70	-33,936.65
Total 6000 - Operations	977,586.04	1,056,793.30	-79,207.26
Total Expense	1,357,244.77	1,438,924.00	-81,679.23
Net Ordinary Income	888,441.80	882,685.70	5,756.10
Other Income/Expense			
Other Income			
7000 - Capital Account Revenues			
7100 - Connection Fees			
7110 - Connection Fees (New Constr)	53,363.00	229,670.00	-176,307.00
7120 - Connection Fees (Remodel)	47,233.50	41,666.70	5,566.80
Total 7100 - Connection Fees	100,596.50	271,336.70	-170,740.20
7200 - Interest Income - LAIF	7,404.14	6,000.00	1,404.14
7700 - Interest, Employee Loans	895.42	2,790.49	-1,895.07
Total 7000 - Capital Account Revenues	108,896.06	280,127.19	-171,231.13
Total Other Income	108,896.06	280,127.19	-171,231.13
Other Expense			
8000 - Capital Improvement Program			
8075 - Sewer	72,828.15	571,235.80	-498,407.65
8100 - Water	0.00		
Total 8000 - Capital Improvement Program	72,828.15	571,235.80	-498,407.65
9000 - Capital Account Expenses			
9125 - PNC Equipment Lease Interest	16,516.77	17,404.48	-887.71
9175 - Capital Assessment - SAM	133,890.00	133,888.30	1.70
9200 - I-Bank Loan	4,801.62	26,022.00	-21,220.38
Total 9000 - Capital Account Expenses	155,208.39	177,314.78	-22,106.39
Total Other Expense	228,036.54	748,550.58	-520,514.04
Net Other Income	-119,140.48	-468,423.39	349,282.91
Net Income	769,301.32	414,262.31	355,039.01

Montara Water & Sanitary District Revenue & Expenditures Budget vs. Actual - Water July 2015 through April 2016

	Jul '15 - Apr 16	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	27,823.16	26,666.70	1,156.46
4400 · Fees			
4410 · Administrative Fee (New Constr)	4,453.00	3,750.00	703.00
4420 · Administrative Fee (Remodel)	0.00	750.00	-750.00
4430 · Inspection Fee (New Constr)	4,021.00	3,541.70	479.30
4440 · Inspection Fee (Remodel)	0.00	666.70	-666.70
4450 · Mainline Extension Fees	46,458.70		
Total 4400 · Fees	54,932.70	8,708.40	46,224.30
4610 · Property Tax Receipts	300,351.73	230,000.00	70,351.73
4740 · Testing, Backflow	14,420.00	10,833.30	3,586.70
4810 · Water Sales, Domestic	1,416,174.08	1,402,278.30	13,895.78
4850 · Water Sales Refunds, Customer	-1,488.35	-2,500.00	1,011.65
4990 · Other Revenue	3,344.18		
Total Income	1,815,557.50	1,675,986.70	139,570.80
Gross Profit	1,815,557.50	1,675,986.70	139,570.80
Expense			
5000 · Administrative			
5190 · Bank Fees	5,059.96	7,500.00	-2,440.04
5200 · Board of Directors			
5210 · Board Meetings	2,446.16	2,083.30	362.86
5220 · Director Fees	1,912.50	2,750.00	-837.50
Total 5200 · Board of Directors	4,358.66	4,833.30	-474.64
5240 · CDPH Fees	15,229.34	12,500.00	2,729.34
5250 · Conference Attendance	3,467.90	3,333.30	134.60
5270 · Information Systems	3,853.89	2,666.70	1,187.19
5300 · Insurance			
5320 · Property & Liability Insurance	1,688.18	1,462.50	225.68
Total 5300 · Insurance	1,688.18	1,462.50	225.68
5350 · LAFCO Assessment	2,328.00	2,333.30	-5.30
5400 · Legal			
5420 · Meeting Attendance, Legal	7,124.50	7,083.30	41.20
5430 · General Legal	35,189.50	50,000.00	-14,810.50
Total 5400 · Legal	42,314.00	57,083.30	-14,769.30
5510 · Maintenance, Office	6,944.13	5,000.00	1,944.13
5530 · Memberships	17,225.15	15,000.00	2,225.15
5540 · Office Supplies	5,696.60	7,500.00	-1,803.40
5550 · Postage	5,546.10	5,000.00	546.10
5560 · Printing & Publishing	1,008.92	1,666.70	-657.78
5600 · Professional Services			
5610 · Accounting	27,442.50	25,000.00	2,442.50
5620 · Audit	12,050.00	13,000.00	-950.00
5630 · Consulting	20,982.44	20,833.30	149.14
5650 · Labor & HR Support	2,250.00		
5660 · Payroll Services	691.70	708.30	-16.60
5690 · Other Professional Services	226.94		
Total 5600 · Professional Services	63,643.58	59,541.60	4,101.98

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2015 through April 2016

	Water		
	Jul '15 - Apr 16	Budget	\$ Over Budget
5710 - San Mateo Co. Tax Roll Charges	122.50		
5720 - Telephone & Internet	13,993.53	7,500.00	6,493.53
5730 - Mileage Reimbursement	1,690.86	1,666.70	24.16
5740 - Reference Materials	0.00	666.70	-666.70
5800 - Labor			
5810 - CalPERS 457 Deferred Plan	25,978.32	29,295.00	-3,316.68
5820 - Employee Benefits	66,395.02	51,064.20	15,330.82
5830 - Disability Insurance	2,524.68	2,957.50	-432.82
5840 - Payroll Taxes	30,306.78	32,015.80	-1,709.02
5850 - PARS	24,590.93	93,163.30	-68,572.37
5900 - Wages			
5910 - Management	77,650.59	71,700.80	5,949.79
5920 - Staff	270,928.93	282,320.80	-11,391.87
5930 - Staff Certification	7,560.00	7,639.20	-79.20
5940 - Staff Overtime	40,643.03	41,598.30	-955.27
5950 - Staff Standby	18,701.96	15,245.80	3,456.16
Total 5900 - Wages	415,484.51	418,504.90	-3,020.39
5960 - Worker's Comp Insurance	4,787.58	14,182.50	-9,394.92
Total 5800 - Labor	570,067.82	641,183.20	-71,115.38
Total 5000 - Administrative	764,239.12	836,437.30	-72,198.18
6000 - Operations			
6160 - Backflow Prevention	727.00	3,333.30	-2,606.30
6170 - Claims, Property Damage	0.00	8,333.30	-8,333.30
6180 - Communications			
6185 - SCADA Maintenance	11,838.95	12,500.00	-661.05
Total 6180 - Communications	11,838.95	12,500.00	-661.05
6195 - Education & Training	1,259.93	5,000.00	-3,740.07
6200 - Engineering			
6210 - Meeting Attendance, Engineering	0.00	1,666.70	-1,666.70
6220 - General Engineering	16,196.25	25,000.00	-8,803.75
6230 - Water Quality Engineering	61,007.85	29,166.70	31,841.15
Total 6200 - Engineering	77,204.10	55,833.40	21,370.70
6320 - Equipment & Tools, Expensed	3,694.84	5,000.00	-1,305.16
6330 - Facilities			
6335 - Alarm Services	518.69	625.00	-106.31
6337 - Landscaping	4,966.15	3,750.00	1,216.15
Total 6330 - Facilities	5,484.84	4,375.00	1,109.84
6370 - Lab Supplies & Equipment	501.73	833.30	-331.57
6400 - Pumping			
6410 - Pumping Fuel & Electricity	74,420.40	54,166.70	20,253.70
6420 - Pumping Maintenance, Generators	4,771.43	10,833.30	-6,061.87
6430 - Pumping Maintenance, General	2,262.95	2,083.30	179.65
6440 - Pumping Equipment, Expensed	1,681.55	1,666.70	14.85
Total 6400 - Pumping	83,136.33	68,750.00	14,386.33
6500 - Supply			
6520 - Maintenance, Wells	19,997.19	4,166.70	15,830.49
6530 - Water Purchases	20,264.06	33,333.30	-13,069.24
Total 6500 - Supply	40,261.25	37,500.00	2,761.25

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2015 through April 2016

	Water		
	Jul '15 - Apr 16	Budget	\$ Over Budget
6600 - Collection/Transmission			
6610 - Hydrants	0.00	833.30	-833.30
6620 - Maintenance, Water Mains	78,196.52	45,833.30	32,363.22
6630 - Maintenance, Water Svc Lines	4,115.14	20,833.30	-16,718.16
6640 - Maintenance, Tanks	307.06	833.30	-526.24
6650 - Maint., Distribution General	2,406.33	8,333.30	-5,926.97
6670 - Meters	1,810.77	2,083.30	-272.53
Total 6600 - Collection/Transmission	86,835.82	78,749.80	8,086.02
6700 - Treatment			
6710 - Chemicals & Filtering	16,817.90	25,000.00	-8,182.10
6720 - Maintenance, Treatment Equip.	7,219.78	3,333.30	3,886.48
6730 - Treatment Analysis	25,861.74	20,833.30	5,028.44
Total 6700 - Treatment	49,899.42	49,166.60	732.82
6770 - Uniforms	9,472.14	7,500.00	1,972.14
6800 - Vehicles			
6810 - Fuel	4,536.70	7,083.30	-2,546.60
6820 - Truck Equipment, Expensed	381.06	1,666.70	-1,285.64
6830 - Truck Repairs	1,074.39	4,166.70	-3,092.31
Total 6800 - Vehicles	5,992.15	12,916.70	-6,924.55
6890 - Other Operations	2,343.16		
Total 6000 - Operations	378,651.66	349,791.40	28,860.26
Total Expense	1,142,890.78	1,186,228.70	-43,337.92
Net Ordinary Income	672,666.72	489,758.00	182,908.72
Other Income/Expense			
Other Income			
7000 - Capital Account Revenues			
7100 - Connection Fees			
7110 - Connection Fees (New Constr)	65,709.50	84,166.70	-18,457.20
7120 - Connection Fees (Remodel)	0.00	2,500.00	-2,500.00
7130 - Conn. Fees, PFP (New Constr)	58,513.00	44,166.70	14,346.30
Total 7100 - Connection Fees	124,222.50	130,833.40	-6,610.90
7600 - Bond Revenues, G.O.	1,075,906.05	958,696.70	117,209.35
Total 7000 - Capital Account Revenues	1,200,128.55	1,089,530.10	110,598.45
Total Other Income	1,200,128.55	1,089,530.10	110,598.45
Other Expense			
8000 - Capital Improvement Program			
8100 - Water	1,514,985.77	1,440,833.30	74,152.47
Total 8000 - Capital Improvement Program	1,514,985.77	1,440,833.30	74,152.47

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
 July 2015 through April 2016

	Jul '15 - Apr 16	Water Budget	\$ Over Budget
9000 - Capital Account Expenses			
9100 - Interest Expense - GO Bonds	182,921.54	315,346.00	-132,424.46
9125 - PNC Equipment Lease Interest	16,516.79	17,404.48	-887.69
9150 - SRF Loan	26,432.62		
9210 - Conservation Program/Rebates	5,417.54		
Total 9000 - Capital Account Expenses	231,288.49	332,750.48	-101,461.99
Total Other Expense	1,746,274.26	1,773,583.78	-27,309.52
Net Other Income	-546,145.71	-684,053.68	137,907.97
Net Income	126,521.01	-194,295.68	320,816.69

Montara Water & Sanitary District
Funds Balance Sheet
As of April 30, 2016

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	2,527,289.73	0.00	2,527,289.73
LAIF Investment Fund			
Capital Reserve	3,799,988.44	0.00	3,799,988.44
Connection Fees Reserve	325,604.00	0.00	325,604.00
Operating Reserve	158,079.00	0.00	158,079.00
Total LAIF Investment Fund	<u>4,283,671.44</u>	<u>0.00</u>	<u>4,283,671.44</u>
Total Sewer - Bank Accounts	6,810,961.17	0.00	6,810,961.17
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	575,843.20	575,843.20
Capital Reserve	0.00	398,249.00	398,249.00
Operating Reserve	0.00	190,251.00	190,251.00
Restricted Cash			
Acq & Improv Fund	0.00	436.13	436.13
Connection Fees Reserve	0.00	157,000.00	157,000.00
Cost of Issuance	0.00	122.94	122.94
GO Bonds Fund	0.00	903,184.84	903,184.84
Total Restricted Cash	<u>0.00</u>	<u>1,060,743.91</u>	<u>1,060,743.91</u>
Total Water - Bank Accounts	<u>0.00</u>	<u>2,225,087.11</u>	<u>2,225,087.11</u>
Total Checking/Savings	6,810,961.17	2,225,087.11	9,036,048.28
Accounts Receivable			
Sewer - Accounts Receivable			
Accounts Receivable	9,148.01	0.00	9,148.01
Property Tax Receivable	20,625.07	0.00	20,625.07
Total Sewer - Accounts Receivable	<u>29,773.08</u>	<u>0.00</u>	<u>29,773.08</u>
Water - Accounts Receivable			
Accounts Receivable	0.00	-3,940.98	-3,940.98
Accounts Rec. - Backflow	0.00	10,613.19	10,613.19
Accounts Rec. - Water Residents	0.00	106,239.07	106,239.07
Unbilled Water Receivables	0.00	195,064.08	195,064.08
Total Water - Accounts Receivable	<u>0.00</u>	<u>307,975.36</u>	<u>307,975.36</u>
Total Accounts Receivable	29,773.08	307,975.36	337,748.44
Other Current Assets			
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	<u>0.00</u>	<u>42,656.32</u>	<u>42,656.32</u>
Total Current Assets	6,840,734.25	2,575,718.79	9,416,453.04
Fixed Assets			
Sewer - Fixed Assets			
General Plant	2,091,544.42	0.00	2,091,544.42
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
Total Other Capital Improv.	<u>3,250,409.57</u>	<u>0.00</u>	<u>3,250,409.57</u>
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	<u>5,340,307.33</u>	<u>0.00</u>	<u>5,340,307.33</u>

1:52 PM

5/9/16

Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
As of April 30, 2016

Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-6,886,088.00	0.00	-6,886,088.00
Total Sewer - Fixed Assets	5,041,218.16	0.00	5,041,218.16
Water - Fixed Assets			
General Plant	0.00	24,301,100.60	24,301,100.60
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	-8,014,973.00	-8,014,973.00
Total Water - Fixed Assets	0.00	18,427,784.38	18,427,784.38
Total Fixed Assets	5,041,218.16	18,427,784.38	23,469,002.54
Other Assets			
Sewer - Other Assets			
Due from Water Fund	803,385.23	0.00	803,385.23
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	3,490,932.31	0.00	3,490,932.31
Water - Other Assets			
Bond Acquisition Cost OID	0.00	62,522.40	62,522.40
Bond Issue Cost	0.00	66,832.40	66,832.40
Total Water - Other Assets	0.00	129,354.80	129,354.80
Total Other Assets	3,490,932.31	129,354.80	3,620,287.11
TOTAL ASSETS	<u>15,372,884.72</u>	<u>21,132,857.97</u>	<u>36,505,742.69</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
Sewer - Current Liabilities			
Accrued Vacations	357.63	0.00	357.63
Deposits Payable	11,972.00	0.00	11,972.00
I-Bank Loan - Current	26,540.23	0.00	26,540.23
PNC Equip. Loan - S/T	6,534.40	0.00	6,534.40
Total Sewer - Current Liabilities	45,404.26	0.00	45,404.26
Water - Current Liabilities			
Accrued Payables - Water	0.00	903.90	903.90
Accrued Vacations	0.00	16,555.47	16,555.47
Deposits Payable	0.00	14,484.35	14,484.35
PFP Water Deposits	0.00	4,302.50	4,302.50
PNC Equip. Loan - S/T	0.00	6,534.38	6,534.38
Total Water - Current Liabilities	0.00	42,780.60	42,780.60
Payroll Liabilities			
Employee Benefits Payable	3,675.49	7,707.55	11,383.04
Total Payroll Liabilities	3,675.49	7,707.55	11,383.04
Total Other Current Liabilities	49,079.75	50,488.15	99,567.90
Total Current Liabilities	49,079.75	50,488.15	99,567.90

1:52 PM

5/9/16

Accrual Basis

Montara Water & Sanitary District
Funds Balance Sheet
As of April 30, 2016

Long Term Liabilities			
Sewer - Long Term Liabilities			
Accrued Vacations	3,890.95	0.00	3,890.95
I-Bank Loan	800,575.13	0.00	800,575.13
PNC Equip. Loan - L/T	683,657.26	0.00	683,657.26
Total Sewer - Long Term Liabilities	<u>1,488,123.34</u>	<u>0.00</u>	<u>1,488,123.34</u>
Water - Long Term Liabilities			
Accrued Vacations	0.00	12,283.28	12,283.28
Deferred on Refunding	0.00	-243,278.00	-243,278.00
Due to Sewer Fund	0.00	803,385.23	803,385.23
GO Bonds - L/T	0.00	12,334,204.80	12,334,204.80
PNC Equip. Loan - L/T	0.00	683,657.28	683,657.28
SRF Loan Payable	0.00	2,599,694.43	2,599,694.43
Total Water - Long Term Liabilities	<u>0.00</u>	<u>16,189,947.02</u>	<u>16,189,947.02</u>
Total Long Term Liabilities	<u>1,488,123.34</u>	<u>16,189,947.02</u>	<u>17,678,070.36</u>
Total Liabilities	1,537,203.09	16,240,435.17	17,777,638.26
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,646,292.87	0.00	8,646,292.87
Retained Earnings	-93,241.80	0.00	-93,241.80
Total Sewer - Equity Accounts	<u>11,961,303.27</u>	<u>0.00</u>	<u>11,961,303.27</u>
Water - Equity Accounts			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	93,241.80	93,241.80
Total Water - Equity Accounts	<u>0.00</u>	<u>2,784,296.81</u>	<u>2,784,296.81</u>
Equity Adjustment Account	1,105,077.04	1,981,604.98	3,086,682.02
Net Income	<u>769,301.32</u>	<u>126,521.01</u>	<u>895,822.33</u>
Total Equity	<u>13,835,681.63</u>	<u>4,892,422.80</u>	<u>18,728,104.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>15,372,884.72</u></u>	<u><u>21,132,857.97</u></u>	<u><u>36,505,742.69</u></u>

Montara Water & Sanitary District
Restricted and Non Restricted Cash Assets
July 2015 through June 2016

Assets and Reserves Information

Year to Date Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over/Under Targets	% Over/Under Targets
Sewer - Operations															
Wells Fargo Operating - Sewer	1,471,587.93	926,001.60	1,216,903.27	1,207,076.01	991,295.41	2,469,435.90	1,918,119.56	1,914,397.94	1,478,752.95	2,527,289.73	3,482,535.23				
Sewer - Reserve Accounts															
LAIF -															
Capital Reserve	158,079.00	158,079.00	158,079.00	3,789,563.62	3,789,563.62	3,789,563.62	3,789,563.62	3,799,988.44	3,799,988.44	3,799,988.44	3,799,988.44		287,352.00	(129,273.00)	55%
Connection Fees Reserve	3,789,583.62	3,789,583.62	3,789,563.62	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00	325,604.00		2,750,446.00	1,039,137.62	138%
Operating Reserve	325,604.00	325,604.00	325,604.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00	158,079.00		325,604.00	-	100%
Sub-total	4,273,266.62	4,273,266.62	4,273,246.62	4,273,246.62	4,273,246.62	4,273,246.62	4,273,246.62	4,283,671.44	4,283,671.44	4,283,671.44	4,283,671.44				
Water - Operations															
Wells Fargo Operating - Water	480,373.79	490,509.32	502,080.00	513,613.83	524,911.47	535,841.51	546,618.31	556,330.93	566,731.27	575,843.20	586,223.12				
Water - Reserve Accounts															
Wells Fargo Bank-															
Operating Reserve	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00	190,251.00		217,906.00	(27,655.00)	87%
Capital Reserve	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00	398,249.00		1,207,180.00	(808,931.00)	33%
Connection Fees Reserve	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00		157,000.00	-	100%
Sub-total	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00	745,500.00				
Water - Restricted accounts															
First Republic Bank - Water															
Acquisition & Improvement Fund	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13	436.13				
Cost of issuance	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94	122.94				
GO Bonds Fund	1,355,991.77	822,750.55	822,750.55	823,461.66	831,427.39	831,427.39	1,411,446.46	839,407.48	900,699.78	903,184.84	1,327,570.84				
Sub-total	1,356,550.84	823,309.62	823,309.62	824,020.73	831,986.46	831,986.46	1,412,005.53	839,966.55	901,258.85	903,743.91	1,328,129.91				
Total Cash and equivalents	8,327,279.18	7,258,587.16	7,561,039.51	7,563,457.19	7,366,939.96	8,856,010.49	8,895,490.02	8,339,866.86	7,975,914.51	9,036,048.28	10,426,059.70				

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 · Cell Tower Lease	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,778.18	2,819.45	2,819.45		30,642.52	32,000.00	-1,357.48	95.76%
4400 · Fees																
4410 · Administrative Fee (New Constr)		948.00					474.00	474.00	474.00		948.00		3,318.00	2,500.00	818.00	132.72%
4420 · Administrative Fee (Remodel)	474.00								474.00	474.00			1,422.00	3,000.00	-1,578.00	47.4%
4430 · Inspection Fee (New Constr)		896.00					448.00	448.00	448.00		896.00		3,136.00	2,000.00	1,136.00	156.8%
4440 · Inspection Fee (Remodel)	1,087.00	206.00		103.00	103.00	412.00	103.00		654.00	448.00	103.00		3,219.00	4,500.00	-1,281.00	71.53%
4460 · Remodel Fees	787.00	332.00	332.00						324.00				1,775.00	7,000.00	-5,225.00	25.36%
Total 4400 · Fees	2,348.00	2,382.00	332.00	103.00	103.00	412.00	1,025.00	922.00	2,374.00	922.00	1,947.00		12,870.00	19,000.00	-6,130.00	67.74%
4610 · Property Tax Receipts			371.87		21,539.42	95,149.18	97,214.92	14,528.04	330.46	71,217.91	1,328.16		301,679.96	230,000.00	71,679.96	131.17%
4710 · Sewer Service Charges						1,056,939.32		101,202.90		741,764.16			1,899,906.38	2,039,943.00	-140,036.62	93.14%
4720 · Sewer Service Refunds, Customer									-4,335.00	-4,051.00			-8,386.00	-4,000.00	-4,386.00	209.65%
4760 · Waste Collection Revenues	882.48	1,855.85	830.14	1,919.98	723.29	1,929.25	755.01	2,324.54	1,193.80	2,502.81	1,550.56		16,467.71	15,000.00	1,467.71	109.79%
4990 · Other Revenue					9.99			2.71		138.47	3.39		154.56			
Total Income	6,008.66	7,016.03	4,312.19	4,801.16	25,153.88	1,157,207.93	101,773.11	121,758.37	2,341.44	815,313.80	7,648.56		2,253,335.13	2,331,943.00	-78,607.87	96.63%
Gross Profit	6,008.66	7,016.03	4,312.19	4,801.16	25,153.88	1,157,207.93	101,773.11	121,758.37	2,341.44	815,313.80	7,648.56		2,253,335.13	2,331,943.00	-78,607.87	96.63%
Expense																
5000 · Administrative																
5190 · Bank Fees	260.66	265.13	266.16	257.57	296.15	256.45	350.73	298.27	312.12	260.74	276.78		3,100.76	4,000.00	-899.24	77.52%
5200 · Board of Directors																
5210 · Board Meetings		125.00	-99.50		250.00	250.00			1,670.66	250.00	635.94		3,082.10	2,500.00	582.10	123.28%
5220 · Director Fees		337.50	525.00		525.00	337.50			187.50				1,912.50	3,300.00	-1,387.50	57.96%
Total 5200 · Board of Directors		462.50	425.50		775.00	587.50			1,858.16	250.00	635.94		4,994.60	5,800.00	-805.40	86.11%
5250 · Conference Attendance														2,000.00	-2,000.00	
5270 · Information Systems		327.50	548.12	30.00	105.00		207.50	249.77		2,330.50			3,798.39	6,000.00	-2,201.61	63.31%
5300 · Insurance																
5310 · Fidelity Bond																
5320 · Property & Liability Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%
Total 5300 · Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%
5350 · LAFCO Assessment						1,718.00							1,718.00	1,987.00	-269.00	86.46%
5400 · Legal																
5420 · Meeting Attendance, Legal		842.50	625.00	675.00	1,496.00	1,175.00		625.00		1,125.00	100.00		6,663.50	9,500.00	-2,836.50	70.14%
5430 · General Legal		3,062.50	3,530.00	1,825.00	2,920.00	2,870.00	717.50	4,342.50	2,707.50	5,575.00	2,120.00		29,670.00	15,000.00	14,670.00	197.8%
5440 · Litigation																
Total 5400 · Legal		3,905.00	4,155.00	2,500.00	4,416.00	4,045.00	717.50	4,967.50	2,707.50	6,700.00	2,220.00		36,333.50	24,500.00	11,833.50	148.3%
5510 · Maintenance, Office		624.94	3,234.54	1,913.62		24.97	146.14	1,000.00			450.00		7,394.21	6,000.00	1,394.21	123.24%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5540 - Office Supplies		1,477.69	674.48	330.76	517.80	109.30	484.10	1,113.58	45.18	943.78	271.12		5,967.79	9,000.00	-3,032.21	66.31%
5550 - Postage		117.66		77.84	117.82	100.50	486.36	1,207.09		112.50	117.87		2,337.64	2,000.00	337.64	116.88%
5560 - Printing & Publishing			202.67		65.98	35.69	135.68	1,443.68	591.07	157.41	38.11		2,670.29	3,000.00	-329.71	89.01%
5600 - Professional Services																
5610 - Accounting		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00	3,150.00	2,950.00	2,100.00		29,542.50	30,000.00	-457.50	98.48%
5620 - Audit			4,500.00	5,500.00			2,050.00				4,450.00		16,500.00	13,000.00	3,500.00	126.92%
5630 - Consulting		426.88	1,603.13		1,013.98	245.42	7,701.89		750.00	2,008.10			13,749.40	13,000.00	749.40	105.77%
5640 - Data Services			5,504.37										5,504.37	6,000.00	-495.63	91.74%
5650 - Labor & HR Support	187.50	187.50		187.50		750.00			187.50		187.50		1,687.50	2,250.00	-562.50	75.0%
5660 - Payroll Services	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65	67.65	71.96	72.94		764.66	800.00	-35.34	95.58%
5690 - Other Professional Services											630.00		630.00			
Total 5600 - Professional Services	248.48	2,525.36	15,068.48	10,240.98	3,174.01	4,706.40	12,371.42	3,417.65	4,155.15	5,030.06	7,440.44		68,378.43	65,050.00	3,328.43	105.12%
5710 - San Mateo Co. Tax Roll Charges					115.50								115.50	2,500.00	-2,384.50	4.62%
5720 - Telephone & Internet	127.10	892.61	1,820.00	131.05	956.74	1,110.89	968.58	792.43	1,285.78	1,466.70	1,147.68		10,699.56	9,000.00	1,699.56	118.88%
5730 - Mileage Reimbursement			72.30	50.00		54.99	189.01	23.00	23.99				656.73	1,500.00	-843.27	43.78%
5740 - Reference Materials														200.00	-200.00	
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	1,095.25	1,058.45	1,092.56	1,353.69	1,073.60	1,136.67	1,116.63	1,159.56	1,241.17	1,204.59	1,199.58		12,731.75	13,709.00	-977.25	92.87%
5820 - Employee Benefits	2,693.79	2,693.79	2,693.79	2,693.79	2,693.79		3,410.97	2,865.14	2,865.15	6,484.98	2,865.15		31,960.34	36,497.00	-4,536.66	87.57%
5830 - Disability Insurance		113.37	113.37	113.37	113.36	113.36	113.36	113.36	113.36	113.36	123.18		1,143.45	1,450.00	-306.55	78.86%
5840 - Payroll Taxes	1,196.98	1,156.76	1,170.51	874.25	762.30	808.88	1,220.34	1,267.27	2,156.53	1,316.47	1,310.99		13,241.28	14,983.00	-1,741.72	88.38%
5850 - PARS			1,178.75	952.50			514.27	1,055.95	8,654.85	1,071.16	1,099.26		14,526.74	45,285.00	-30,758.26	32.08%
5900 - Wages																
5910 - Management	6,625.44	6,625.44	6,625.45	9,760.61	6,989.86	6,989.86	7,190.82	7,391.78	12,059.63	7,391.78	7,391.78		85,042.45	86,041.00	-998.55	98.84%
5920 - Staff	8,854.08	8,084.16	8,469.12	8,886.51	8,179.93	8,958.96	8,500.72	8,853.62	15,620.76	9,087.12	9,519.84		103,014.82	103,090.00	-75.18	99.93%
5930 - Staff Certification	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00		1,650.00	1,854.00	-204.00	89.0%
5940 - Staff Overtime	17.04	261.28	363.52	541.50	17.47	139.74	110.57	170.17	359.25	579.83	75.62		2,635.99	3,718.00	-1,082.01	70.9%
5950 - Staff Standby														1,147.00	-1,147.00	
Total 5900 - Wages	15,646.56	15,120.88	15,608.09	19,338.62	15,337.26	16,238.56	15,952.11	16,565.57	28,189.64	17,208.73	17,137.24		192,343.26	195,850.00	-3,506.74	98.21%
5960 - Worker's Comp Insurance				490.61									490.61	3,891.00	-3,400.39	12.61%
Total 5800 - Labor	20,632.58	20,143.25	21,857.07	25,816.83	19,980.31	18,297.47	22,327.68	23,026.85	43,220.70	27,399.29	23,735.40		266,437.43	311,665.00	-45,227.57	85.49%
Total 5000 - Administrative	22,957.00	30,741.64	48,324.32	41,348.65	30,520.31	31,047.16	38,384.70	37,539.82	54,199.65	44,650.98	36,576.78		416,291.01	455,957.00	-39,665.99	91.3%
6000 - Operations																
6170 - Claims, Property Damage														10,000.00	-10,000.00	
6195 - Education & Training														1,000.00	-1,000.00	
6200 - Engineering																
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering	895.00	1,750.50		581.75	6,023.50	537.00	1,611.00		713.50	3,313.95	11,037.50		26,463.70	50,000.00	-23,536.30	52.93%
Total 6200 - Engineering	895.00	1,750.50		581.75	6,023.50	537.00	1,611.00		713.50	3,313.95	11,037.50		26,463.70	52,000.00	-25,536.30	50.89%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6320 - Equipment & Tools, Expensed														1,000.00	-1,000.00	
6330 - Facilities																
6335 - Alarm Services	391.80	1,066.04	444.30	391.80	512.78	444.30	391.80	512.78	444.30	391.80	512.77		5,504.47	5,000.00	504.47	110.09%
6337 - Landscaping		190.00	380.00		372.06	1,330.00	190.00	190.00	290.00	190.00	190.00		3,322.06	2,400.00	922.06	138.42%
Total 6330 - Facilities	391.80	1,256.04	824.30	391.80	884.84	1,774.30	581.80	702.78	734.30	581.80	702.77		8,826.53	7,400.00	1,426.53	119.28%
6400 - Pumping																
6410 - Pumping Fuel & Electricity			4,524.11		1,956.77	1,829.49	1,714.86	2,234.56	2,770.66	3,234.44	2,574.72		20,839.61	27,000.00	-6,160.39	77.18%
6430 - Pumping Maintenance, General									3,525.11				3,525.11			
Total 6400 - Pumping			4,524.11		1,956.77	1,829.49	1,714.86	2,234.56	6,295.77	3,234.44	2,574.72		24,364.72	27,000.00	-2,635.28	90.24%
6600 - Collection/Transmission																
6660 - Maintenance, Collection System														10,000.00	-10,000.00	
Total 6600 - Collection/Transmission														10,000.00	-10,000.00	
6800 - Vehicles																
6810 - Fuel									648.10	80.85			728.95	800.00	-71.05	91.12%
6820 - Truck Equipment, Expensed									54.44	34.51			88.95	160.00	-71.05	55.59%
6830 - Truck Repairs									153.49				153.49	400.00	-246.51	38.37%
Total 6800 - Vehicles									856.03	115.36			971.39	1,360.00	-388.61	71.43%
6900 - Sewer Authority Midcoastside																
6910 - SAM Collections	30,042.00	30,042.00	60,084.00		30,042.00	30,042.00	30,042.00	30,042.00	30,042.00	30,042.00	30,042.00		330,462.00	360,500.00	-30,038.00	91.67%
6920 - SAM Operations	58,991.00	58,991.00	117,982.00		58,991.00	58,991.00	58,991.00	58,991.00	58,991.00	58,991.00	58,991.00		648,901.00	707,892.00	-58,991.00	91.67%
6940 - SAM Maintenance, Collection Sys						20,984.97		20,075.08					41,060.05	40,000.00	1,060.05	102.65%
6950 - SAM Maintenance, Pumping													50,000.00	50,000.00	-50,000.00	
Total 6900 - Sewer Authority Midcoastside	89,033.00	89,033.00	178,066.00		89,033.00	110,017.97	89,033.00	109,108.08	89,033.00	89,033.00	89,033.00		1,020,423.05	1,158,392.00	-137,968.95	88.09%
Total 6000 - Operations	90,319.80	92,039.54	183,414.41	973.55	97,898.11	114,158.76	92,940.66	112,045.42	96,776.57	97,019.22	103,463.35		1,081,049.39	1,268,152.00	-187,102.61	85.25%
Total Expense	113,276.80	122,781.18	231,738.73	42,322.20	128,418.42	145,205.92	131,325.36	149,585.24	150,976.22	141,670.20	140,040.13		1,497,340.40	1,724,109.00	-226,768.60	86.85%
Net Ordinary Income	-107,268.14	-115,765.15	-227,426.54	-37,521.04	-103,264.54	1,012,002.01	-29,552.25	-27,826.87	-148,634.78	673,643.60	-132,391.57		755,994.73	607,834.00	148,160.73	124.38%
Other Income/Expense																
Other Income																
7000 - Capital Account Revenues																
7100 - Connection Fees																
7110 - Connection Fees (New Constr)			50,490.00				2,873.00						53,363.00	275,604.00	-222,241.00	19.36%
7120 - Connection Fees (Remodel)	22,727.00				18,700.00				3,137.00	2,669.50			47,233.50	50,000.00	-2,766.50	94.47%
Total 7100 - Connection Fees	22,727.00		50,490.00		18,700.00		2,873.00		3,137.00	2,669.50			100,596.50	325,604.00	-225,007.50	30.9%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2015 through June 2016

													TOTAL			
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
7200 - Interest Income - LAIF			3,443.11			3,961.03							7,404.14	8,000.00	-595.86	92.55%
7700 - Interest, Employee Loans	303.97	298.48	292.97										895.42	3,281.00	-2,385.58	27.29%
Total 7000 - Capital Account Revenues	23,030.97	298.48	54,226.08		18,700.00	3,961.03	2,873.00		3,137.00	2,669.50			108,896.06	336,885.00	-227,988.94	32.32%
Total Other Income	23,030.97	298.48	54,226.08		18,700.00	3,961.03	2,873.00		3,137.00	2,669.50			108,896.06	336,885.00	-227,988.94	32.32%
Other Expense																
8000 - Capital Improvement Program																
8075 - Sewer	3,071.25	12,703.00		984.50	6,935.50	21,280.00	895.00		15,163.50	11,795.40	12,643.15		85,471.30	685,483.00	-600,011.70	12.47%
8100 - Water																
Total 8000 - Capital Improvement Program	3,071.25	12,703.00		984.50	6,935.50	21,280.00	895.00		15,163.50	11,795.40	12,643.15		85,471.30	685,483.00	-600,011.70	12.47%
9000 - Capital Account Expenses																
9125 - PNC Equipment Lease Interest	887.68	1,768.13	3,512.71		1,744.53	1,736.63	1,728.70	1,720.77	1,712.80	1,704.82	1,696.82		18,213.59	20,790.00	-2,576.41	87.61%
9175 - Capital Assessment - SAM	13,389.00	13,389.00	26,778.00		13,389.00	13,389.00	13,389.00	13,389.00	13,389.00	13,389.00	13,389.00		147,279.00	160,666.00	-13,387.00	91.67%
9200 - I-Bank Loan	4,801.62												4,801.62	26,022.00	-21,220.38	18.45%
Total 9000 - Capital Account Expenses	19,078.30	15,157.13	30,290.71		15,133.53	15,125.63	15,117.70	15,109.77	15,101.80	15,093.82	15,085.82		170,294.21	207,478.00	-37,183.79	82.08%
Total Other Expense	22,149.55	27,860.13	30,290.71	984.50	22,069.03	36,405.63	16,012.70	15,109.77	30,265.30	26,889.22	27,728.97		255,765.51	892,961.00	-637,195.49	28.64%
Net Other Income	881.42	-27,561.65	23,935.37	-984.50	-3,369.03	-32,444.60	-13,139.70	-15,109.77	-27,128.30	-24,219.72	-27,728.97		-146,869.45	-556,076.00	409,206.55	26.41%
Net Income	-106,386.72	-143,326.80	-203,491.17	-38,505.54	-106,633.57	979,557.41	-42,691.95	-42,936.64	-175,763.08	649,423.88	-160,120.54		609,125.28	51,758.00	557,367.28	1,176.87%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2015 through June 2016

													TOTAL			
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 - Cell Tower Lease	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,778.19	2,819.45	2,819.45		30,642.61	32,000.00	-1,357.39	95.76%
4400 - Fees																
4410 - Administrative Fee (New Constr)		1,896.00						474.00	948.00	1,135.00	1,896.00		6,349.00	4,500.00	1,849.00	141.09%
4420 - Administrative Fee (Remodel)														900.00	-900.00	
4430 - Inspection Fee (New Constr)		1,792.00						448.00	896.00	885.00	1,792.00		5,813.00	4,250.00	1,563.00	136.78%
4440 - Inspection Fee (Remodel)														800.00	-800.00	
4450 - Mainline Extension Fees					19,951.00					26,507.70			46,458.70			
Total 4400 - Fees		3,688.00			19,951.00			922.00	1,844.00	28,527.70	3,688.00		58,620.70	10,450.00	48,170.70	560.96%
4610 - Property Tax Receipts			371.87		21,539.43	95,149.16	97,214.90	14,528.01	330.45	71,217.91	1,328.15		301,679.88	230,000.00	71,679.88	131.17%
4740 - Testing, Backflow	2,781.00	2,266.00			3,708.00		3,399.00			2,266.00	1,957.00		16,377.00	13,000.00	3,377.00	125.98%
4810 - Water Sales, Domestic	154,270.38	151,053.90	168,526.48	142,366.98	153,716.54	122,026.03	137,466.56	129,517.07	129,050.05	128,180.09	147,479.25		1,563,653.33	1,682,734.00	-119,080.67	92.92%
4850 - Water Sales Refunds, Customer	-1,488.35												-1,488.35	-3,000.00	1,511.65	49.61%
4990 - Other Revenue	692.00			621.00	643.00			2.71		1,385.47	3.39		3,347.57			
Total Income	159,033.22	159,786.09	171,676.54	145,766.17	202,336.16	219,953.38	240,858.65	147,747.98	134,002.69	234,396.62	157,275.24		1,972,832.74	1,965,184.00	7,648.74	100.39%
Gross Profit	159,033.22	159,786.09	171,676.54	145,766.17	202,336.16	219,953.38	240,858.65	147,747.98	134,002.69	234,396.62	157,275.24		1,972,832.74	1,965,184.00	7,648.74	100.39%
Expense																
5000 - Administrative																
5190 - Bank Fees	532.63	500.81	469.12	516.30	488.27	477.68	543.76	504.47	511.94	514.98	488.55		5,548.51	9,000.00	-3,451.49	61.65%
5200 - Board of Directors																
5210 - Board Meetings		125.00	-99.50		250.00	250.00			1,670.66	250.00	635.94		3,082.10	2,500.00	582.10	123.28%
5220 - Director Fees		337.50	525.00		525.00	337.50			187.50				1,912.50	3,300.00	-1,387.50	57.96%
Total 5200 - Board of Directors		462.50	425.50		775.00	587.50			1,858.16	250.00	635.94		4,994.60	5,800.00	-805.40	86.11%
5240 - CDPH Fees					13,141.34	2,088.00					2,856.51		18,085.85	15,000.00	3,085.85	120.57%
5250 - Conference Attendance			600.00	600.00					275.00	1,992.90	1,244.52		4,712.42	4,000.00	712.42	117.81%
5270 - Information Systems		327.50	548.12	30.00	105.00		207.50	249.77		2,330.50			3,798.39	3,200.00	598.39	118.7%
5300 - Insurance																
5310 - Fidelity Bond																
5320 - Property & Liability Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%
Total 5300 - Insurance	1,688.18												1,688.18	1,755.00	-66.82	96.19%
5350 - LAFCO Assessment						2,328.00							2,328.00	2,800.00	-472.00	83.14%
5400 - Legal																
5420 - Meeting Attendance, Legal		845.00	625.00	675.00	1,492.00	1,175.00		625.00	562.50	1,125.00	100.00		7,224.50	8,500.00	-1,275.50	84.99%
5430 - General Legal		3,625.00	4,657.50	6,300.00	4,917.00	1,755.00	1,032.50	6,660.00	4,780.00	1,462.50	1,855.00		37,044.50	60,000.00	-22,955.50	61.74%
5440 - Litigation																
Total 5400 - Legal		4,470.00	5,282.50	6,975.00	6,409.00	2,930.00	1,032.50	7,285.00	5,342.50	2,587.50	1,955.00		44,269.00	68,500.00	-24,231.00	64.63%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5510 - Maintenance, Office		624.85	3,234.53	1,913.62		24.98	146.15	1,000.00			450.00		7,394.13	6,000.00	1,394.13	123.24%
5520 - Meetings, Local											12.80		12.80			
5530 - Memberships		254.15	249.00		5,778.00	10,944.00							17,225.15	18,000.00	-774.85	95.7%
5540 - Office Supplies		1,477.66	674.45	330.77	517.80	109.30	484.10	1,113.58	45.17	943.77	271.12		5,967.72	9,000.00	-3,032.28	66.31%
5550 - Postage		564.77	665.57	567.85	615.70	599.15	1,035.79	807.33	40.34	649.60	641.82		6,187.92	6,000.00	187.92	103.13%
5560 - Printing & Publishing			202.67		65.98	35.68	35.68	25.43	591.07	52.41	38.11		1,047.03	2,000.00	-952.97	52.35%
5600 - Professional Services																
5610 - Accounting		1,850.00	3,400.00	4,492.50	2,100.00	3,650.00	2,500.00	3,350.00	3,150.00	2,950.00	2,100.00		29,542.50	30,000.00	-457.50	98.48%
5620 - Audit			4,500.00	5,500.00			2,050.00				4,450.00		16,500.00	13,000.00	3,500.00	126.92%
5630 - Consulting		426.87	7,126.09	2,947.00	1,393.97	245.41	6,085.00		750.00	2,008.10	4,066.33		25,048.77	25,000.00	48.77	100.2%
5640 - Data Services																
5650 - Labor & HR Support	187.50	187.50		187.50		750.00			187.50	750.00	187.50		2,437.50		2,437.50	100.0%
5660 - Payroll Services	60.98	60.98	60.98	60.98	60.03	60.98	119.53	67.65	67.65	71.94	72.96		764.66	850.00	-85.34	89.96%
5690 - Other Professional Services						226.94					630.00		856.94			
Total 5600 - Professional Services	248.48	2,525.35	15,087.07	13,187.98	3,554.00	4,933.33	10,754.53	3,417.65	4,155.15	5,780.04	11,506.79		75,150.37	68,850.00	6,300.37	109.15%
5710 - San Mateo Co. Tax Roll Charges						122.50							122.50			
5720 - Telephone & Internet	287.56	1,496.23	2,194.97	652.41	1,749.45	1,644.73	1,346.14	1,182.54	1,665.49	1,774.01	1,580.28		15,573.81	9,000.00	6,573.81	173.04%
5730 - Mileage Reimbursement		192.74	86.33	107.33	120.98	297.08	270.91	88.52	77.22	449.75	300.76		1,991.62	2,000.00	-8.38	99.58%
5740 - Reference Materials														800.00	-800.00	
5790 - Other Administrative											126.85		126.85			
5800 - Labor																
5810 - CalPERS 457 Deferred Plan	2,539.79	2,485.10	2,575.08	2,769.69	2,446.02	2,560.99	2,479.98	2,607.66	2,778.89	2,735.12	2,678.88		28,657.20	35,154.00	-6,496.80	81.52%
5820 - Employee Benefits	5,405.84	5,405.84	5,405.84	5,405.84	5,405.84		10,608.70	5,780.71	5,780.70	17,195.71	5,780.70		72,175.72	61,277.00	10,898.72	117.79%
5830 - Disability Insurance		280.52	280.52	280.52	280.52	280.52	280.52	280.52	280.52	280.52	243.41		2,768.09	3,549.00	-780.91	78.0%
5840 - Payroll Taxes	3,017.54	2,908.21	2,986.43	2,587.01	2,428.05	2,528.15	2,907.87	3,028.12	4,776.68	3,138.72	3,186.30		33,493.08	38,419.00	-4,925.92	87.18%
5850 - PARS			1,178.75	952.50			976.16	2,094.76	17,294.02	2,094.74	2,171.63		26,762.56	111,796.00	-85,033.44	23.94%
5900 - Wages																
5910 - Management	6,625.46	6,625.46	6,625.45	9,760.62	6,989.84	6,989.84	7,190.80	7,391.76	12,059.60	7,391.76	7,391.76		85,042.35	86,041.00	-998.65	98.84%
5920 - Staff	26,717.05	23,907.14	24,991.45	25,363.13	23,839.87	25,993.73	24,291.09	25,819.58	44,320.28	25,685.61	28,166.15		299,095.08	338,785.00	-39,689.92	88.29%
5930 - Staff Certification	750.00	750.00	810.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	1,130.00		8,690.00	9,167.00	-477.00	94.8%
5940 - Staff Overtime	3,524.31	4,866.78	5,168.25	3,975.38	3,692.39	3,124.70	3,838.45	3,781.61	3,396.00	5,275.16	3,348.80		43,991.83	49,918.00	-5,926.17	88.13%
5950 - Staff Standby	1,828.57	1,866.99	1,810.74	1,878.64	1,840.35	1,854.16	1,941.26	1,840.09	1,914.94	1,926.22	1,994.61		20,696.57	18,295.00	2,401.57	113.13%
Total 5900 - Wages	39,445.39	38,016.37	39,405.89	41,727.77	37,112.45	38,712.43	38,011.60	39,583.04	62,440.82	41,028.75	42,031.32		457,515.83	502,206.00	-44,690.17	91.1%
5960 - Worker's Comp Insurance				4,787.58									4,787.58	17,019.00	-12,231.42	28.13%
Total 5800 - Labor	50,408.56	49,096.04	51,832.51	58,510.91	47,672.88	44,082.09	55,264.83	53,374.81	93,351.63	66,473.56	56,092.24		626,160.06	769,420.00	-143,259.94	81.38%
Total 5000 - Administrative	53,165.41	61,992.60	81,552.34	83,392.17	81,115.90	71,081.52	71,121.89	69,049.10	107,913.67	83,799.02	78,201.29		842,384.91	1,001,125.00	-158,740.09	84.14%
6000 - Operations																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6160 - Backflow Prevention			727.00										727.00	4,000.00	-3,273.00	18.18%
6170 - Claims, Property Damage														10,000.00	-10,000.00	
6180 - Communications																
6185 - SCADA Maintenance		2,574.91	75.00		5,557.75	1,287.00	1,617.00		727.29		2,468.43		14,307.38	15,000.00	-692.62	95.38%
Total 6180 - Communications		2,574.91	75.00		5,557.75	1,287.00	1,617.00		727.29		2,468.43		14,307.38	15,000.00	-692.62	95.38%
6195 - Education & Training			210.00	210.00	210.00	210.00	271.74		148.19		770.00		2,029.93	6,000.00	-3,970.07	33.83%
6200 - Engineering																
6210 - Meeting Attendance, Engineering														2,000.00	-2,000.00	
6220 - General Engineering		150.00	330.00		8,965.00		1,550.00		2,145.00	3,056.25	3,337.50		19,533.75	30,000.00	-10,466.25	65.11%
6230 - Water Quality Engineering		15,935.00	4,811.25		7,454.90		10,294.33		9,543.17	12,969.20	5,546.25		66,554.10	35,000.00	31,554.10	190.16%
Total 6200 - Engineering		16,085.00	5,141.25		16,419.90		11,844.33		11,688.17	16,025.45	8,883.75		86,087.85	67,000.00	19,087.85	128.49%
6320 - Equipment & Tools, Expensed		126.25	25.38	864.63	499.25	393.80	887.12	284.18	371.19	243.04	290.25		3,985.09	6,000.00	-2,014.91	66.42%
6330 - Facilities																
6335 - Alarm Services		119.25	52.50		120.97	52.50		120.97	52.50		120.98		639.67	750.00	-110.33	85.29%
6337 - Landscaping		300.00	600.00		482.06	1,804.09	420.00	420.00	520.00	420.00	420.00		5,386.15	4,500.00	886.15	119.69%
Total 6330 - Facilities		419.25	652.50		603.03	1,856.59	420.00	540.97	572.50	420.00	540.98		6,025.82	5,250.00	775.82	114.78%
6370 - Lab Supplies & Equipment						501.73							501.73	1,000.00	-498.27	50.17%
6380 - Meter Reading											12.90		12.90		12.90	100.0%
6400 - Pumping																
6410 - Pumping Fuel & Electricity		7,128.32	8,824.03	1,374.39	4,427.71	4,957.90	3,754.09	34,384.89	5,059.25	4,509.82	4,159.36		78,579.76	65,000.00	13,579.76	120.89%
6420 - Pumping Maintenance, Generators					4,771.43								4,771.43	13,000.00	-8,228.57	36.7%
6430 - Pumping Maintenance, General		49.99	808.88			148.54			1,255.54				2,262.95	2,500.00	-237.05	90.52%
6440 - Pumping Equipment, Expensed							1,641.07		40.48				1,681.55	2,000.00	-318.45	84.08%
Total 6400 - Pumping		7,178.31	9,632.91	1,374.39	9,199.14	5,106.44	5,395.16	34,384.89	6,355.27	4,509.82	4,159.36		87,295.69	82,500.00	4,795.69	105.81%
6500 - Supply																
6510 - Maintenance, Raw Water Mains											2,477.77		2,477.77		2,477.77	100.0%
6520 - Maintenance, Wells					2,212.66	6,934.70	1,046.09	-556.71	10,360.45		7.16		20,004.35	5,000.00	15,004.35	400.09%
6530 - Water Purchases			20,264.06										20,264.06	40,000.00	-19,735.94	50.66%
Total 6500 - Supply			20,264.06		2,212.66	6,934.70	1,046.09	-556.71	10,360.45		2,484.93		42,746.18	45,000.00	-2,253.82	94.99%
6600 - Collection/Transmission																
6610 - Hydrants														1,000.00	-1,000.00	
6620 - Maintenance, Water Mains		8,704.72	14,505.69	8,354.63	11,041.15	5,020.60		217.07	25.16	30,327.50	13,164.06		91,360.58	55,000.00	36,360.58	166.11%
6630 - Maintenance, Water Svc Lines							3,019.61	290.59	804.94				4,115.14	25,000.00	-20,884.86	16.46%
6640 - Maintenance, Tanks			307.06								5,728.31		6,035.37	1,000.00	5,035.37	603.54%
6650 - Maint., Distribution General								1,925.70	480.63				2,406.33	10,000.00	-7,593.67	24.06%
6670 - Meters			787.69		668.19	354.89							1,810.77	2,500.00	-689.23	72.43%
Total 6600 - Collection/Transmission		8,704.72	15,600.44	8,354.63	11,709.34	5,375.49	3,019.61	2,433.36	1,310.73	30,327.50	18,892.37		105,728.19	94,500.00	11,228.19	111.88%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2015 through June 2016

												TOTAL				
	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
6700 - Treatment																
6710 - Chemicals & Filtering		622.14	230.74	667.87	428.73	530.21	484.63	2,368.75	2,856.81	8,628.02	12,125.15		28,943.05	30,000.00	-1,056.95	96.48%
6720 - Maintenance, Treatment Equip.		2,053.81	62.47	693.15	11.50	2,475.99	361.00	1,222.48	19.04	320.34	11.57		7,231.35	4,000.00	3,231.35	180.78%
6730 - Treatment Analysis		2,306.00	6,451.95	850.00	1,835.00	6,339.30	4,635.94	933.00	1,642.94	867.61	751.07		26,612.81	25,000.00	1,612.81	106.45%
Total 6700 - Treatment		4,981.95	6,745.16	2,211.02	2,275.23	9,345.50	5,481.57	4,524.23	4,518.79	9,815.97	12,887.79		62,787.21	59,000.00	3,787.21	106.42%
6770 - Uniforms		1,835.41		1,128.38	856.31	1,507.37	1,348.37	626.50	1,184.21	985.59	1,639.53		11,111.67	9,000.00	2,111.67	123.46%
6800 - Vehicles																
6810 - Fuel		662.50	639.06	631.20	808.47	649.73	396.50	514.36	523.44	-288.56	565.95		5,102.65	8,500.00	-3,397.35	60.03%
6820 - Truck Equipment, Expensed		17.05					212.36		194.49	-42.84	241.53		622.59	2,000.00	-1,377.41	31.13%
6830 - Truck Repairs				54.22	61.28	216.99		880.27	15.12	-153.49			1,074.39	5,000.00	-3,925.61	21.49%
Total 6800 - Vehicles		679.55	639.06	685.42	869.75	866.72	608.86	1,394.63	733.05	-484.89	807.48		6,799.63	15,500.00	-8,700.37	43.87%
6890 - Other Operations						575.00		1,762.00	6.16		39.96		2,383.12			
Total 6000 - Operations		42,585.35	59,712.76	14,828.47	50,412.36	33,960.34	31,939.85	45,394.05	37,976.00	61,842.48	53,877.73		432,529.39	419,750.00	12,779.39	103.05%
Total Expense	53,165.41	104,577.95	141,265.10	98,220.64	131,528.26	105,041.86	103,061.74	114,443.15	145,889.67	145,641.50	132,079.02		1,274,914.30	1,420,875.00	-145,960.70	89.73%
Net Ordinary Income	105,867.81	55,208.14	30,411.44	47,545.53	70,807.90	114,911.52	137,796.91	33,304.83	-11,886.98	88,755.12	25,196.22		697,918.44	544,309.00	153,609.44	128.22%
Other Income/Expense																
Other Income																
7000 - Capital Account Revenues																
7100 - Connection Fees																
7110 - Connection Fees (New Constr)			16,785.00	16,785.00	15,060.50					17,079.00	-4,800.00		60,909.50	101,000.00	-40,090.50	60.31%
7120 - Connection Fees (Remodel)														3,000.00	-3,000.00	
7130 - Conn. Fees, PFP (New Constr)	11,962.00		8,002.00	12,802.00	8,002.00					17,745.00			58,513.00	53,000.00	5,513.00	110.4%
7140 - Conn. Fees, PFP (Remodel)																
Total 7100 - Connection Fees	11,962.00		24,787.00	29,587.00	23,062.50					34,824.00	-4,800.00		119,422.50	157,000.00	-37,577.50	76.07%
7600 - Bond Revenues, G.O.			711.11		7,965.73	575,033.66	8,164.47	61,292.30	2,485.06	420,253.72	7,311.34		1,083,217.39	1,150,436.00	-67,218.61	94.16%
Total 7000 - Capital Account Revenues	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30	2,485.06	455,077.72	2,511.34		1,202,639.89	1,307,436.00	-104,796.11	91.99%
Total Other Income	11,962.00		25,498.11	29,587.00	31,028.23	575,033.66	8,164.47	61,292.30	2,485.06	455,077.72	2,511.34		1,202,639.89	1,307,436.00	-104,796.11	91.99%
Other Expense																
8000 - Capital Improvement Program																
8100 - Water		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64	181,718.29	115,348.51	40,826.86		1,555,812.63	1,729,000.00	-173,187.37	89.98%
Total 8000 - Capital Improvement Program		387,790.51	362,246.06	141,800.25	173,535.33	74,658.74	75,309.44	2,578.64	181,718.29	115,348.51	40,826.86		1,555,812.63	1,729,000.00	-173,187.37	89.98%
9000 - Capital Account Expenses																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2015 through June 2016

	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16	TOTAL			
													Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
9100 - Interest Expense - GO Bonds		26,484.91						156,436.63					182,921.54	315,346.00	-132,424.46	58.01%
9125 - PNC Equipment Lease Interest	887.68	1,768.14	3,512.71		1,744.54	1,736.63	1,728.71	1,720.76	1,712.80	1,704.82	1,696.81		18,213.60	20,790.00	-2,576.40	87.61%
9150 - SRF Loan						25,540.12				892.50			26,432.62	26,432.62		100.0%
9210 - Conservation Program/Rebates		756.94	1,085.67	600.00	500.00	550.00	200.00	700.00	824.93	200.00			5,417.54			
Total 9000 - Capital Account Expenses	887.68	29,009.99	4,598.38	600.00	2,244.54	27,826.75	1,928.71	158,857.39	2,537.73	2,797.32	1,696.81		232,985.30	336,136.00	-103,150.70	69.31%
Total Other Expense	887.68	416,800.50	366,844.44	142,400.25	175,779.87	102,485.49	77,238.15	161,436.03	184,256.02	118,145.83	42,523.67		1,788,797.93	2,065,136.00	-276,338.07	86.62%
Net Other Income	11,074.32	-416,800.50	-341,346.33	-112,813.25	-144,751.64	472,548.17	-69,073.68	-100,143.73	-181,770.96	336,931.89	-40,012.33		-586,158.04	-757,700.00	171,541.96	77.36%
Net Income	116,942.13	-361,592.36	-310,934.89	-65,267.72	-73,943.74	587,459.69	68,723.23	-66,838.90	-193,657.94	425,687.01	-14,816.11		111,760.40	-213,391.00	325,151.40	-52.37%



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: SAM Flow Report for May 2016

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 May 2016.
- Collection System Monthly Overflow Report – May 2016.

The Average Daily Flow for Montara was 0.270 MGD in May 2016. There were three reportable overflows due to roots in May in the Montara System. SAM indicates there were 0.09 inches of rain in May 2016.

RECOMMENDATION:

Review and file.

Attachments

Attachment A

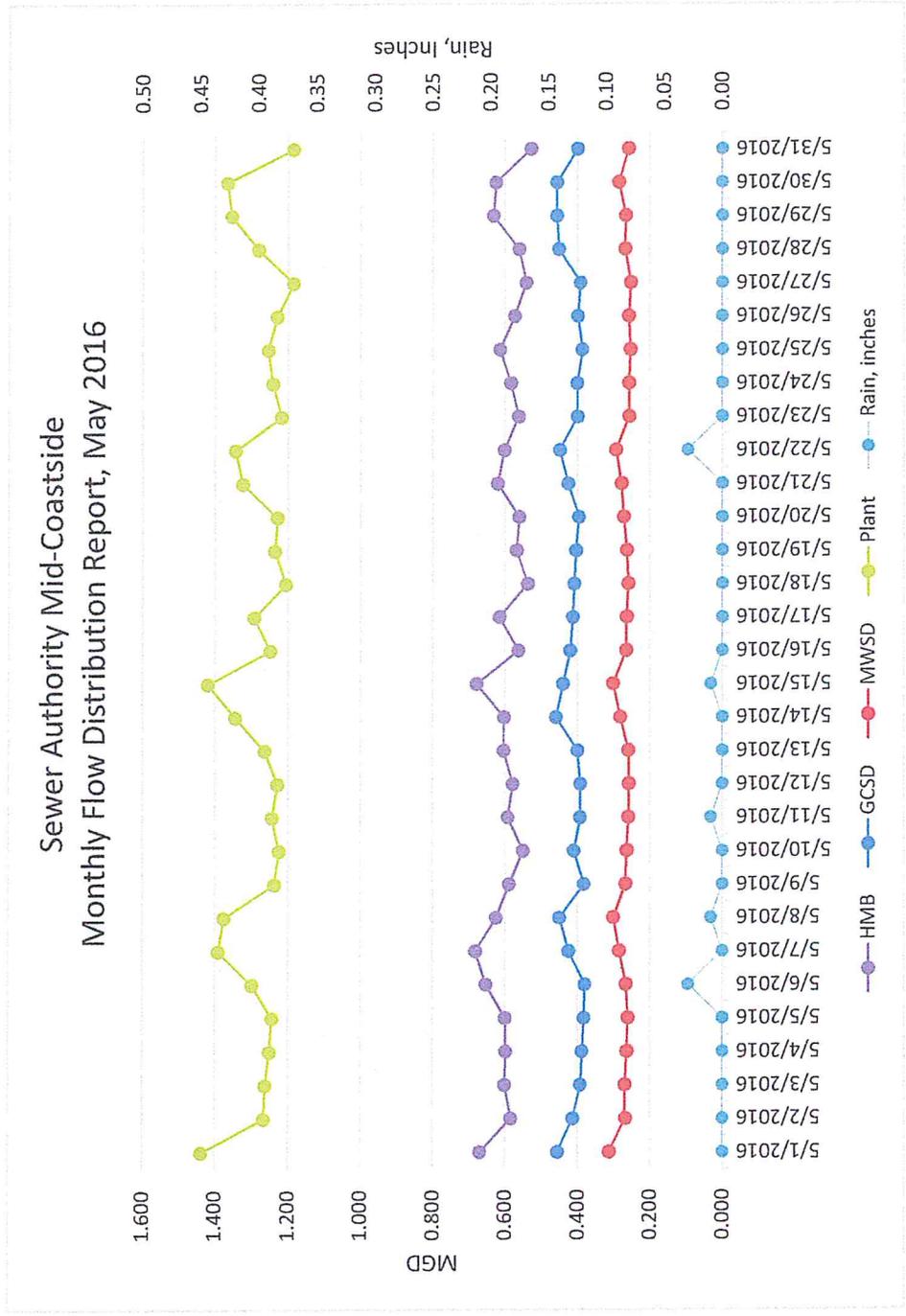
Flow Distribution Report Summary For May 2016

The daily flow report figures for the month of May 2016 have been converted to an Average Daily Flow (ADF) for each Member Agency. The results are attached for your review.

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

The summary of the ADF information is as follows:

	<u>MGD</u>	<u>%</u>
The City of Half Moon Bay	0.597	46.6%
Granada Community Services District	0.414	32.3%
Montara Water and Sanitary District	<u>0.270</u>	<u>21.1%</u>
Total	1.280	100.0%

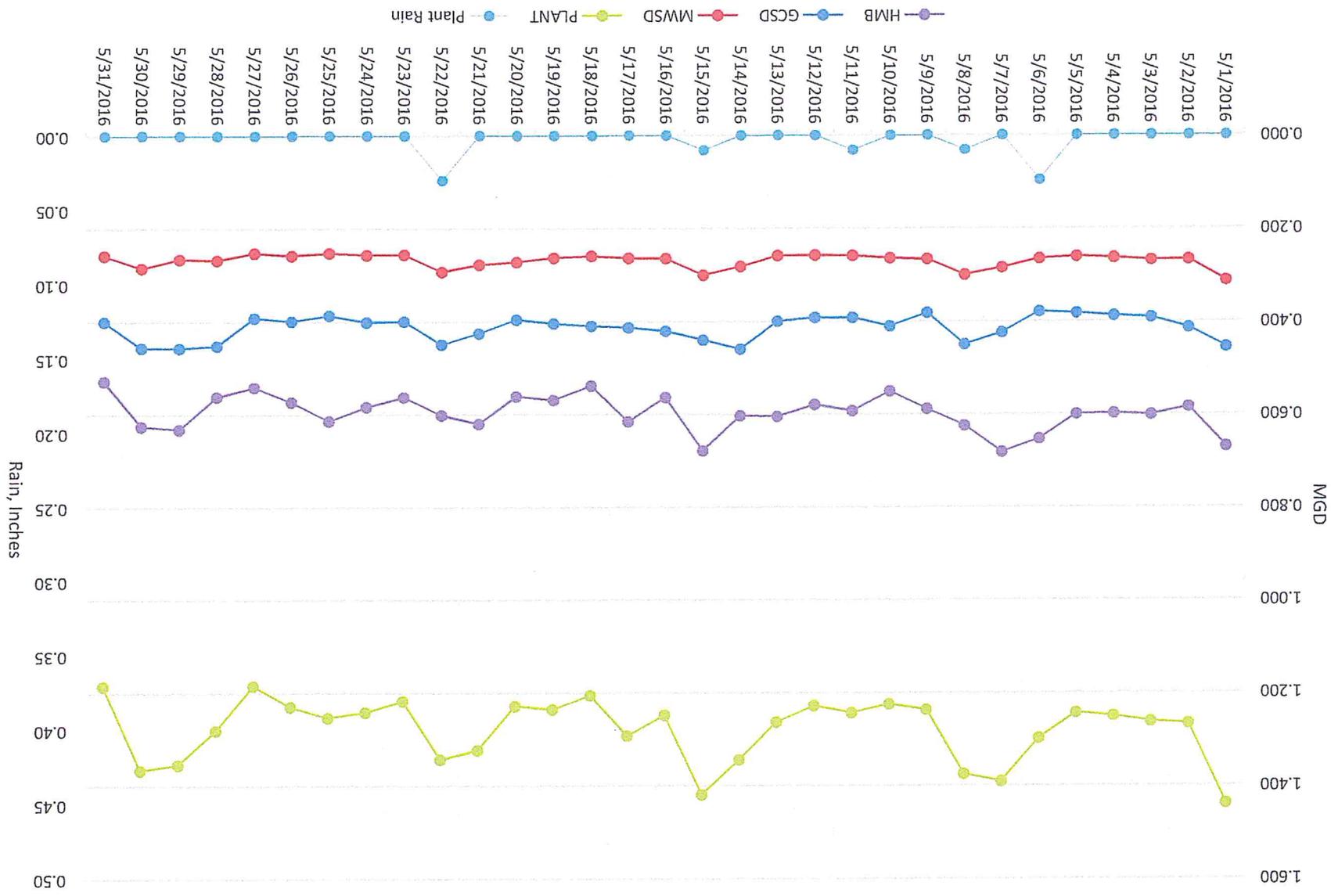


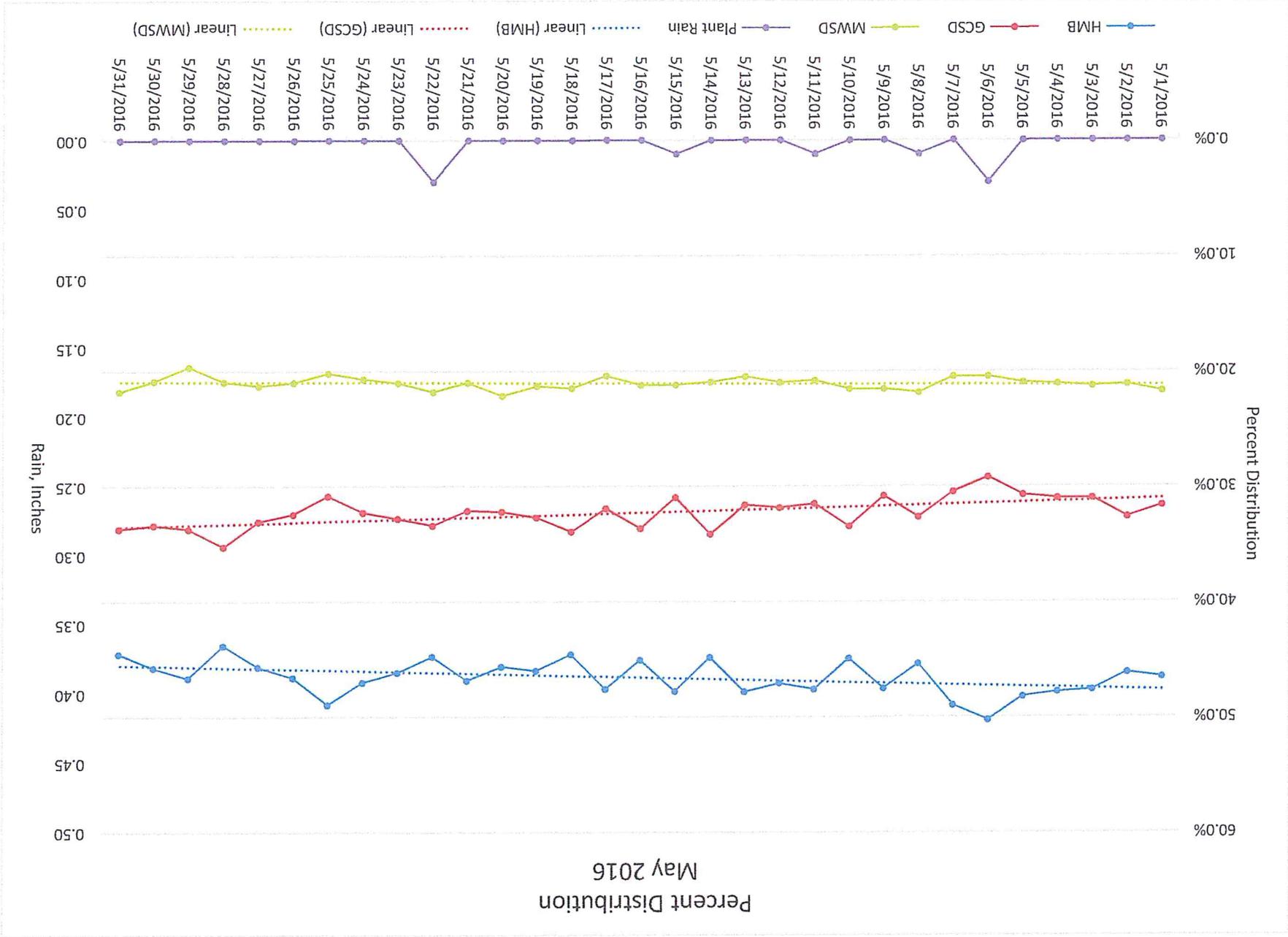
<u>Date</u>	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>	<u>Rain Plant</u>	<u>Rain Portola</u>	<u>Rain Montara</u>
5/1/2016	0.670	0.456	0.313	1.439	0.00	0.00	0.00
5/2/2016	0.585	0.414	0.268	1.267	0.00	0.00	0.00
5/3/2016	0.602	0.392	0.269	1.263	0.00	0.00	0.00
5/4/2016	0.599	0.388	0.264	1.251	0.00	0.00	0.00
5/5/2016	0.600	0.383	0.261	1.244	0.00	0.00	0.00
5/6/2016	0.653	0.380	0.266	1.299	0.03	0.05	0.04
5/7/2016	0.682	0.425	0.285	1.392	0.00	0.00	0.03
5/8/2016	0.625	0.450	0.301	1.376	0.01	0.00	0.00
5/9/2016	0.589	0.382	0.267	1.238	0.00	0.00	0.00
5/10/2016	0.551	0.410	0.264	1.225	0.00	0.00	0.00
5/11/2016	0.593	0.392	0.259	1.244	0.01	0.00	0.00
5/12/2016	0.579	0.392	0.258	1.229	0.00	0.00	0.00
5/13/2016	0.605	0.400	0.259	1.264	0.00	0.00	0.00
5/14/2016	0.603	0.460	0.282	1.345	0.00	0.00	0.00
5/15/2016	0.679	0.440	0.301	1.42	0.01	0.00	0.01
5/16/2016	0.563	0.421	0.265	1.249	0.00	0.00	0.00
5/17/2016	0.616	0.413	0.264	1.293	0.00	0.00	0.00
5/18/2016	0.538	0.409	0.259	1.206	0.00	0.00	0.00
5/19/2016	0.569	0.404	0.263	1.236	0.00	0.00	0.00
5/20/2016	0.561	0.396	0.272	1.229	0.00	0.00	0.00
5/21/2016	0.620	0.426	0.278	1.324	0.00	0.00	0.00
5/22/2016	0.602	0.449	0.293	1.344	0.03	0.00	0.00
5/23/2016	0.562	0.400	0.256	1.218	0.00	0.00	0.00
5/24/2016	0.584	0.401	0.257	1.242	0.00	0.00	0.00
5/25/2016	0.614	0.387	0.253	1.254	0.00	0.00	0.01
5/26/2016	0.573	0.399	0.258	1.23	0.00	0.00	0.00
5/27/2016	0.541	0.392	0.252	1.185	0.00	0.00	0.00
5/28/2016	0.561	0.452	0.268	1.281	0.00	0.00	0.00
5/29/2016	0.632	0.457	0.266	1.355	0.00	0.00	0.00
5/30/2016	0.625	0.457	0.285	1.367	0.00	0.00	0.00
5/31/2016	0.528	0.400	0.258	1.186	0.00	0.00	0.00
Totals	18.505	12.826	8.364	39.695	0.09	0.05	0.09

Summary

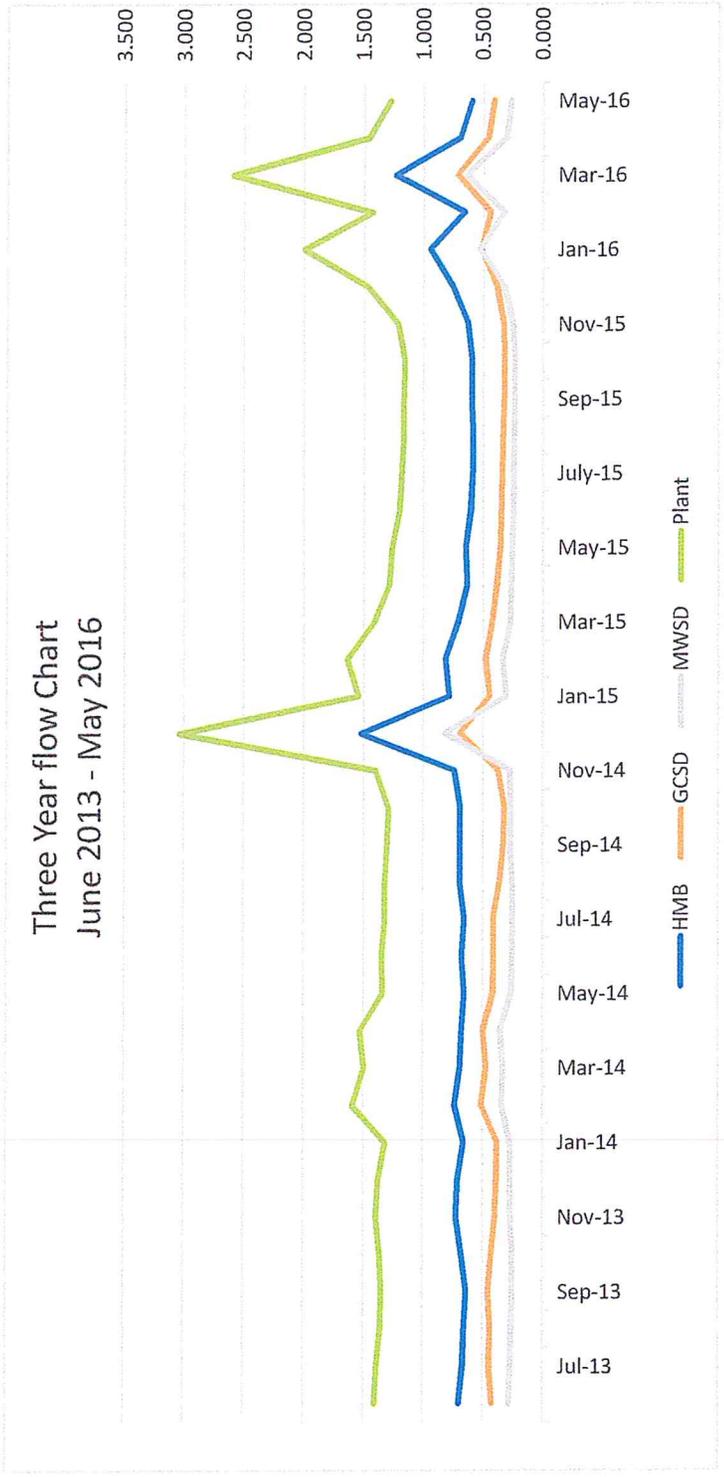
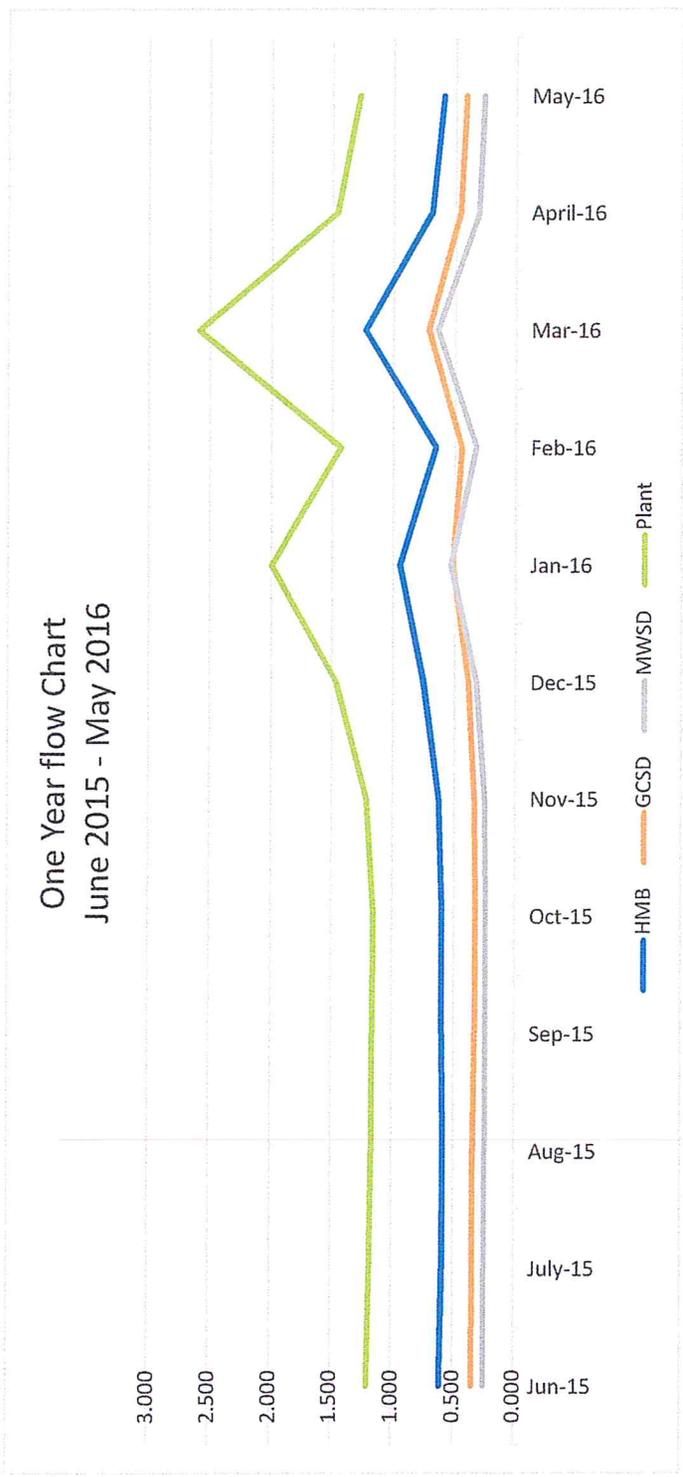
	<u>HMB</u>	<u>GCSD</u>	<u>MWSD</u>	<u>Plant</u>
Minimum	0.528	0.380	0.252	1.185
Average	0.597	0.414	0.270	1.280

Sewer Authority Mid-Coastside Monthly Flow Distribution Report, May 2016





Most recent flow calibration March 2016





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Review of Current Investment Portfolio

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

- The District has most of its idle sewer funds deposited in the State of California's Local Agency Investment Fund (LAIF). The Monthly Average interest rate for February was 0.552 for May 2016.
- The District has one checking account with Wells Fargo Bank for Water and Sewer Funds that is largely backed by Federal securities.

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

SUBJECT: Connection Permit Applications Received

As of July 7, 2016 the following new Sewer Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of July 7, 2016 the following new Water (Private Fire Sprinkler) Connection Permit applications were received since the last report:

Date of Application	Property Owner	Site Address	Home Size

As of July 7, 2016 the following new Water Connection Permit applications were received since the last report:

Date of App.	Property Owner	Site Address	Home Size	Type of Connection

RECOMMENDATION:

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



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Monthly Water Production Report

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

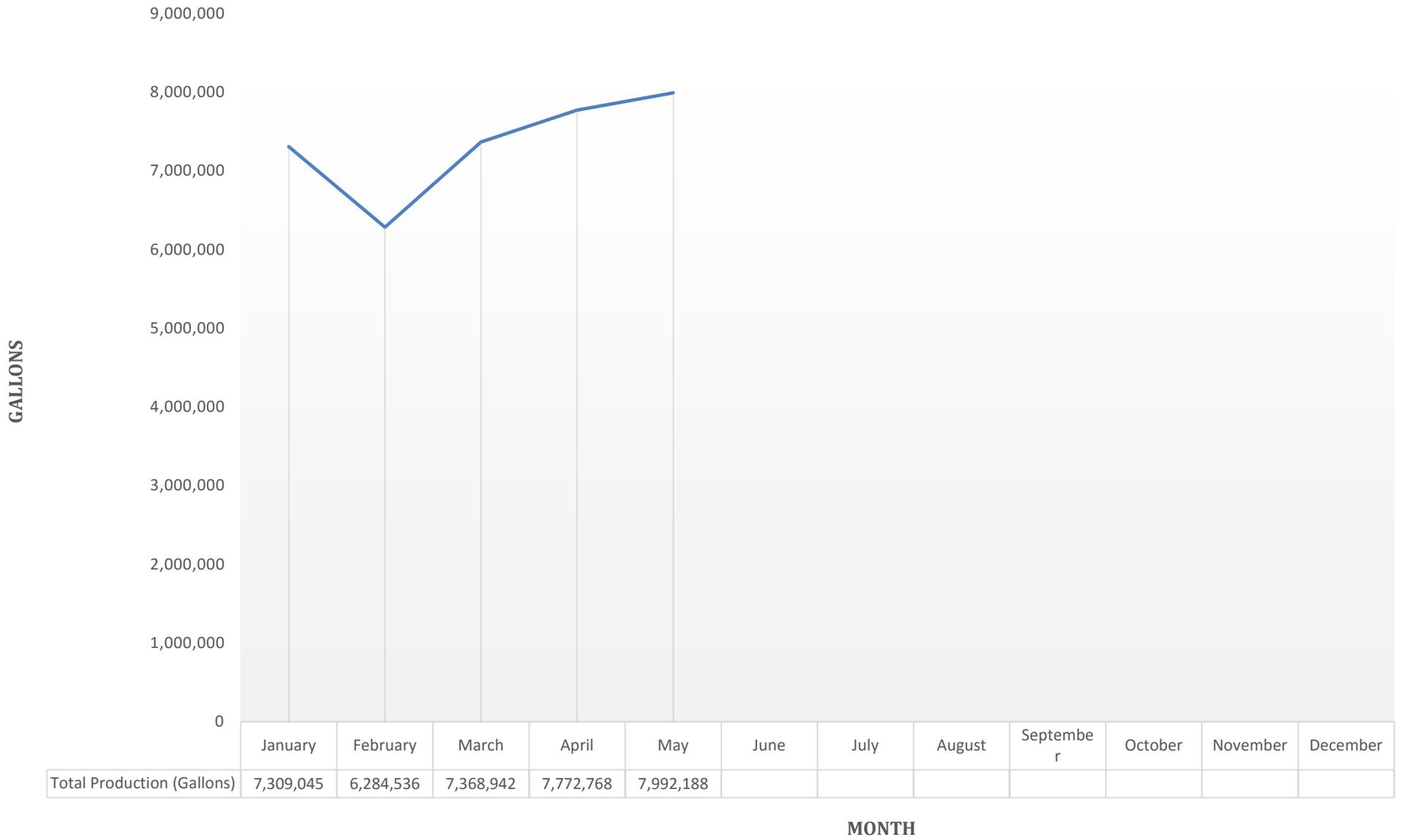
The first shows a consolidated from all sources by month. The second shows each water source the District uses, both wells and surface water. The production is shown in gallons of water produced.

RECOMMENDATION:

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

Attachments: 2

TOTAL PRODUCTION 2016 (Gallons)





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

SUBJECT: Rain Report

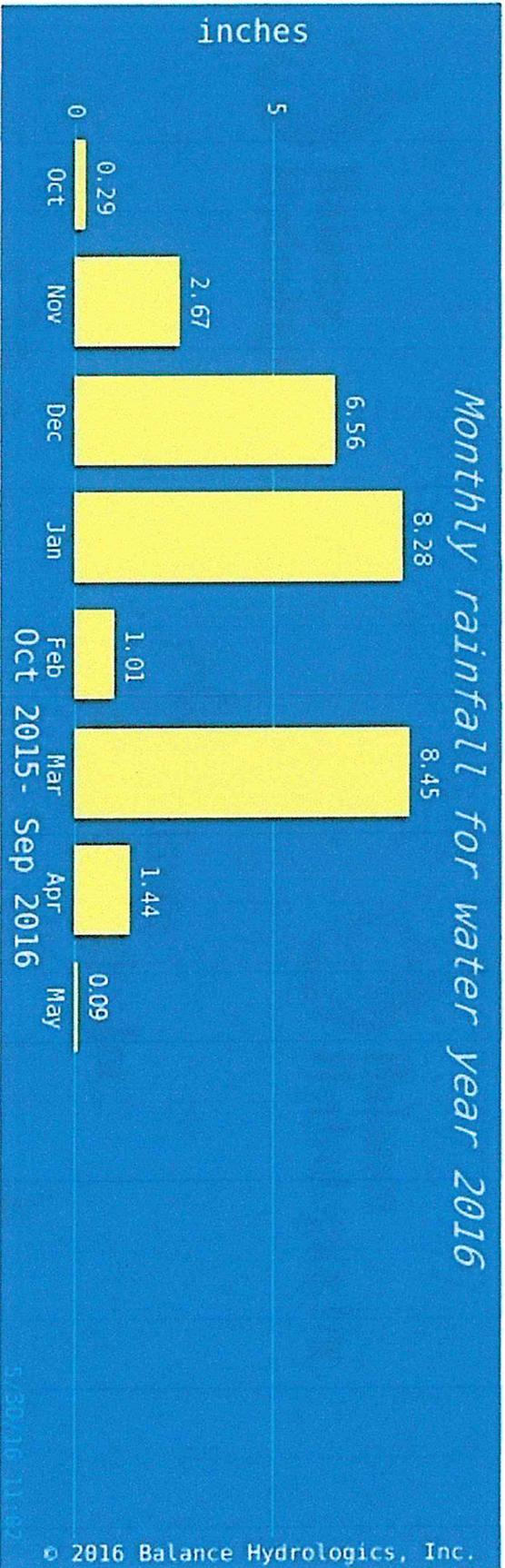
The attached chart shows the monthly rainfall at Alta Vista Treatment Plant for the current and prior water years along with seven-year average rain fall.

RECOMMENDATION:

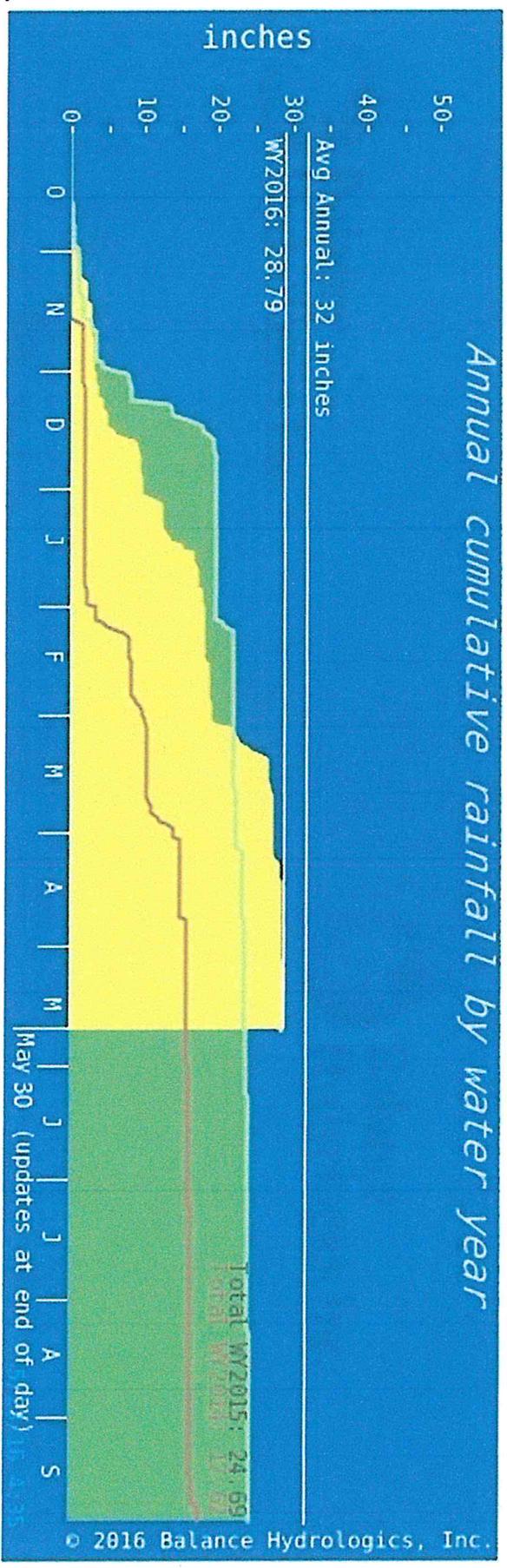
No action is required. These reports are provided for the Board's information only.

Attachments: 2

Monthly Rainfall Report Oct 2015 – Sept 2016



Annual Cumulative Rainfall





MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

A handwritten signature in black ink, appearing to be 'C Heldmaier'.

**SUBJECT: Review and Possible Action Changes in MWSD
SAM Flows.**

The January Flow report for the Sewer Authority Mid-Coastside (SAM) showed 26.7% of all flows contributed to the SAM plant coming from Montara. This is the single biggest contribution at least within the past decade. The January MWSD flow would be for the first time a higher than the larger Granada Community Services District. February flows were reported within a normal range for MWSD. March flows were also clearly elevated. SAM staff was alerted to the sudden changes in flow and was asked to provide an explanation.

The SAM Manager provided a report at the June 27 SAM meeting summarizing the findings of an investigation into the matter. The elevated Montara flows from January through March 16 were a combination of additional pumping of groundwater and rerouted sewage, and meter calibration deviations.

Additionally the report highlights further concerns about the SAM metering system. Instead of the SAM inflow meter the SAM mid-plant meter has been used for past calculations. Inconsistencies in the allocation of sewage from Rocket Farms and the Frenchman's Creek development are also of concern.

RECOMMENDATION:

This item has been placed on the agenda to allow the MWSD SAM Representatives to report to the full Board, discuss, and provide direction to staff and SAM representatives.



SEWER AUTHORITY MID-COASTSIDE

Staff Report

TO: Honorable Board of Directors
FROM: Beverli A. Marshall, General Manager
DATE: June 27, 2016
REPORT BY: Kishen Prathivadi
SUBJECT: **Flow Measurement Update**

Staff Recommendation

Staff recommends that the Board receive the report, discuss the recommendations, and provide direction.

Fiscal Impact

There is no fiscal impact from this report.

Background and Discussion/Report

At the May 5, 2016, Montara Water and Sanitary District (MWSD) Board of Directors meeting, it was recommended that SAM staff conduct a study on the flow measurement. Clemens Heldmaier, General Manager, MWSD reported that their flows identified in the SAM Flow Report appeared to be too high in the month of January. Therefore, SAM staff performed a review of the flowmeters used to measure the amount of sewerage entering the wastewater treatment plant (WWTP) from all the three member agencies (MWSD, GCSD, and HMB) and also reviewed the method adopted to report the flows to the Board.

The following is a summary of report findings:

- All flowmeters are within acceptable limits except for Montara Pump Station flowmeter which read an error of +11.1% and Vallemar Pump Station which read an

BOARD MEMBERS:	S. Boyd	R. Kowalczyk	R. Lohman
	D. Ruddock	K. Slater-Carter	L. Woren
ALTERNATE MEMBERS:	M. Clark	B. Huber	J. Muller

error of +5%. The flowmeters required an adjustment and now, after correction, reads an error of less than 1%.

- RO reject flow from Rocket Farms was not added to GCSD and therefore the distribution percentage reported earlier was inaccurate.
- Mid Plant flow was considered for flow calculations. This flow consists of #3 water flow, influent flow, flow due to rain and wash down and drain flow from the belt press. Although the # 3 water flow was deducted the flow due to rain, wash down and drain flow from belt press were not subtracted.
- Reviewed and estimated volume of water that entered the sewer system due to Montara Pump Station force main replacement construction activities. The volume of water that entered the sewer system was insignificant.

Supporting Documents

Attachment A: Technical Report on Flow Measurement

BOARD MEMBERS:	S. Boyd	R. Kowalczyk	R. Lohman
	D. Ruddock	K. Slater-Carter	L. Woren
ALTERNATE MEMBERS:	M. Clark	B. Huber	J. Muller

Report on Flow Measurement

Background

Montara Water and Sanitary District (MWSD) reported that their flows as indicated by SAM appeared to be high in the month of January and required SAM staff to investigate. MWSD also reported that there could have been an excess of sewer inflow due to the construction activities on the force main replacement project at Montara . As a result of it, this study was conducted . SAM staff performed a review of the flowmeters used to measure the amount of sewerage entering the wastewater treatment plant (WWTP) from the all three member agencies – MWSD, Granada Community Services District (GCSD) and the City of Half Moon Bay (HMB) and also reviewed the method adopted to report the flows to the Board. Detailed investigation was done to determine the amount of sewer inflow during the construction activities of the Montara Pump Station Force Main Replacement Project.

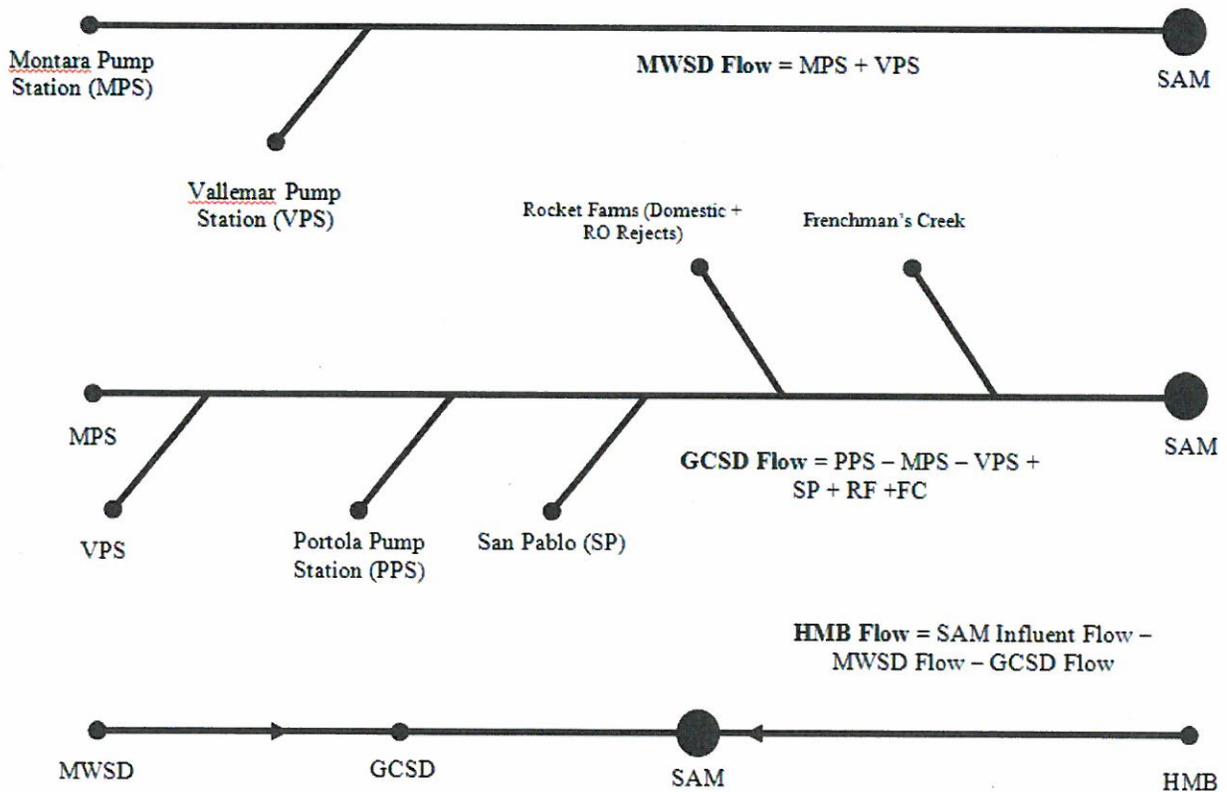
Sewerage enters SAM's WWTP via the Intertie Pipeline System (IPS), a network of force mains, gravity mains, and pump stations (Figure 1). Sewerage from MWSD enters the IPS via the Montara Pump Station and Vallemar Pump Station. Sewerage from GCSD enters the IPS via the Princeton Pump Station, via a gravity line which flows to the suction side of the Portola Pump Station, a line from the San Pablo Lift Station and a gravity pipeline from Frenchman's Creek and Rocket Farms that flows into the larger Portola IPS gravity line located downstream of the Portola Pump Station. Sewerage from the City of HMB enters the system at the very end of the IPS, just before the headworks of the WWTP.

Flow measurement

Contributing flow from MWSD is measured from the combined flow of a meter located on the discharge side of the Montara Pump Station, and a meter located on the discharge side of the Vallemar Pump Station. Contributing flow from GCSD is measured from the Portola PS meter, subtracting out the MWSD flows, and adding a monthly flow estimate for the Frenchman’s Creek and a measured flow given by Rocket Farms for the domestic flow as well as the RO rejects. Contributing flow from the City of HMB is calculated from subtracting all upstream flows (MWSD and GCSD) from the headworks inflow totalizer. A schematic is attached as Figure 2.

The flow estimate from Frenchman’s Creek is accounted for using monthly flow estimates that were generated by applying a share factor to aggregate monthly GCSD flow rates from SAM’s 1998-99 Annual Flow Report. This agreement has not been amended or changed since its inception in 2000.

Schematic-Fig 2



Flow Meters

A review of SAM's accounting flow meters was conducted to investigate the reliability of each of them and ensure the correctness of the readings. Calibration reports have been attached as Annexure A.

Findings:

Montara PS: This is equipped with a Foxboro 2806 magnetic flow tube with IMT25 Transmitter installed vertically in the pump station's dry pit pump gallery. The manufacturer recommends installing the meter vertically with the flow path going up, and having straight unobstructed piping for a distance of five (5) pipe diameters upstream and three (3) pipe diameters downstream. The flowmeter meets this recommendation for the downstream dimension, but does not for the upstream dimension, where the meter appears to be only two (2) pipe diameters away from a 90-degree fitting.

In order to verify the correctness of the flow meter a Flexim Flowmeter Model F601 Transit time meter was attached to the pipe downstream of mag meter as a comparison meter. The pump was allowed to flow and the mag meter and comparison readings were noted.

The Magnetic meter display read within 11% of transit time test meter indicating an error of 11.1%. Meter was adjusted for the factor and rechecked. The error dropped down to 1% which is acceptable.

Vallemar PS: This is equipped with a Krohne Aquaflex F/6 8" tube installed in a sub-surface concrete vault located on the discharge side of the pump. The manufacturer recommends installing the meter with any configuration, so long as the pipe and measuring tube remains full at all times. The meter should be installed with a run of straight, unobstructed piping for a distance of five (5) meter diameters upstream, and two (2) meter diameters downstream. The meter appears to be meeting these recommendations for both directions.

In order to verify the correctness of the flowmeter a Flexim Flow Meter Model F601 Transit time meter was attached to the pipe next to the magnetic meter as a comparison meter. The pump was allowed to flow and the mag meter and comparison readings were noted.

The Magnetic meter display read within 5% of transit time test meter indicating an error of 5%. Meter was adjusted for the factor and rechecked. The error dropped to 0.3%.

Portola PS: This is equipped with a Foxboro 2806 magnetic flow tube with IMT25 Transmitter installed vertically in the pump station's dry pit pump gallery. The manufacturer recommends

installing the meter vertically with the flow path going up, and having straight unobstructed piping for a distance of five (5) pipe diameters upstream and three (3) pipe diameters downstream. A 90 degree fitting is located only two (2) pipe diameters upstream of the meter, and a plug-valve is located only two (2) pipe diameters downstream of the meter.

In order to verify the correctness of the flow meter a Flexim Flowmeter Model F601 Transit time meter was attached to the pipe downstream of mag meter as a comparison meter. The pump was allowed to flow and the mag meter and comparison readings were noted.

The Magnetic meter display read within 7.5% of transit time test meter indicating an error of 7.5%. No adjustments were required .

Influent Flowmeter:

An open channel flow meter, Milltronics HydroRanger 200 calculates flow over a 24" Parshall flume. Parshall flumes are commonly used in the wastewater industry to measure open channel flow rates, due to the method being largely unaffected by solids in the flow stream, and due to very little headloss associated with this method.

The level measured by the flow meter was verified with a secondary measurement. A 24" Parshall flume Lookup table was used to confirm that the flow reading on the meter corresponded to the expected flow rate in the table. The SAM SCADA system read 1.8 mgd and HydroRanger 200 read 1.81 mgd .No adjustments required.

Sewer Inflow from Montara Pump Station Force Main Replacement Project:

SAM replaced the Montara Pump Station force main on Vallemar Street in Montara between November 2015 and January 2016. The new force main was constructed while the existing force main remained active. In January 2016 the new force main was connected to the Intertie Pipeline System (IPS) ; was put into permanent service; and the existing force main was abandoned in place. Construction activities required dewatering the existing force main prior to connecting the new force main to the IPS. This water was pumped into the SAM collection system and eventually re-pumped by the Montara PS. Groundwater was also pumped into the sewer collection system during construction. The following is an estimate of the amount of wastewater and groundwater that entered the system due to the construction activities:

Wastewater:

Wastewater was pumped from the existing 12 inch diameter IPS on January 12, 2016 in an attempt to dewater the pipeline to perform the final tie-in. The contractor was unable to drain the pipeline after 8 hours of steady pumping. It was determined that a new inline valve needed to be installed to construct the tie-in. On January 21, 2016 the inline valve was installed , contents pumped into the SAM collection system; and the tie in was completed. Table below summarizes the estimated volume of wastewater drained from the IPS during these two events.

Date	Volume (gallons)	Determination
1/12/16	48,000	8 hours of pumping with 100gpm pump
1/21/16	16,500	Station 5+00 to Station 33+00 (location of new inline valve)
Total	64,500	

Groundwater:

Groundwater was pumped for several days into the SAM collection system to facilitate construction of the new pipeline in the vicinity of highway 1 and Vallemar Street. Table below summarizes the estimated volume of groundwater pumped into the SAM collection system.

Date	Volume (gallons)	Determination
1/7/16	48,000	8 hours of pumping at approximately 100gpm
1/8/16	48,000	8 hours of pumping at approximately 100gpm
1/11/16	48,000	8 hours of pumping at approximately 100gpm
1/12/16	48,000	8 hours of pumping at approximately 100gpm
1/21/16	48,000	8 hours of pumping at approximately 100gpm
Total	240,000	

Therefore the total estimated volume of both the wastewater and groundwater that entered the SAM collection system, and was re-pumped by the Montara Pump Station, is 304,500 gallons.

Considering the total flow at Montara for the month of January to be 16.5 milion gallons, this amount is approximately less than 2% of the total flow, which is very insignificant.

Methodology for Reporting:

Existing method :

- a) MWSD- Flow from metered locations at Montara PS as well as Vallemar PS are added and is reported as flow from MWSD
- b) GCSD- Flow from metered locations at San Pablo, Portola, along with flow data received from Rocket Farms for Domestic flows and a constant assumed discharge from Frenchman's creek are added and the metered flow from Montara PS and Vallemar PS is deducted to obtain the contributing flow from GCSD.
- c) HMB- Flow from metered location at Mid plant is considered and # 3 water flow, RO reject flow from Rocket Farms and Truck flow are deducted from the mid plant flow along with MWSD and GCSD flow.

The above is not very accurate due to the following reasons:

1. Mid plant flow consists of # 3 water flow, influent flow, flow due to rain and wash down and drain flow from the belt press.
2. The RO reject flow from Rocket Farms need to be added to GCSD.

Recommendations:

1. As far as possible, metered flow must be considered for all locations.
2. Install a meter for the Frenchman's Creek source, to account for the actual flow rates of this source rather than relying on estimates.
3. If metered flow is not available then use influent flow for calculations rather than mid plant flow. Revised method for calculating flow:
 - a) MWSD- Flow from metered locations at Montara PS as well as Vallemar PS are added and is reported as flow from MWSD
 - b) GCSD- Flow from metered locations at San Pablo, Portola, along with flow data received from Rocket Farms for Domestic flows, flow data received from Rocket Farms on RO reject flow and a constant assumed discharge from Frenchman's creek are added and the metered flow from Montara PS and Vallemar PS is deducted to obtain the contributing flow from GCSD.
 - c) HMB-Flow from metered location at the influent entry is considered and the flow from MWSD and GCSD is deducted to obtain the discharge from HMB.

The revised method for calculating the flow has been considered and the variation in average flow as well as the distribution percentage is attached as Annexure B.

ANNEXURE A
CALIBRATION REPORTS



FLOW MONITORING SYSTEM CALIBRATION

Date: May 27, 2016
 Type of Calibration: Comparison
 Company Name: Sewer Authority Mid-Coastside
 Contact Name: Kishen Prathivadi

Ambient ~65 Deg F
 Liquid Temperature: ~65 Deg F
 Site Name: Montara Light House Station

Flow Monitoring System Description

Tube Model: Foxboro 2806 mag Flow tube with IMT25 Transmitter
 Meter Factor: As Found 0.546 and As Left 0.596
 Tube Model: 6"

Site Description: Magnetic Flow Tube Installed in a vertical line.

Method Used:

A Flexim Flow meter Model F601 Transit Time meter was attached to the pipe downstream of mag meter as a comparison meter. The Pump was allowed to flow and the mag meter and Comparison meter readings were noted. Sound Speed was ~1485 m/s indicating proper installation. The Display on the flow meter was read. Zero Flow was confirmed by shutting off all pumps. Pumps were activated and a comparison was made.

Results:

Magmeter Display read within 11% of Transit Time test Meter before adjustment was made. After Adjustment meter was within 1% of comparison meter.

Pumps	Foxboro	Flexim	Error	Meter Factor
Off	0	0	0.00%	0.546
Running Before Correction	~277	~246	~+11.1%	0.546
Running After Correction	~209	~207	~+1%	0.596

Standards Used
 Flexim Flow meter Model F601.
 Settings:
 Ductile Iron: OD=13.402"
 WT= 0.475"
 Liner: 0.25" Cement
 2 Path, 4.34" Spacing

Field Service Engineer:

Anton Loof

Next Calibration Due:

May 27, 2017

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 Brisbane CA 94005
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FLOW MONITORING SYSTEM CALIBRATION

Date: May 27, 2016
 Type of Calibration: Comparison
 Company Name: Sewer Authority Mid-Coastside
 Contact Name: Kishen Prathivadi

Ambient ~65 Deg F
 Liquid Temperature: ~65 Deg F
 Site Name: Vallemar St, Moss Beach, California

Flow Monitoring System Description
 Tube Model: Krohne Aquaflex F/6 8"
 Meter Factor: 2.274
 Tube Model: 8"



Site Description: Magnetic Flow Tube Installed in a horizontal line.

Method Used:

The Display on the flow meter was read. Zero Flow was confirmed by shutting off all pumps. Zero Routine performed on meter after all valves were closed. Before adjustment display read ~-1.7 GPM

A Flexim Flow meter Model F601 Transit Time meter was attached to the pipe next to mag meter as a comparison meter. Each Pump was allowed to flow and the magmeter and Comparison meter readings were noted. Sound Speed was ~1485 m/s indicating proper installation.

Results:

Magmeter Display read within 5% of Transit Time test Meter. No adjustment was made to Magnetic Flowmeter.

Pumps	Krohne	Flexim	Error
0	0	0	0.00%
1	~1800	~1710	-5%

Standards Used
 Auto Loop Calibrator
 Nassau Model: 4060
 Flexim Flow meter Model F601.
 Settings:
 OD=8.625"
 WT= 0.5"
 2 Path, 4.34" Spacing

Field Service Engineer: Anton Loof

Next Calibration Due: May 27, 2017



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FLOW MONITORING SYSTEM CALIBRATION

Date: June 20, 2016
 Type of Calibration: Comparison
 Company Name: Sewer Authority Mid-Coastside
 Contact Name: Kishen Prathivadi
 Ambient: ~65 Deg F
 Liquid Temperature: ~65 Deg F
 Site Name: Vallemar St, Moss Beach, California



Flow Monitoring System Description
 Tube Model: Krohne Aquaflex F/6 8"
 Meter Factor: GKL 4.712 as Found
 Tube Model: 8"

Site Description: Magnetic Flow Tube Installed in a horizontal line.

Method Used:

The Display on the flow meter was read. Zero Flow was confirmed by shutting off all pumps. Zero Routine performed on meter after all valves were closed. Before adjustment display read ~-1.7 GPM

A Flexim Flow meter Model F601 Transit Time meter was attached to the pipe next to mag meter as a comparison meter. Each Pump was allowed to flow and the magmeter and Comparison meter readings were noted. Sound Speed was ~1485 m/s indicating proper installation.

Results:

Magmeter GKL value was adjusted to match secondary meter. After adjusting GSK value to 3.912 meter under test was within 1% of standard meter.

Pumps	Krohne	Flexim	Error
0	0	0	0.00%
1	331	330	+0.3%

Field Service Engineer: Anton Loof
 Next Calibration Due: June 20, 2016



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FLOW MONITORING SYSTEM CALIBRATION

Date: June 3, 2016

CONTACT AND METER LOCATION:

Sewer Authority Mid-Coastside
Contact Name: Kishen Prathivadi

Flow Monitoring System Description

Model: Foxboro magnetic Flowmeter
Site Description: Closed Pipe Flow meter calculating flow through a Magnetic Flowmeter
Size: 8 Inch
Flow Calibration:

Flow Monitoring System Description

Model: Foxboro 2808 Flow tube
Model #: IMT25 and 2808
Serial #: 4345598
Size: 8"

Site Description: Magnetic Flow meter Installed in a horizontal line.

Table with 3 columns: Flowmeter under Test, Standards Used, and Flow Conditions at Test / Common Settings.

A Comparison to a secondary meter was made.

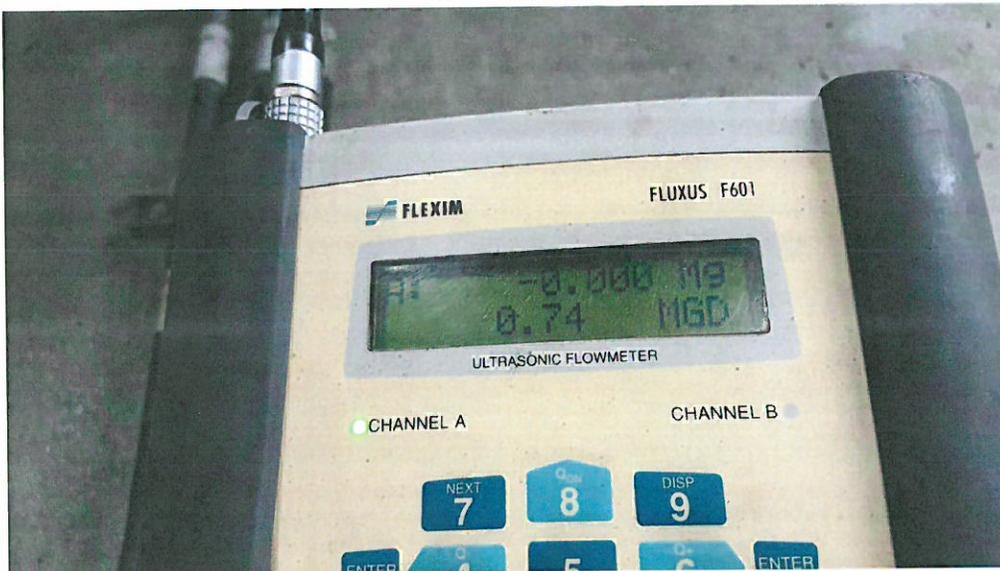
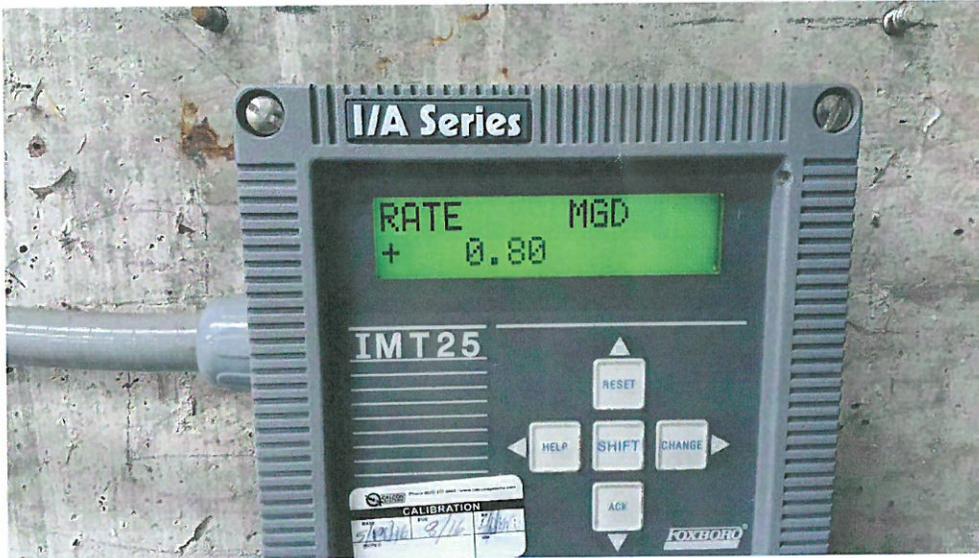
Table with 3 columns: Secondary Meter, Unit under Test, and Difference.

Field Service Engineer: Anton Loof
Next Calibration Due: June 3, 2016

Handwritten signature of Anton Loof



FLOW MONITORING SYSTEM CALIBRATION





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FLOW MONITORING SYSTEM CALIBRATION

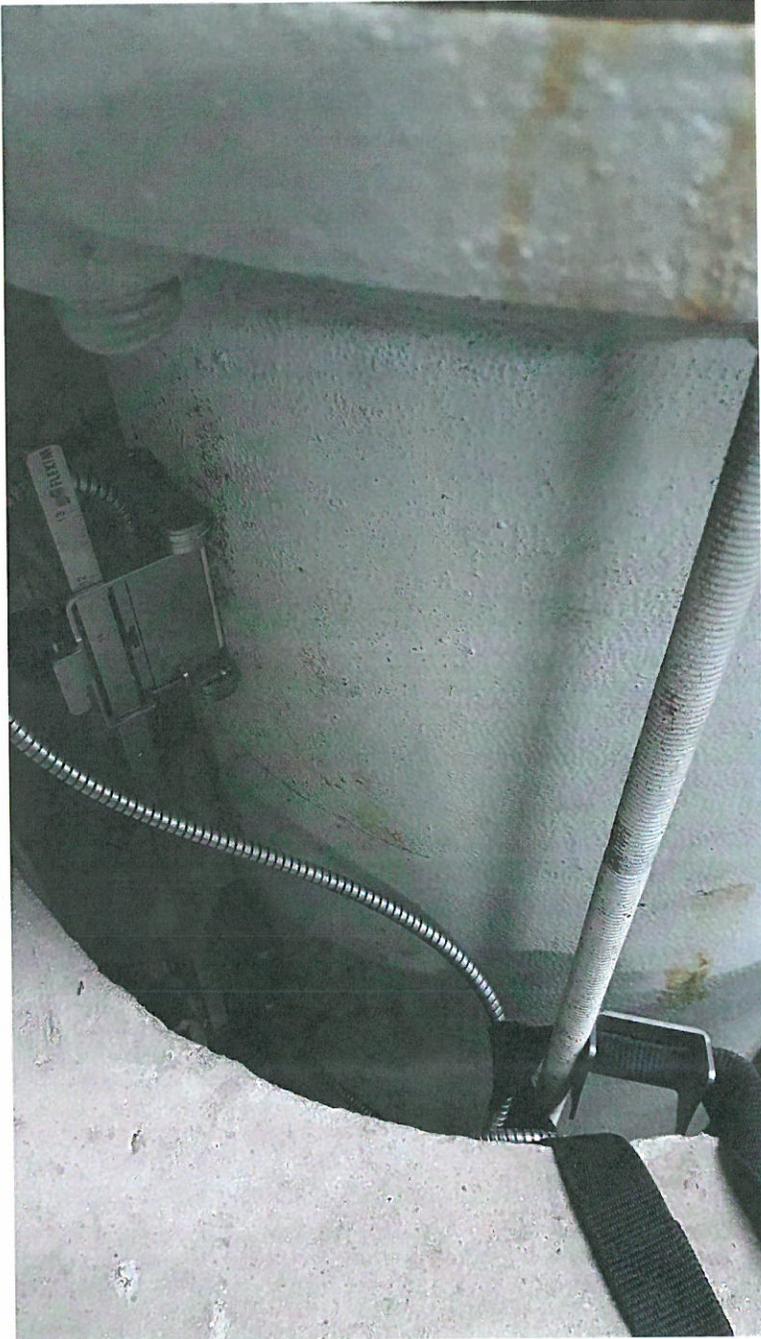


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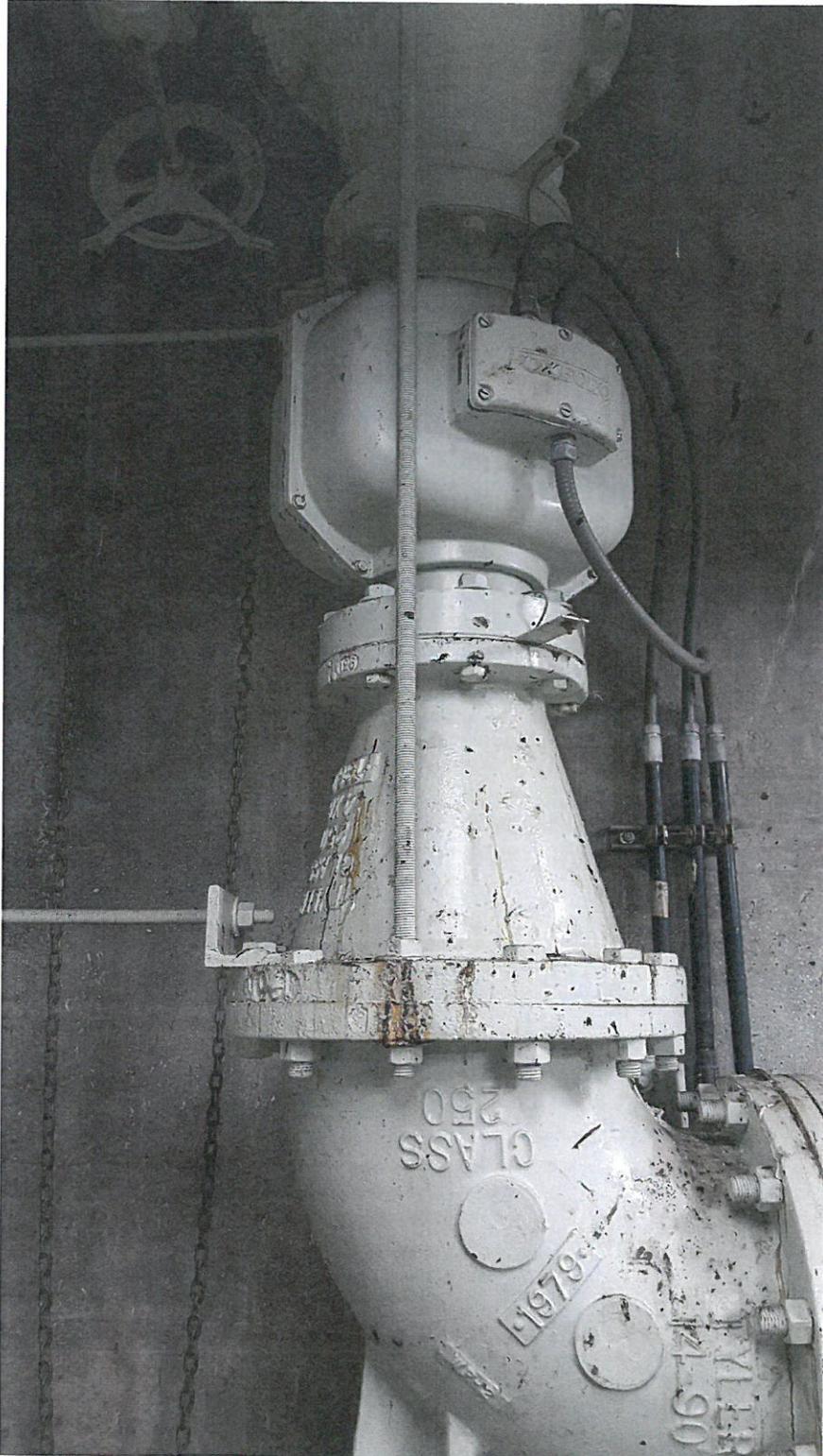
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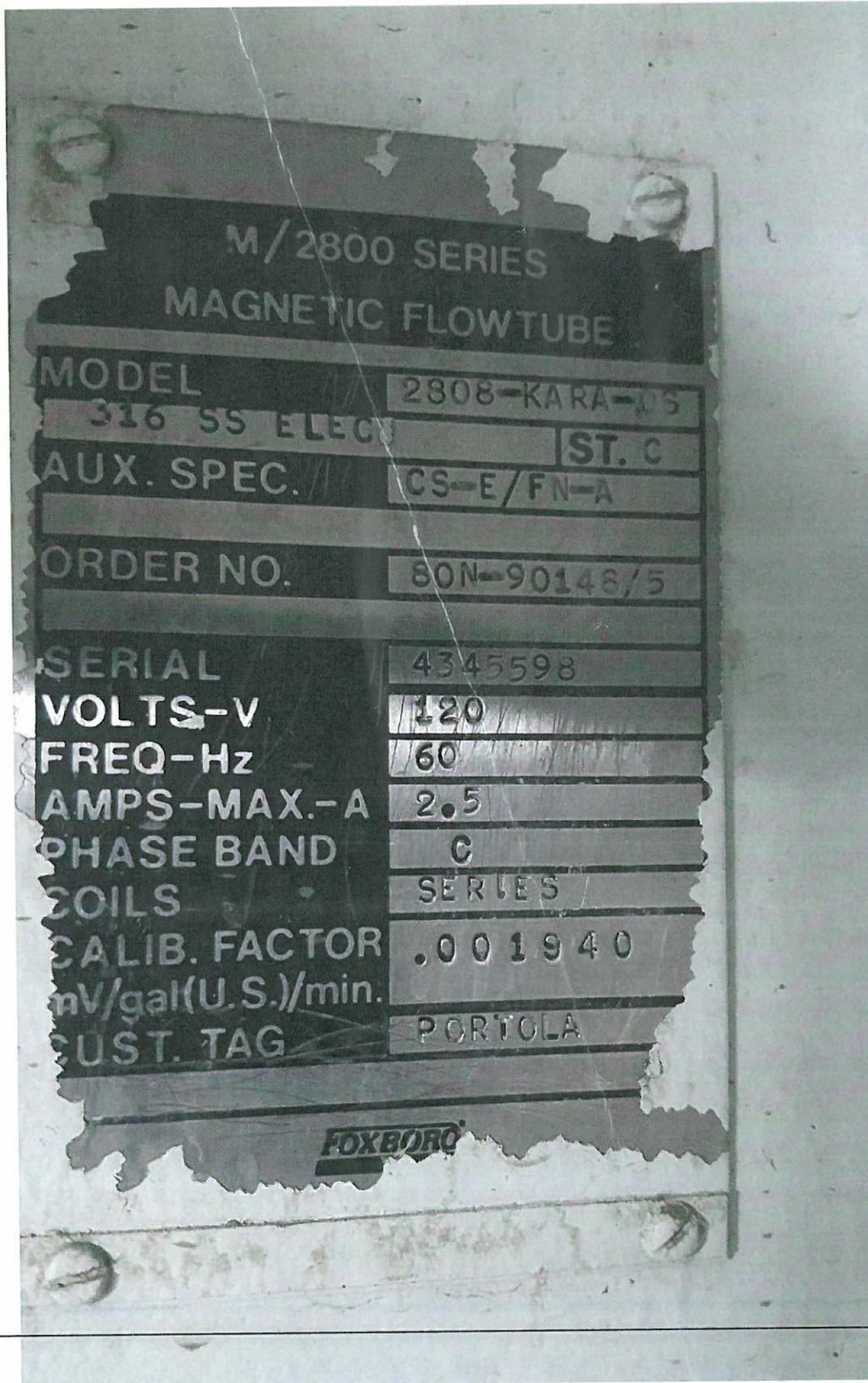
FLOW MONITORING SYSTEM CALIBRATION



94005
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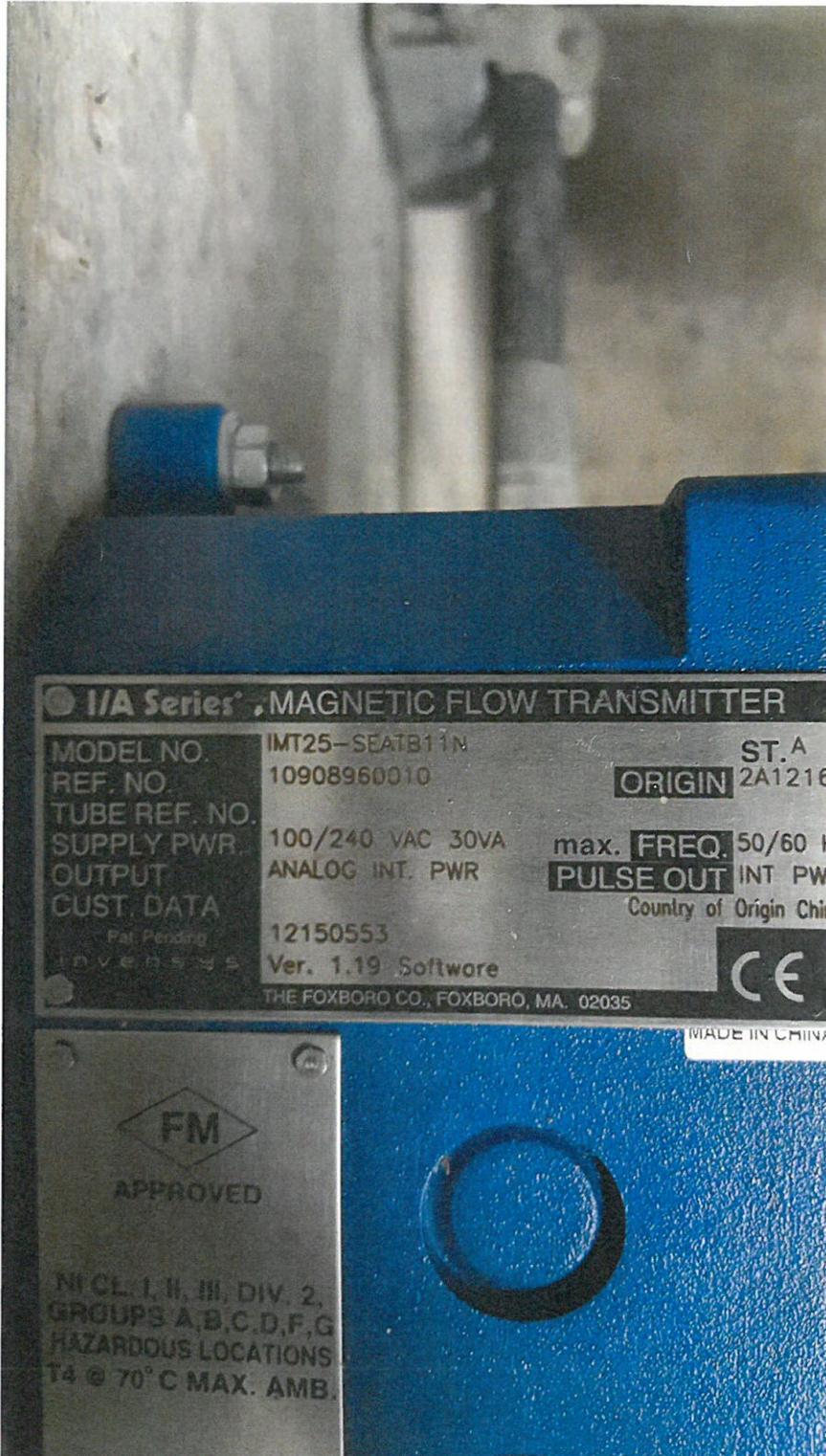


FLOW MONITORING SYSTEM CALIBRATION





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94005
7-4319



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FLOW MONITORING SYSTEM CALIBRATION

Date: June 3, 2016

CONTACT AND METER LOCATION:

Sewer Authority Mid-Coastside

Contact Name: Kishen Prathivadi

Flow Monitoring System Description

Model: Milltronics HydroRanger 200

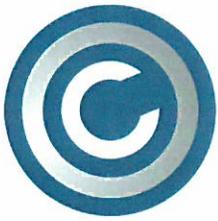
Site Description: Open Channel Flow meter calculating flow over a 24" Parshall Flume

Primary Device: Parshall Flume

Size: 24 Inch

Flow Calibration: The Level measured by the flow meter was verified with a secondary measurement. A 24" Parshall flume Lookup table was used to confirm that the flow reading on the meter corresponded to the expected flow rate in the table.

The actual Level of water was measured below ultrasonic sensor was found to be 6.125" +/- 0.125"
The SAM SCADA System read 1.8 MGD and HydroRanger 200 read 1.81 MGD. Flow measured corresponds to flow on the table for a given level.



FLOW MONITORING SYSTEM CALIBRATION

To access Settings: Press Squares (menu) Button to get Parameters. Then the % (home) button to toggle parameters. To make a change, enter new value, press return. Then menu. Press 3 to see water level over notch.

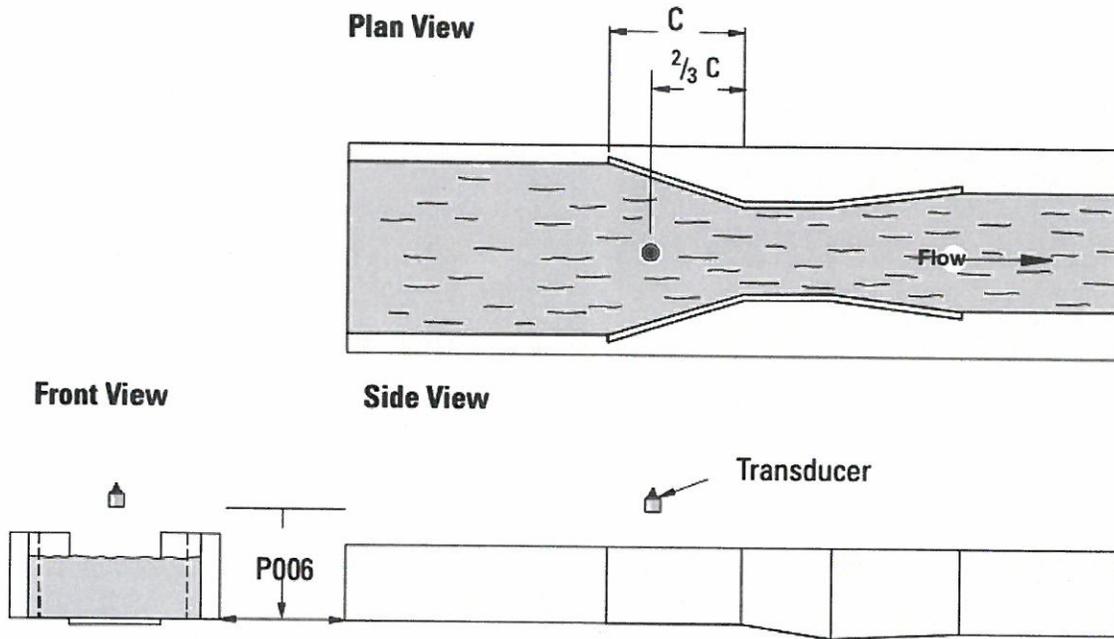
PARAMETERS AS FOUND.

<u>Parameter</u>	<u>Value</u>	<u>Description</u>
P001	6	Operation (Open channel flow)
P002	1	Material: Liquid
P003	3	Rate of change: Fast
P004	104	Sensor type
P005	5	Units of Measure (Inches)
P006	74.150	*Distance from sensor face zero flow level
P007	23.88	Head at maximum flow (inches)
P600	1	Type of primary device
P601	1.55	Exponent value
P602	0.0	Flume width (Palmer Bowlus only)
P603	23.88	Head at maximum flow (inches)
P604	15.0	Maximum flow rate (MGD)
P606	4 (day)	Time units
P630	-3	LCD Totalizer multiplier (Reading x multiplier)
P633	3	LCD Totalizer decimal position
P737	3 (auto Toggle)	Primary display.
P640	-3	Remote totalizer multiplier

Parameter	Index	Value
P600	G	1-Parshall Flume
P601	G	1.22-1.607 (consult your flume documentation)
P603	G	Maximum Head
P604	G	Maximum Flow (Q)
P606	G	Time Units



FLOW MONITORING SYSTEM CALIBRATION



Notes:

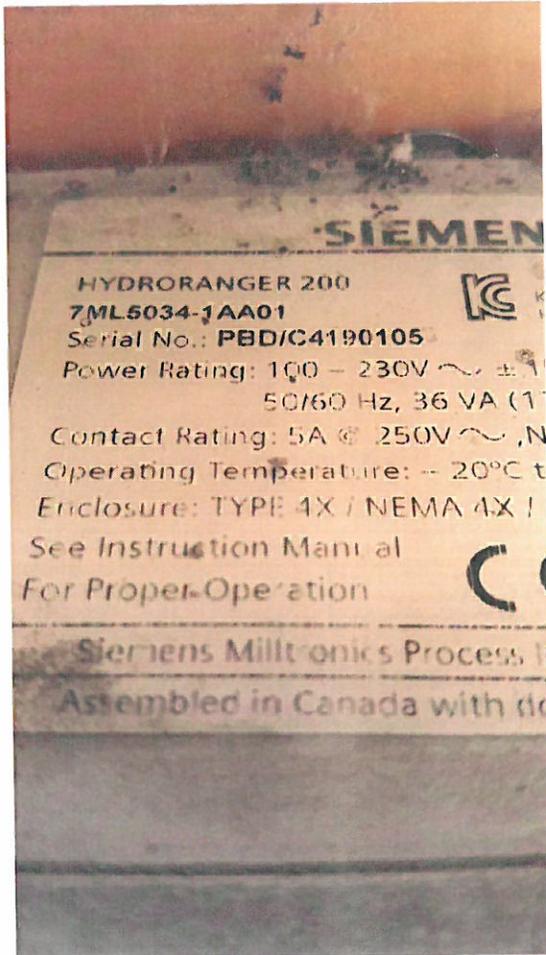
No Changes made to parameters

Field Service Engineer (Print): Anton Loof

Next Calibration Due: June 3rd, 2017



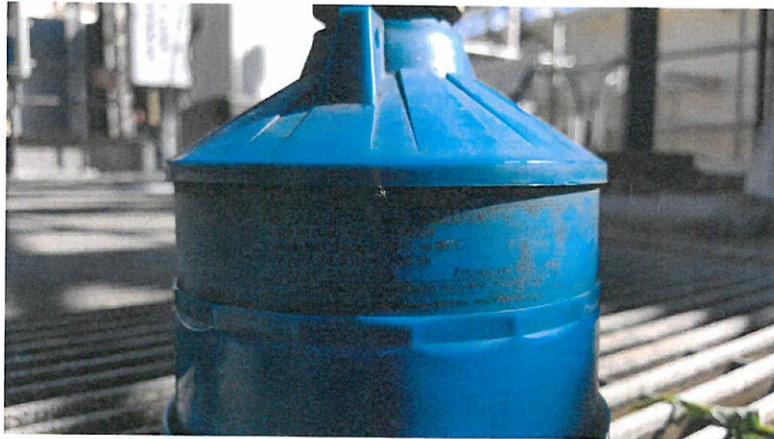
FLOW MONITORING SYSTEM CALIBRATION





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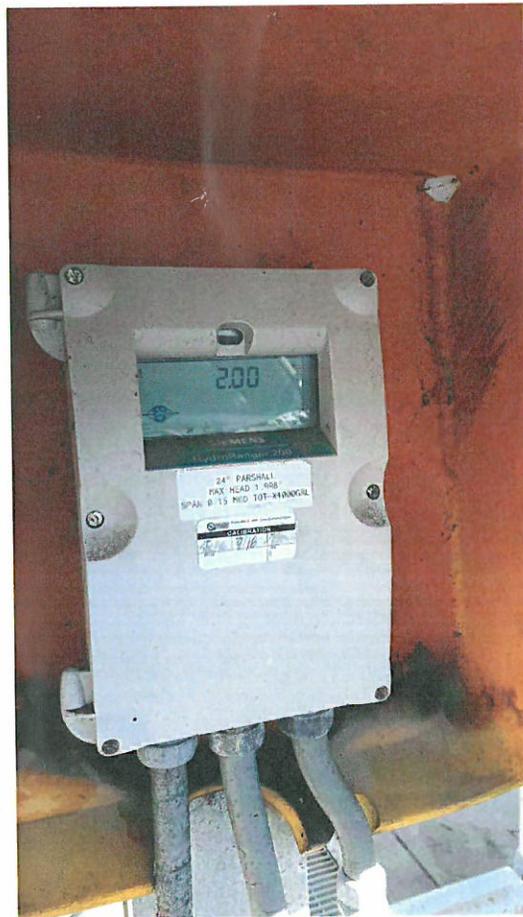


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FLOW MONITORING SYSTEM CALIBRATION

Partial Flow Table 24" Parshall Flume

Head (feet)	Head (Inches)	MGD
0.42	5.04	1.345
0.43	5.16	1.395
0.44	5.28	1.446
0.45	5.40	1.497
0.46	5.52	1.549
0.47	5.64	1.601
0.48	5.76	1.655
0.49	5.88	1.708
0.50	6.00	1.763
0.51	6.12	1.818
0.52	6.24	1.873
0.53	6.36	1.929
0.54	6.48	1.986
0.55	6.60	2.043
0.56	6.72	2.101
0.57	6.84	2.160
0.58	6.96	2.219
0.59	7.08	2.278
0.60	7.20	2.338
0.61	7.32	2.399
0.62	7.44	2.460
0.63	7.56	2.522
0.64	7.68	2.584
0.65	7.80	2.647
0.66	7.92	2.711
0.67	8.04	2.774
0.68	8.16	2.839
0.69	8.28	2.904
0.70	8.40	2.969
0.71	8.52	3.035
0.72	8.64	3.102
0.73	8.76	3.169
0.74	8.88	3.236
0.75	9.00	3.304
0.76	9.12	3.373



FLOW MONITORING SYSTEM CALIBRATION

Date: June 3, 2016

CONTACT AND METER LOCATION:

Sewer Authority Mid-Coastside

Contact Name: Kishen Prathivadi

Flow Monitoring System Description

Model: Milltronics HydroRanger 200

Site Description: Open Channel Flow meter calculating flow over a 60" Rectangular weir

Primary Device: Rectangular weir without end contractions

Size: 60 Inch

Flow Calibration:

Water was stopped until the water leveled off at the crest of weir.

Distance from concrete surface to water was 26.6 at zero Flow.

Meter read 0.00 MGD

Water was resumed to flow and allowed to stabilize

Distance from water to concrete was measured to be 22.9" indicating a rise of 3.7" the HydroRanger 200 display read 1.97 MGD

Sensor is located 51 inches behind weir plate

This is within the spec of at least 3x the greatest head of 15"

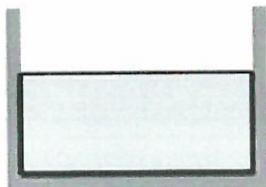
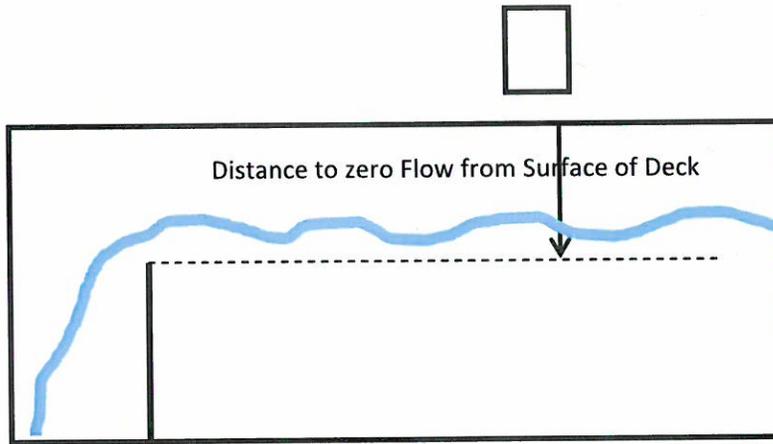
Weir crest was clean, smooth and level

Thickness ¼"

SCADA was compared. When meter read 2.33 MGD, the SCADA read 2.33 MGD



FLOW MONITORING SYSTEM CALIBRATION



**suppressed
rectangular**

Parameter	Index	Value
P600	G	1 - Exponential Function
P601	G	Weir Type
		V-notch
		Suppressed rectangular
		Cipolletti or trapezoidal
		Sutro or proportional
P603	G	Maximum Head
P604	G	Maximum Flow
P606	G	Time Units
P801	G	Range Extension

1. Values are samples only. Consult weir manufacturer's documentation for correct flow exponent.



FLOW MONITORING SYSTEM CALIBRATION

To access Settings: Press Squares (menu) Button to get Parameters. Then the % (home) button to toggle parameters. To make a change, enter new value, press return. Then menu. Press 3 to see water level over notch.

PARAMETERS AS FOUND.

<u>Parameter</u>	<u>Value</u>	<u>Description</u>
P001	6	Operation (Open channel flow)
P002	1	Material: Liquid
P003	2	Rate of change: Medium
P004	112	Sensor type
P005	5	Units of Measure (Inches)
P006	26.800	*Distance from sensor face zero flow level
P007	15.00	Head at maximum flow (inches)
P600	1	Type of primary device
P601	1.500	Exponent value
P602	01 60.00	Flume width (Palmer Bowlus only)
P603	15.00	Head at maximum flow (inches)
P604	15.040	Maximum flow rate (MGD)
P606	4 (day)	Time units
P630	0	LCD Totalizer multiplier (Reading x 1 multiplier)
P633	1 Digit after Decimal	LCD Totalizer decimal position
P737	3 (auto Toggle)	Primary display.
P640	0	Remote totalizer multiplier (x1)

Notes:

No Changes made to parameters



FLOW MONITORING SYSTEM CALIBRATION

A handwritten signature in black ink, appearing to read 'Anton Loof', is positioned above the printed name.

Field Service Engineer (Print): Anton Loof

Next Calibration Due: June 3rd, 2017

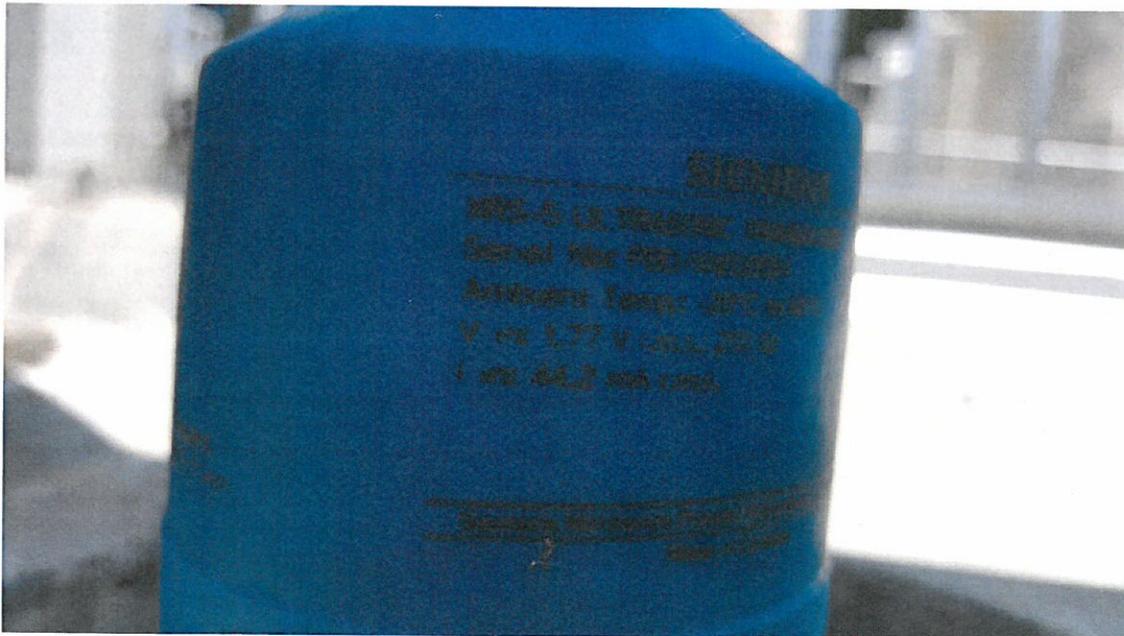
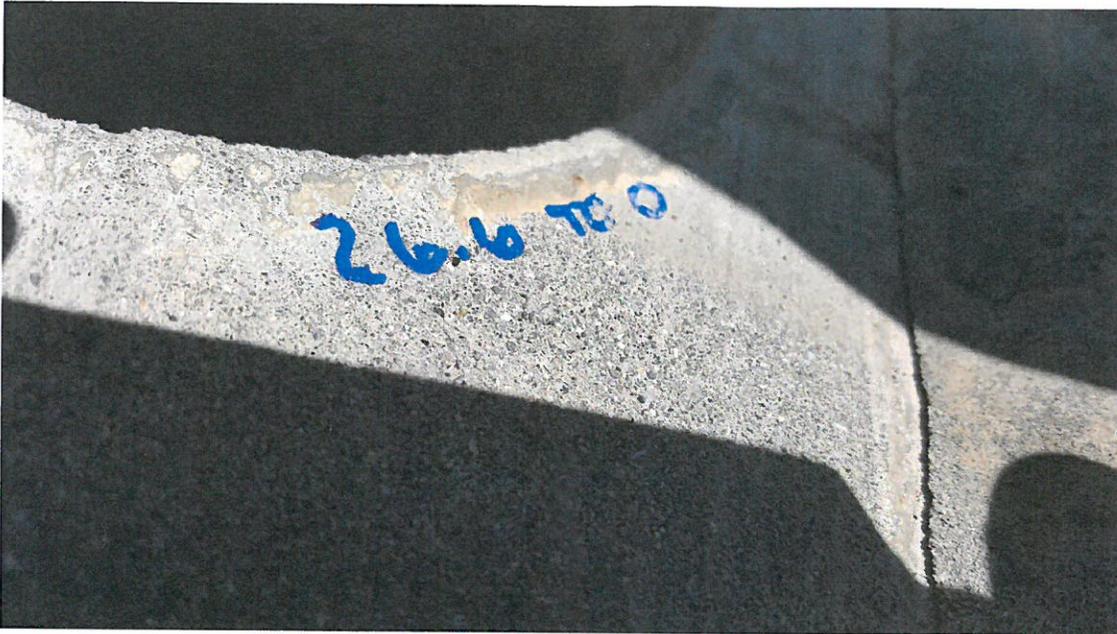
Partial Table of Level versus Flow.

Head in Feet	K=Constant for MGD	L-Crest Length in Feet	Flow MGD	Head Inches
0.00	2.152	5	0.000	0.000
0.01	2.152	5	0.011	0.120
0.28	2.152	5	1.594	3.360
0.29	2.152	5	1.680	3.480
0.30	2.152	5	1.768	3.600
0.31	2.152	5	1.857	3.720
0.32	2.152	5	1.948	3.840
0.33	2.152	5	2.040	3.960
0.34	2.152	5	2.133	4.080
0.35	2.152	5	2.228	4.200



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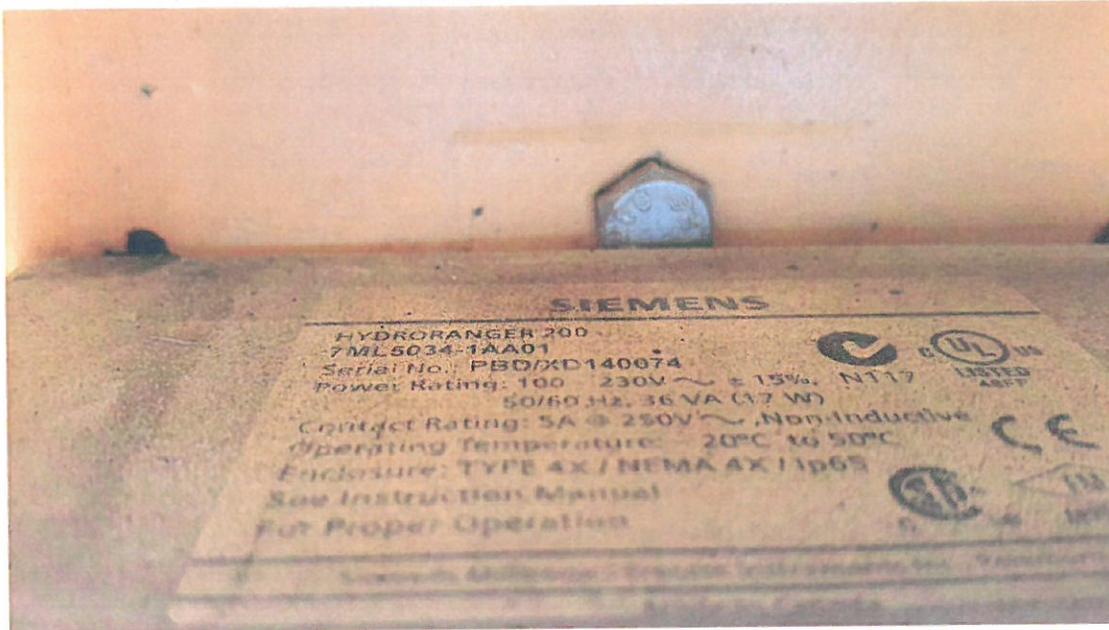
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ANNEXURE B
FLOW VARIATION – REVISED METHOD

AVERAGE FLOW AND DISTRIBUTION- REVISED METHOD

Month	HMB						GCSD						MWSD					
	Average reported earlier	Average recalculated	Difference in average	Distribution reported earlier	Distribution recalculated	Difference in dist	Average reported earlier	Average recalculated	Difference in average	Distribution reported earlier	Distribution recalculated	Difference in dist	Average reported earlier	Average recalculated	Difference in average	Distribution reported earlier	Distribution recalculated	Difference in distribution
January	0.946	0.914	-0.032	47.30%	46.17%	-1.13%	0.52	0.53	0.01	26%	26.94%	0.94%	0.532	0.53	-0.002	26.60%	26.89%	0.29%
February	0.657	0.685	0.028	46.00%	46.20%	0.20%	0.446	0.47	0.024	31.20%	31.77%	0.57%	0.326	0.33	0.004	22.80%	22.03%	-0.77%
March	1.233	1.194	-0.039	47.60%	46.59%	-1.01%	0.717	0.73	0.01	27.70%	28.45%	0.75%	0.641	0.64	-0.001	24.70%	24.95%	0.25%
April	0.695	0.688	-0.007	47.50%	46.44%	-1.06%	0.46	0.486	0.03	31.50%	32.79%	1.29%	0.308	0.308	0	21.00%	20.77%	-0.23%

NOTES:

1. ROCKET FARMS FLOW ADDED TO GCSD WHICH WAS NOT CONSIDERED EARLIER
2. INFLUENT FLOW USED FOR CALCULATIONS RATHER THAN MID PLANT FLOW.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Receipt of Monthly Public Agency Retirement
Service Report.**

The District's board approved the PARS defined benefit plan to go into effect beginning July 1, 2015. Due to delays in establishing the terms of the investments for the plan, the first contribution to PARS did not occur until March 8, 2016. Subsequently, the period of July 1, 2015 through January 15, 2016 represents a retro-active contribution based on an eligible employee pay increase of 8.25%. Retroactive District contributions, retroactive pay increases, and retroactive employee contributions required staffs full attention to detail and due diligence to implement the plan.

The District received the March 2016 statement from PARS on May 11, 2016; which was submitted for Board review on June 5th. Questions concerning the Statement and the plan as a whole were raised and staff was provided instruction to seek answers regarding a number of questions. District's PARS representative and District's accountant provided responses.

At the request of Board President Jim Harvey, the District's general manager held a meeting with both President and the Board's treasurer, Bill Huber to discuss the PARS March and April statement as well as the plan as a whole. The meeting focused on strategies that can be put in place to ensure the transparency of the PARS process as it relates to the inception at July 1 through the time of the District's first contribution to the PARS plan.

Enclosed with the staff report is a re-submission of the March 2016 PARS statement with a detailed contribution analysis from the period of July 1, 2015 – February 29, 2016; the period covered by the March 2016 statement. The same analysis is also being provided for the April 2016 PARS statement.

The format as well as content has changed between the March and April PARS statements. Dennis Yu, the District's PARS representative, has stated that the change had been in the works for the past few months and is based on feedback they have received from members. The new PARS statement format is what should be expected on an on-going basis submitted monthly to the Board as consent agenda item.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: July 7, 2016

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

Purpose of the submittal of the monthly report in the consent agenda is to allow the Board and Public to monitor the plan contributions. The reports are not designed to assess overall plan performance. An actuarial analysis will be submitted in 12 months that considers the long term nature of the investments, as well as the multitude of current and future unknown factors involving the workforce.

Definitions:

Contributions: Total dollars contributed by both the District and eligible employees.

Transfers in/out: Transfer in/out relate to the transfer of money into and out of our depository/investment account.

Earnings: Interest earned on the contributions within the fund.

Expenses: Expenses related to the administration of the fund by Highmark. These expenses are not related to the \$750 monthly PARS service fee.

RECOMMENDATION:

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

Attachments

MONTARA WATER AND SANITARY DISTRICT
RETIREMENT ENHANCEMENT PLAN

Statement of Plan Account
for the Period
3/01/2016 to 3/31/2016

CLEMENS HELDMAIER
GENERAL MANAGER
MONTARA WATER & SANITARY DISTRICT
PO BOX 370321
MONTARA, CA 94037

PLAN ID: P7-REP15A

=====

VALUATION FOR THE MONTH ENDING 3/31/2016

	CURRENT PERIOD

BEGINNING BALANCE	0.00
TRANSFERS IN	312,897.41
CONTRIBUTIONS	359,341.34
EARNINGS	849.23
EXPENSES	0.00
DISTRIBUTIONS	0.00
TRANSFERS OUT	312,897.41

BALANCE AS OF 3/31/2016	360,190.57
	=====

=====

IMPORTANT INFORMATION

Contributions are applied to your plan account based upon the data received from your agency by our office, and confirmed by actual deposits made to the PARS Trust based upon reports we receive from US Bank, The PARS Trustee. Contributions will be listed on this statement only if these deposits were received in the PARS Trust during the valuation month for which this statement covers.

It is not the responsibility of PARS to monitor the timeliness of your agency's plan contributions. If there exists any discrepancies between the data received from your agency and the actual deposits made into the PARS Trust, we will attempt to reconcile those discrepancies prior to the monthly valuation of the plan. In certain cases there may be a need to delay the monthly valuation of the plan in order to further investigate those discrepancies, which may involve contacting your agency for more information. If there are material discrepancies your agency will be notified as soon as possible. Please contact Greg Zeleznik at gzeleznik@pars.org or (800)540-6369 x147 if you have any questions.

PARS is not licensed to provide and does not offer tax, accounting, legal or actuarial advice.

Prepared by PARS on 5/05/2016



MONTARA WATER & SANITARY DISCTRICT
PARS REP Program

Monthly Account Report for the Period
4/1/2016 to 4/30/2016

Clemens Heldmaier
General Manager
Montara Water & Sanitary Disctrict
8888 Cabrillo Highway
Montara, CA 94037

Account Summary

Source	Beginning Balance as of 4/1/2016	Contributions	Earnings	Expenses	Distributions	Transfers	Ending Balance as of 4/30/2016
Employer Contribution	\$360,190.57	\$7,642.64	\$1,872.13	\$15.32	\$0.00	\$0.00	\$369,690.02
Totals	\$360,190.57	\$7,642.64	\$1,872.13	\$15.32	\$0.00	\$0.00	\$369,690.02

Investment Selection

Capital Appreciation Index PLUS

Investment Objective

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

Investment Return

1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
			3-Years	5-Years	10-Years	
0.51%	-	-	-	-	-	3/8/2016

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.

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.

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

Montara Water & Sanitary District
PARS – 3/31/2016 Statement
Director Questions and Responses

Note: Responses in Red indicate answers provided by Dennis Yu, PARS Senior VP. Responses in Blue are additional input provided by Maze & Associates.

Question/Comment #1: Why is there no explanation of terms?

Response:

Question/Comment #2: There needs to be glossary:

- a. What is 'service hour buy-back'? – Service Credit buy back refers to the ability for the employee to purchase (at their cost) service credit for time already served.
- b. What are 'transfers in'? - Transfer in relate to the transfer of money into our depository/investment account.
- c. What are 'transfers out'? - Transfer out relate to the transfer of money out of our depository/investment account.

Typically, they should cancel each other out, but as described earlier there could be discrepancies in certain months based on the timing of contributions made.

When the District makes a contribution, it goes into the initial depository account (i.e., cash holding account). It is then transferred to the long-term investment account (Capital Appreciation Index Strategy) on a periodic basis. Transfers in/Transfers Out exists to reflect the movement of money in and out of our initial depository account (where District funds first come into a cash holding account) and the long-term investment account (Capital Appreciation Index Strategy). As discussed, these transfers in/transfers out usually cancel each other out. They are different than contributions, which I like to think as the external employer and employee contributions that the District makes.

I think we explained previously why there was a difference in the first month (March 2016). In the 2nd month (April 2016) there is again a difference because of the fact Andrew Brown (portfolio manager from HighMark) and Clemens agreed to an approach where the initial contributions that came in the plan would be “dollar cost averaged” over a 3 month period. That means that not all of the initial contributions are invested immediately, but rather some of the contributions remain in money market. By the 3rd month, all of the initial contributions would be placed into the investment account. Going forward, all of the future contributions would not be “dollar cost averaged”. The transfers in/transfers out in the old statement format give you an idea of the flow of money in between the initial cash depository and the investment account, but ultimately as you’ve noted, there is no change in the ending account balance as a result of these transfers.

Montara Water & Sanitary District
PARS – 3/31/2016 Statement
Director Questions and Responses

Other terms defined:

Contributions: Total dollars contributed by both the District and eligible employees.

Employee: Shall contribute 8.25% of annual salary to the PARS plan. Deductions will be made each pay period on a pre-tax basis.

Employer: The District will make all additional contributions to fund the benefits available under

Earnings: Interest earned on the contributions within the fund.

Expenses: Expenses related to the administration of the fund by Highmark. These expenses are not related to the \$750 monthly PARS service fee.

Question/Comment #3: What time frame do the earning encompass?

Response: Earnings in a monthly statement would only reflect actual earnings from that month's period.

Question/Comment #3a: Are the earnings of \$849.23 for the first eight months of the plan (as indicated on the staff report) or for the month of March (as indicated on the PARS Statement)?

Response: No money was contributed to PARS until March 2016. As a result that is the first month with any investment activity.

Question/Comment #4: What are the sources for contributions? A transaction detail report since the inception of the plan should be provided, with sources identified.

Response: Our monthly statements will not show all the sources of contributions but rather the sum total of all contributions made during a particular month. An ad hoc annual report can be generated to show all historical contributions made to the plan in a given plan year.

Maze has prepared and attached the detail of the sources of contributions between employee, employer, and service hour buy back. This contribution analysis will be included with each month's statement.

Question/Comment #5: A review of vesting and any current district obligations in excess of the fund balance needs to be provided.

Response: Information will be reviewed during the District's next actuarial. Actuaries are performed every two years. Per the District's June 30, 2015 actuarial valuation the District has a \$0 actuarial accrued liability. This will not change until another actuarial is performed.

Employees will not be considered to be fully vested until they meet the following eligibility requirements:

Montara Water & Sanitary District
PARS – 3/31/2016 Statement
Director Questions and Responses

- (a) Is a full-time employee as of July 1, 2015
- (b) Is at least sixty-two years of age
- (c) Has completed at least five years of full-time service
- (d) Has terminated employment; and
- (e) Has applied for benefits under the plan

Question/Comment #6: What are the sources of funds for the 'transfers in' and 'contributions'? How do they differ?

Response: Contributions refer to actual contributions made by the District and employees. Please see above for transfers in.

Question/Comment #7: What is the current annualized yield? Is it sufficient?

Response: we only have 1 month of earnings data. These liabilities could potentially extend for 50+ years. We only have 1 month of earnings data so it would be premature to answer if it is sufficient or not.

Question/Comment #8: What did the actuarial report state was needed to avoid the District needing to contribute additional money to fund promised retirement plan earnings in the future?

Response: Approx. \$850,000

Actual amount is \$849,004 (present value of benefits) per the Bartel actuarial, with an expected Employer normal cost of \$41,862. For fiscal year 2015-16 the District contributed \$40,316.

Question/Comment #9: The staff report notes that 'to date' the district has contributed \$80,072.97 to the PARS plan

1. This is for eight months of the plan. The budget for 2016/2017 calls for \$40,772.86 (\$27,004.74 + \$13,768.12) to PARS for 2016/2017.
2. What is the reason for the reduction?
3. Will this be sufficient to keep the District out of a retirement plan caused deficit in the future?

Response: District contributions alone cannot determine whether or not a deficit will be created in the future. There are factors outside of the District's control that will eventually determine that. Please see the attached wage & contribution detail sheet which provides details.

- 1) The figure of \$80,072.97 was the total amount of contributions up to the May 31, 2016 payroll run. Maze has included a full year Wage & Contribution detail for full review.

Montara Water & Sanitary District
PARS – 3/31/2016 Statement
Director Questions and Responses

- 2) At the time of preparation of the FY 15-16 budget, there were too many issues that were unknown. Based on preliminary information provided by the actuary expenses were budgeted at \$45,285 (sewer) and \$111,796 (water) for a total expected budget impact of \$157,081. For the fiscal year 16-17 budget, the District had the benefit of a finalized plan as well as history of plan participants expected salary for a fiscal year. This information provided key information for the modeling of the budget and resulted in a far lower expected PARS expense.
- 3) The contributions made thus far have been provided by the actuary. They are designed to ensure the District not be faced with an un-funded pension liability.

PARS Wage and Contribution

Pay Period	Wages (A)	Detail			Total Accumulated Contribution
		6.50% Employer Contribution	8.25% Employee Contribution	14.75% Total Contribution	
7-1-2015 - 1-15-2016	\$ 347,399.19	\$ 22,580.95	\$ 28,660.43	\$ 51,241.38	
1/31/2016	\$ 22,929.85	\$ 1,490.44	\$ 1,891.71	\$ 3,382.15	\$ 54,623.53
2/15/2016	\$ 25,038.41	\$ 1,627.50	\$ 2,065.67	\$ 3,693.17	\$ 58,316.70
2/29/2016	\$ 23,434.17	\$ 1,523.22	\$ 1,933.32	\$ 3,456.54	\$ 61,773.24
3/15/2016	\$ 25,038.41	\$ 1,627.50	\$ 2,065.67	\$ 3,693.17	\$ 65,466.40
3/31/2016	\$ 26,776.10	\$ 1,740.45	\$ 2,209.03	\$ 3,949.47	\$ 69,415.88
4/15/2016	\$ 25,160.73	\$ 1,635.45	\$ 2,075.76	\$ 3,711.21	\$ 73,127.09
4/30/2016	\$ 23,545.37	\$ 1,530.45	\$ 1,942.49	\$ 3,472.94	\$ 76,600.03
5/15/2016	\$ 23,545.37	\$ 1,530.45	\$ 1,942.49	\$ 3,472.94	\$ 80,072.97
5/31/2016	\$ 26,776.10	\$ 1,740.45	\$ 2,209.03	\$ 3,949.47	\$ 84,022.45
6/15/2015	\$ 25,369.29	\$ 1,649.00	\$ 2,092.97	\$ 3,741.97	\$ 87,764.42
6/30/2015	\$ 25,230.26	\$ 1,639.97	\$ 2,081.50	\$ 3,721.46	\$ 91,485.88
Total	\$ 620,243.25	\$ 40,315.81	\$ 51,170.07		

	Total Wages	Total Employer Contribution	Total Employee Contribution	Total Contribution
Totals	\$ 620,243.25	\$ 40,315.81	\$ 51,170.07	\$ 91,485.88

Fund Impact - District Expense Account #5850

Sewer	Water	Total
\$ 13,494.69	\$ 26,821.12	\$ 40,315.81

(A) PARS wages include regular pay, sick time, vacation time, and holiday.



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

1889 Alcatraz Avenue
Berkeley, CA 94703
T: 510-653-3399
www.bartlewells.com

TO: Clemens Heldmaier, Montara Water & Sanitary District

FROM: Alex Handlers, Bartle Wells Associates

RE: Independent Review of PARS Pension Program

DATE: August 31, 2015

PARS Pension Program

The Montara Water & Sanitary District anticipates offering full-time employees a post-retirement defined-benefit pension program administered through Public Agency Retirement Services (PARS). PARS is a private company specializing in retirement services and offers pension plans as an alternative to the California Public Employees' Retirement System (CalPERS). The District opted to participate in PARS because it offers more flexibility than CalPERS. For example, unlike CalPERS, the District can opt to terminate participation in PARS at any time, preventing future potential liabilities from accruing. Concurrently, the District will continue participating in Social Security.

Benefits & Risks

The PARS program provides both benefits and risks to the District. By establishing the PARS program, the District will be able to offer a defined-benefit pension plan to help retain and attract employees. Defined-benefit plans are extremely common in the public sector. With PARS, the District will be able to offer current and prospective employees a benefit package similar to that offered by other regional public agencies that often compete for the same labor force.

At the same time, the District will also take on some long-term financial risks with implementation of a defined-benefit pension program. Mainly, the District will be contractually responsible for funding defined pension benefits to program participants in future years. This could require the District to increase annual funding for the program in future years if the near-term actuarial-estimated annual funding levels prove inadequate to meet longer-term pension obligations. Key factors resulting in increased contribution levels include: a) lower-than-anticipated investment returns, and b) higher-than-anticipated disbursements.

While participation in any defined-benefit program has inherent long-term financial risks, many of the risks have been mitigated by the recent enactment of California's Public Employees' Pension Reform Act (PEPRA) which went into effect on January 1, 2013. PEPRA established a

number of “safeguards” for public agency pensions designed to address shortcomings of prior pension programs and limit future financial liabilities.

Additionally, the District can opt to terminate its participation in PARS at any time. This would not eliminate existing pension liabilities at the time of termination, but would enable the District to stop future additional liabilities from accruing. Upon termination of the PARS plan, annuities would be purchased in an amount adequate to fund final benefit amounts calculated as of the date of plan termination. The annuities would be funded to the extent possible by plan assets. However, it is possible that additional funding could be needed to purchase the annuities, which would result in additional funding requirements of the District.

Actuarial Analysis & Annual Contributions

Under the PARS program, the District and covered employees would each contribute half of an actuarially-estimated amount designed to fund future benefits. A draft analysis provided by Bartel Associates, an actuarial firm independently hired by the District, provided a range of potential liabilities and annual funding requirements under a range of “discount factors”. The actuarial analysis is based on a number of assumptions and actuarial/demographic standards from recent studies of California public sector miscellaneous employees with similar retirement benefits. The analysis assumes that life expectancies will continue to increase in future years.

Based on the draft analysis, PARS’ annual contribution requirement could be in the \$100,000 range with roughly \$50,000 each from the District and covered employees. This equates to a little under 20% of salaries, with the District’s half equal to roughly 10% of the salaries of covered employees.

A revised analysis can be developed with updated assumptions. While no analysis can perfectly predict the future, the actuarial analysis should provide reasonable estimates of the level of funding needed to meet the plan’s future liabilities.

The actuarial analysis is required to be updated once every two years and will provide indication if any future contribution adjustments are needed to adequately fund expected plan payouts. This could result in the need for increased pension contributions from both the District and employees in order to meet long-term projected liabilities.

Program Costs

Additionally, the District will incur various direct and indirect costs related to the PARS program. Direct costs include fees paid by the District. Indirect costs include fees paid from the pension program assets; these costs are essentially funded 50% each from the District and employee.

Table 1 attached shows a 20-year estimate of all costs related to the PARS program. The table assumes selection of HighMark as investment manager and assumes investment in a lower-cost passively managed portfolio consisting primarily of index funds. To be conservative, the table

does not account for any potential benefit payouts, which would reduce the value of assets and corresponding fees. Other assumptions are detailed on the table.

Fees anticipated to be paid directly by the District include:

- **One-time PARS setup fee:** \$3,000
- **Ongoing PARS administration fees:** \$750 per month, or \$9,000 per year, escalating at the annual rate of 3%.
- **Ongoing actuarial valuations:** The District will be required to fund an actuarial valuation of the plan once every two years at an estimated current cost of \$7,500, and may also need to fund a lesser amount estimated at \$1,500 in intervening years. This results in an average cost of \$4,500 per year in current dollars, and would escalate due to inflation.

Fees paid from the District's pension plan assets (indirectly funded 50% from the District and 50% from the pension beneficiary) would be factored into the estimated contribution levels and would include:

- **Trustee fee:** 0.12% of annual contributions (e.g. \$120 per year per \$100,000 of total contributions from the District and employees).
- **Investment management fee:** With HighMark, a partner provider to PARS, fees would equal 0.58% of pension fund assets each year. The fees charged by HighMark do not appear to be out of line with industry standard fees from other investment managers. In the early years, the fees would be low since they would be applied to a relatively low level of assets in the plan. For example, with \$100,000 of total annual contributions, HighMark's annual fee of 0.58% of assets would result in total cumulative estimated fees of less than \$3,000 over the next three years, and roughly \$8,000 over the next five years. Over the longer-term, investment management fees would escalate at the plan's assets increase. For example, the future annual fee would equal \$5,800 for a plan with \$1,000,000 of assets.
- **Embedded fees for different types of investment portfolios:** HighMark has indicated that these additional fees can range from a little below 0.20% to almost 0.75% of assets per year depending on the type of investment fund selected. For example, a passively managed portfolio of index funds could cost 0.20% of assets while an actively managed portfolio of mutual funds could cost over 0.70% of assets.

Under the PARS program, the District has authority to direct how plan assets should be invested, and can opt for a different investment manager. Due to the low cost of using HighMark in the early years (with low levels of plan assets), the District can opt to go with HighMark in the near-term and evaluate alternatives in future years. To evaluate future investment management alternatives, the District should consider retaining a certified investment advisor.

If the District opted for an investment manager other than HighMark, PARS' trustee fees would increase from 0.12% of contributions to 0.05% of plan assets plus \$10 per investment transaction (e.g. purchase or sale of investments). For a plan with \$1,000,000 of assets invested in a mix of five index funds with monthly contributions, the trustee fees would equate to \$500 per year (0.05% of assets) plus transaction costs of \$600 (\$10 x 5 fund purchases x 12 months).

Disclaimer

Bartle Wells Associates is a financial advisor to public agencies, but is not an actuary or an investment advisor. The material presented in this memo is for informational purposes only and represents our understanding of the PARS program and its costs and should not be construed as advice to the District.

Table 1
Montara Water & Sanitary District
PARS Cost Estimates

Assumes 20 years of contributions with no benefit payments.

Year	Starting Balance	Annual Contributions		Investment Earnings	Fees Funded from PARS Trust Account			Ending Balance	Fee Paid Directly by District	
		District	Employee		Trustee Fees	HighMark Invst Mgmt	Passive Index Fund Fees		PARS Fees	Actuarial Valuations
		3.25% Escalation	3.25% Escalation		6.0% Earnings	0.12% of Contribution	0.58% of Assets		0.20% of Assets	3.0% Escalation
1	-	50,000	50,000	3,000	(120)	(299)	(103)	102,478	(12,000)	
2	102,478	51,625	51,625	7,697	(124)	(916)	(316)	212,070	(9,270)	(7,500)
3	212,070	53,303	53,303	14,323	(128)	(1,581)	(545)	330,745	(9,548)	(1,500)
4	330,745	55,035	55,035	21,496	(132)	(2,300)	(793)	459,086	(9,835)	(7,957)
5	459,086	56,824	56,824	29,250	(136)	(3,077)	(1,061)	597,709	(10,130)	(1,591)
6	597,709	58,671	58,671	37,623	(141)	(3,916)	(1,350)	747,266	(10,433)	(8,441)
7	747,266	60,577	60,577	46,653	(145)	(4,821)	(1,662)	908,445	(10,746)	(1,688)
8	908,445	62,546	62,546	56,383	(150)	(5,795)	(1,998)	1,081,977	(11,069)	(8,955)
9	1,081,977	64,579	64,579	66,856	(155)	(6,844)	(2,360)	1,268,631	(11,401)	(1,791)
10	1,268,631	66,678	66,678	78,118	(160)	(7,971)	(2,749)	1,469,225	(11,743)	(9,501)
11	1,469,225	68,845	68,845	90,219	(165)	(9,182)	(3,166)	1,684,619	(12,095)	(1,900)
12	1,684,619	71,082	71,082	103,210	(171)	(10,482)	(3,615)	1,915,726	(12,458)	(10,079)
13	1,915,726	73,392	73,392	117,145	(176)	(11,877)	(4,095)	2,163,507	(12,832)	(2,016)
14	2,163,507	75,778	75,778	132,084	(182)	(13,371)	(4,611)	2,428,983	(13,217)	(10,693)
15	2,428,983	78,240	78,240	148,086	(188)	(14,971)	(5,163)	2,713,228	(13,613)	(2,139)
16	2,713,228	80,783	80,783	165,217	(194)	(16,684)	(5,753)	3,017,380	(14,022)	(11,344)
17	3,017,380	83,409	83,409	183,545	(200)	(18,517)	(6,385)	3,342,640	(14,442)	(2,269)
18	3,342,640	86,119	86,119	203,142	(207)	(20,476)	(7,061)	3,690,278	(14,876)	(12,035)
19	3,690,278	88,918	88,918	224,084	(213)	(22,569)	(7,782)	4,061,634	(15,322)	(2,407)
20	4,061,634	91,808	91,808	246,452	(220)	(24,805)	(8,553)	4,458,124	(15,782)	(12,768)
TOTALS (Gross)										
First 5 Years					(640)	(8,172)	(2,818)		(50,782)	(18,548)
First 10 Years					(1,392)	(37,520)	(12,938)		(106,175)	(48,925)
20 Years					(3,308)	(200,455)	(69,122)		(244,833)	(116,576)
TOTALS (Present Value at 3%)										
First 5 Years					(603)	(7,517)	(2,592)		(48,000)	(17,391)
First 10 Years					(1,213)	(31,156)	(10,744)		(93,000)	(42,063)
20 Years					(2,456)	(134,934)	(46,529)		(183,000)	(85,541)



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning Grand
Jury Report about Sanitary Districts.**

On June 29 the San Mateo County Grand Jury (GJ) published a report titled: "San Mateo's Cottage Industry of Sanitary District".

Declared goal of the report is to determine if the 45 County agencies providing sewer service provide efficient and beneficial service. Citing lack of time and resources the GJ focused solely on the 6 Special Districts in the County.

Following an interesting mix of facts and opinions the GJ recommendations focus on consolidation, transition of property taxes to cities and associated rate increases for the current beneficiaries (customers of special districts), and some recommendations in regards to Board elections and compensation.

MWSD is required to provide a response by September 27, 2016.

RECOMMENDATION:

This item is for Board information, discussion and direction to staff.

June 29, 2016

An error was discovered following the distribution of advance copies of the report entitled "San Mateo County's Cottage Industry of Sanitary Districts."

On page 37 in Table 12 the Board costs for Montara should be \$5,300 and the Board costs for Granada should be \$17,000. These values were reversed. As a result of this change, please note that the totals of these two columns have been adjusted.

The enclosed report has been corrected.



Superior Court of California, County of San Mateo

Hall of Justice and Records
400 County Center
Redwood City, CA 94063-1655

RODINA M. CATALANO
COURT EXECUTIVE OFFICER
CLERK & JURY COMMISSIONER

(650) 261-5066
FAX (650) 261-5147
www.sanmateocourt.org

June 29, 2016

Governing Board
Montara Water & Sanitary District
P. O. Box 370131
Montara, CA 94037

Re: Grand Jury Report: "San Mateo County's Cottage Industry of Sanitary Districts"

Dear Governing Board:

The 2015-2016 Grand Jury filed a report on June 29, 2016 which contains findings and recommendations pertaining to your agency. Your agency must submit comments, within 90 days, to the Hon. Joseph C. Scott. Your agency's response is due no later than September 27, 2016. **Please note that the response should indicate that it was approved by your governing body at a public meeting.**

For all findings, your responding agency shall indicate one of the following:

1. The respondent agrees with the finding.
2. The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.

Additionally, as to each Grand Jury recommendation, your responding agency shall report one of the following actions:

1. The recommendation has been implemented, with a summary regarding the implemented action.
2. The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
3. The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This time frame shall not exceed six months from the date of publication of the Grand Jury report.
4. The recommendation will not be implemented because it is not warranted or reasonable, with an explanation therefore.

Please submit your responses in all of the following ways:

1. Responses to be placed on file with the Clerk of the Court by the Court Executive Office.
 - Prepare original on your agency's letterhead, indicate the date of the public meeting that your governing body approved the response address and mail to Judge Scott.

Hon. Joseph C. Scott
Judge of the Superior Court
c/o Charlene Kresevich
Hall of Justice
400 County Center; 2nd Floor
Redwood City, CA 94063-1655.

2. Responses to be placed at the Grand Jury website.
 - Copy response and send by e-mail to: grandjury@sanmateocourt.org. (Insert agency name if it is not indicated at the top of your response.)
3. Responses to be placed with the clerk of your agency.
 - File a copy of the response directly with the clerk of your agency. Do not send this copy to the Court.

For up to 45 days after the end of the term, the foreperson and the foreperson's designees are available to clarify the recommendations of the report. To reach the foreperson, please call the Grand Jury Clerk at (650) 261-5066.

If you have any questions regarding these procedures, please do not hesitate to contact Paul Okada, Chief Deputy County Counsel, at (650) 363-4761.

Very truly yours,



Rodina M. Catalano
Court Executive Officer

RMC:ck
Enclosure

cc: Hon. Joseph C. Scott
Paul Okada

Information Copy: General Manager

This is an advanced copy of a Grand Jury report that will be publicly released on June 29, 2016. Penal Code section 933.05 (f) prohibits any officer, agency, department, or governing body of a public agency from disclosing any contents of the report prior to the public release of this report.



SAN MATEO COUNTY'S COTTAGE INDUSTRY OF SANITARY DISTRICTS

ISSUE

The 2015-2016 Grand Jury conducted an extensive investigation of a subset of the County's sewage collection agencies—six independent special districts—and determined that having many small agencies presents problems in the areas of public accountability, fiscal responsibility, and operational competence.

EXECUTIVE SUMMARY

The Grand Jury sought to determine whether the multiplicity of agencies focused on sewage collection and treatment is efficient and beneficial for San Mateo County residents. Its conclusion is that it is emphatically not. San Mateo's cottage industry of sanitary districts fails in three important ways—public accountability, fiscal responsibility, and operational competence.

The Grand Jury had neither the resources nor the time to conduct an investigation of all 45 agencies involved in sewage collection and treatment in the County. Instead, it focused on the six independent districts, those with elected boards.

- Bayshore Sanitary District
- East Palo Alto Sanitary District
- Granada Community Services District
- Montara Water and Sanitary District
- Westborough Water District
- West Bay Sanitary District

The findings and recommendations are based on these six. The Grand Jury hopes that this research will encourage additional discussion and analysis within the County on the challenges identified. Many other County services that are provided to the residents are conducted by similar uncoordinated, fragmented entities, including water, drainage (for storm water), highway lighting, and fire and police services.

Public Accountability

Although the board members of each of the six independent sanitary districts are theoretically accountable to the voters who elect them, in reality, the districts operate with virtually no public oversight and the "elections" are nominal at best. Information about the districts is incomplete, and the cost of service is obscured by the way it is calculated and billed. Their elected boards do little to enhance accountability due to the electoral benefit of incumbency. Most elections are not even contested. When they are, voter turnout is low. It is questionable whether most County residents are able to identify their sewer system provider.

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Fiscal Responsibility

The Grand Jury found no evidence of financial improprieties but many opportunities for overspending. Sewer rates are rising rapidly in most districts. Rates in San Mateo County are generally higher than other Bay Area urban areas. Five of the six districts investigated by the Grand Jury rely on property tax, although the intent of property tax is to provide funds for services that cannot be allocated to a specific user, such as fire or parks.

The districts studied by the Grand Jury receive funds for collection and treatment, but operationally they manage only sewage collection. A major portion of their budget is transferred to the treatment plants, over which they may have some influence but not control. There is much redundancy in having so many disparate districts—the Grand Jury identified overlap in board costs, audit, legal, and other functions.

Operational Competence

Operational competence is difficult to judge. There is no “gold standard” of performance for sanitary districts. Countywide, the sanitary districts (whether County-operated, city-operated, or independent special districts) as a whole perform poorly on the primary performance metric (sewer overflows) compared to their urban neighbors.

More specifically, the six independent districts, which are the focus of this report, are so small that some have no employees at all, relying only on contractors. Many of the districts’ senior staff interviewed by the Grand Jury seemed to be unaware of the technologies that have emerged in the last 20 years to improve the reliability and safety of collection systems. Their systems are old, yet plans to maintain and upgrade them are lacking. As the region’s sewage management infrastructure ages, and capital investments become imperative, these districts put citizens at risk of sharply increasing rates. The districts seem to be ill prepared to handle large-scale emergencies impacting their systems, whether that is an earthquake, landslide, or flood. There was no evidence that the districts plan for emergencies more serious than a call from the public about odors or a sewer spill.

Recommendations

The Grand Jury’s highest priority recommendations include:

- The Boards of Bayshore Sanitary District, East Palo Alto Sanitary District, Granada Community Services District, Montara Water & Sanitary District, West Bay Sanitary District, and Westborough Water District:
 - Form committees with neighboring cities and sanitary districts to develop plans for the consolidation and/or assumption of services provided by the district.
- Recognizing that this is likely to take some time, the Grand Jury recommends that in the meantime, the Boards of the six independent sanitary districts:

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- Improve information visibility on their websites. Implement and publish performance management metrics.
- Adjust rates over the next five years so that all costs are recovered from ratepayers, and the reliance on property tax is eliminated.
- Mail notices to ratepayers annually with an explanation of the amount of sewer service charges being billed and the rationale. Include a notification of the elected nature of the board, the role of board members, and the process for becoming a candidate.
- Establish term limits for the members of their boards of directors.
- Phase out all benefits for board directors over a period of time not to exceed three years.
- Evaluate the benefit of changing the timing of board director elections to November of even years.
- Develop plans for coordinating resources in the event of a local or regional emergency.
- San Mateo Local Area Formation Commission (LAFCo)
 - Initiate a service review of the Westborough Water District to examine whether its operations might be more efficient and effective if they were consolidated with another entity's operations.

The Grand Jury would have liked to recommend actions to address the County's bigger problem of lack of comprehensive oversight for its sewer collection and treatment systems. However, the very lack of oversight makes it impossible to make any such recommendations.

TABLE OF CONTENTS

ISSUE	1
EXECUTIVE SUMMARY	1
<i>Public Accountability</i>	1
<i>Fiscal Responsibility</i>	2
<i>Operational Competence</i>	2
<i>Recommendations</i>	2
INTRODUCTION	8
GLOSSARY	8
<i>Specific Agencies</i>	9
BACKGROUND	9
<i>The Basics of Wastewater and Sewage</i>	9
<i>Sewage Management: San Mateo County</i>	10
<i>Special Districts: Purpose and Dissolution</i>	12
<i>Urban Sewage Management</i>	13
<i>Service Area and History of Independent Sanitary Districts</i>	16
<i>Sanitary Districts' Contribution to Sewage Management</i>	19
<i>Sanitary District Comparisons</i>	20
<i>Prior Grand Jury and LAFCo Studies of Sanitary Districts</i>	21
DISCUSSION	22
<i>Public Accountability</i>	22
Information Transparency.....	22
Visibility of Rates	24
Board Tenure	25
Public Profile	27
<i>Fiscal Responsibility</i>	27
Property Tax Subsidies	28
High and Rising Rates	30
Handling of Treatment Costs	31
Rationalizing Collection and Administration Expenses	32
Board Compensation.....	34
Redundant Activities.....	37
<i>Operational Competence</i>	39
No Gold Standard	39
Age of Pipelines.....	39
Sanitary Sewer Overflows	40
Dependence on Contractors	42
Use of Technologies	44
Emergency Preparedness	46
FINDINGS	46
RECOMMENDATIONS	47
REQUEST FOR RESPONSES	49

METHODOLOGY	50
<i>Documents.....</i>	<i>50</i>
<i>Interviews.....</i>	<i>50</i>
<i>Site Visits.....</i>	<i>50</i>
BIBLIOGRAPHY.....	51
<i>Bayshore Sanitary District.....</i>	<i>51</i>
<i>East Palo Alto Sanitary District</i>	<i>51</i>
<i>Granada Sanitary District</i>	<i>52</i>
<i>Montara Water and Sanitary District.....</i>	<i>53</i>
<i>West Bay Sanitary District.....</i>	<i>54</i>
<i>Westborough Water District</i>	<i>55</i>
<i>Election Results.....</i>	<i>55</i>
<i>Bay Area Sewer Agencies</i>	<i>57</i>
<i>Other</i>	<i>58</i>
APPENDIX A: SEWER PROVIDERS IN SAN MATEO COUNTY.....	60
APPENDIX B: URBAN SEWER MANAGEMENT AGENCIES	62
<i>System Characteristics of Major Bay Area Sewer Providers</i>	<i>62</i>
<i>Sanitary Sewer Overflows by Major Bay Area Sewer Providers</i>	<i>64</i>
<i>Sanitary Sewer Overflows per Hundred Miles of Pipeline.....</i>	<i>64</i>
APPENDIX C: WASTEWATER TREATMENT PLANTS SERVING INDEPENDENT SANITARY DISTRICTS	65
APPENDIX D: SEWAGE SYSTEM CHARACTERISTICS BY DISTRICT.....	66
APPENDIX E: SANITARY SEWER OVERFLOWS BY DISTRICT BY YEAR..	68
APPENDIX F: AGE PROFILE OF DISTRICT PIPELINES.....	69
APPENDIX G: SANITARY DISTRICT BUDGETS	70
<i>Budget for FY 2015-2016.....</i>	<i>70</i>
<i>Budget for FY 2014-2015.....</i>	<i>72</i>
<i>Budget for Bayshore Sanitary District.....</i>	<i>74</i>
<i>Budget for Westborough Water District</i>	<i>75</i>
<i>Budget for Montara Water and Sanitary District.....</i>	<i>76</i>
<i>Budget for Granada Community Services District</i>	<i>77</i>
<i>Budget for East Palo Alto Sanitary District</i>	<i>78</i>
<i>Budget for West Bay Sanitary District.....</i>	<i>79</i>
APPENDIX H: SANITARY DISTRICT BUDGET ANALYSIS FY 2015-2016	80
APPENDIX I: SANITARY DISTRICT SEWER RATES.....	81
<i>Payment Method and Calculation</i>	<i>81</i>
<i>Sewer Rates and Growth—Independent Districts.....</i>	<i>82</i>
<i>Sewer Rates and Growth—County-Managed Districts</i>	<i>84</i>
<i>Sewer Rates and Growth—Combined.....</i>	<i>85</i>

APPENDIX J: BOARD COSTS FOR SANITARY DISTRICTS 86
APPENDIX K: DIRECTOR TENURE BY DISTRICT 87
APPENDIX L: REFERENCES TO “DISASTER” OR “EMERGENCY” IN BOARD MEETING MINUTES..... 90

LIST OF TABLES

Table 1: System Characteristics of Major Bay Area Sewer Providers 13
 Table 2: Sanitary Sewer Overflows per Hundred Miles of Pipeline by Bay Area Sewer Providers 14
 Table 3: District Establishment Date, Communities Served, and Other Areas of Responsibility 18
 Table 4: Treatment Plants Serving Independent Districts 20
 Table 5: Population, Connections, Pipe Length, and Budgeted Revenue for Independent Districts 21
 Table 6: Key Information Availability on District Websites..... 23
 Table 7: Contested and Uncontested Elections in Sanitary Districts..... 26
 Table 8: Turnout for 2013 Sanitary District Elections..... 26
 Table 9: Length of Service of Board Directors..... 27
 Table 10: Sanitary Sewer Rates and Growth 31
 Table 11: Board of Director Benefits by District..... 36
 Table 12: Cost Impact of Multiple Small Districts..... 37
 Table 13: Sanitary Sewer Overflows by District 40
 Table 14: Use of Contractors by Function in Independent Sanitary Districts 43
 Table 15: Use of Operational and Planning & Control Technologies by District 45

LIST OF FIGURES

Figure 1: Sewage Treatment Laterals and Mains 9
 Figure 2: Map of Entities in San Mateo County Handling Sewage..... 11
 Figure 3: Sanitary Sewer Overflows by Year for West Bay Sanitary District 15
 Figure 4: Map of Independent Sanitary Districts in San Mateo County..... 17
 Figure 5: Sewage Mains and Wastewater Treatment 19
 Figure 6: Miles of Pipeline by District 20
 Figure 7: Property Tax Bill Reflecting Sanitary Sewer Charge 25
 Figure 8: Property Tax Contribution to Total Revenue..... 28
 Figure 9: Impact of Property Tax in Reducing Sewer Rate..... 30
 Figure 10: Treatment Expense and Capital’s Share of Revenue 32
 Figure 11: Operating Expense Split between Collection and Administration/Finance 33
 Figure 12: Collection Expense per Mile of Pipeline..... 34
 Figure 13: Meeting Compensation for Directors 35
 Figure 14: Annual Board Compensation per Director..... 36
 Figure 15: Economies of Scale in Professional Services..... 37
 Figure 16: Pipeline Age by District 40
 Figure 17: Sanitary Sewer Overflows by Year 41
 Figure 18: Sanitary Sewer Overflows per Mile of Pipe..... 42

INTRODUCTION

This report addresses the proliferation of sewer providers in San Mateo County. It is organized into three main sections—background, discussion, and findings and recommendations. In addition, there are sections that cover the glossary of frequently used terms, describe the methodology, list the many source materials used by the Grand Jury (bibliography), and contain data referenced in the report (the appendices).

GLOSSARY

- **Collection:** The gathering of sanitary waste from a point of connection to the point where it enters treatment.
- **Connection:** The point where private pipes carrying sanitary waste merge into the public system of pipelines.
- **Effective Utility Management.** A process for water and wastewater utilities to identify and address management needs. It includes metrics within 10 categories such as product quality, customer satisfaction, financial viability, and operational resiliency. The United States Environmental Protection Agency and six associations representing the United States water and wastewater sectors developed it.¹
- **Forced Main:** Pipes through which sanitary waste is pumped. They are typically required in hilly areas where sewage must be pumped uphill.
- **Gravity Pipe:** Pipes in which sanitary waste flows by gravity.
- **Lateral Pipe:** The pipe from a sanitary waste generator (such as a single family residence) to a public connection.
- **Linear Asset Management Plan:** A dynamic planning tool that uses a numerical risk model to assign a risk score to every pipe segment. The plan is used to prioritize maintenance and refurbishment activities.²
- **Sanitary Sewer Charge:** The cost to ratepayers for the collection and treatment of the sewage they generate.
- **Sanitary Sewer Overflow (SSO):** A condition in which untreated sewage is discharged from a sanitary sewer into the environment prior to reaching sewage treatment facilities.³
- **Supervisory Control and Data Acquisition (SCADA):** A system for remote monitoring and control that operates with coded signals over communication channels.⁴
- **Treatment:** The processing of sanitary waste, separating solids from water.

¹ The six associations are: the American Public Works Association, the American Water Works Association, the Association of Metropolitan Water Agencies, the National Association of Clean Water Agencies, the National Association of Water Companies, and the Water Environment Federation. WaterEUM, *About the Effective Utility Management Collaborative Effort*. <http://www.watereum.org>.

² V. W. Housen, *Linear Asset Management Plan, West Bay Sanitary District*, February 2016, p. 1-1.

³ https://en.wikipedia.org/wiki/Sanitary_sewer_overflow.

⁴ Wikipedia entry for SCADA, <https://en.wikipedia.org/wiki/SCADA>.

Specific Agencies

- California Association of Sanitation Agencies (CASA)
- California Special Districts Association (CSDA)
- California Water Environment Association (CWEA)
- Local Agency Formation Commission (LAFCo)

BACKGROUND

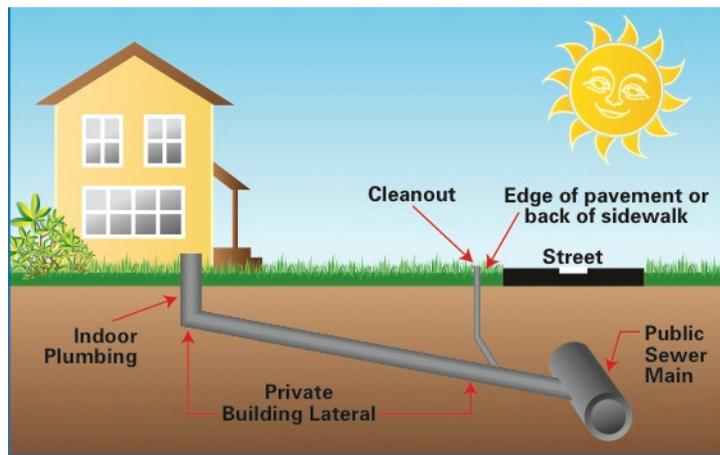
The Basics of Wastewater and Sewage

Wastewater is water whose quality has been adversely affected by human activity.⁵ Wastewater can originate from homes, industries, commercial activity, agriculture, surface runoff, storm water, or infiltration of fresh water into sewage systems.

The wastewater that originates from homes and businesses is commonly called sewage and is carried in sanitary sewer pipes. Sewage is collected from its source and then travels to a treatment plant. This distinction between **collection** and **treatment** is important for understanding the activities of sanitary districts.

Along the way, sewage first passes through indoor plumbing, before it flows into private building laterals as shown in Figure 1. In most cases, there is a cleanout close to the property line. This cleanout typically represents the border between what the homeowner (for example) is responsible for and where the sewage enters the public sewer main.

Figure 1: Sewage Treatment Laterals and Mains



Source: City of Eureka, *Wastewater Collection*, Accessed May 6, 2016. <http://ci.eureka.ca.gov/depts/pw/wastewater/default.asp>.

⁵ Wikipedia entry for *wastewater*. <https://en.wikipedia.org/wiki/Wastewater>.

Sewage flows through sewer mains (often called pipes or pipelines) by gravity or pumping. Gravity does not work if the sewage must flow uphill to reach the treatment plant. In these cases, pumps are required, along with forced mains, which are pipes that are under pressure because their contents are moving uphill. Because the primary job of sanitary districts is pipe maintenance, this report will often speak of the length of pipe, which will mean both gravity and forced mains unless specified otherwise.

Eventually the sewage reaches a treatment plant. Along the way, the sewer mains pick up wastewater from other homes, businesses, and factories. This report will use the term *sewage* to refer to the primary wastewater streams produced in San Mateo County.

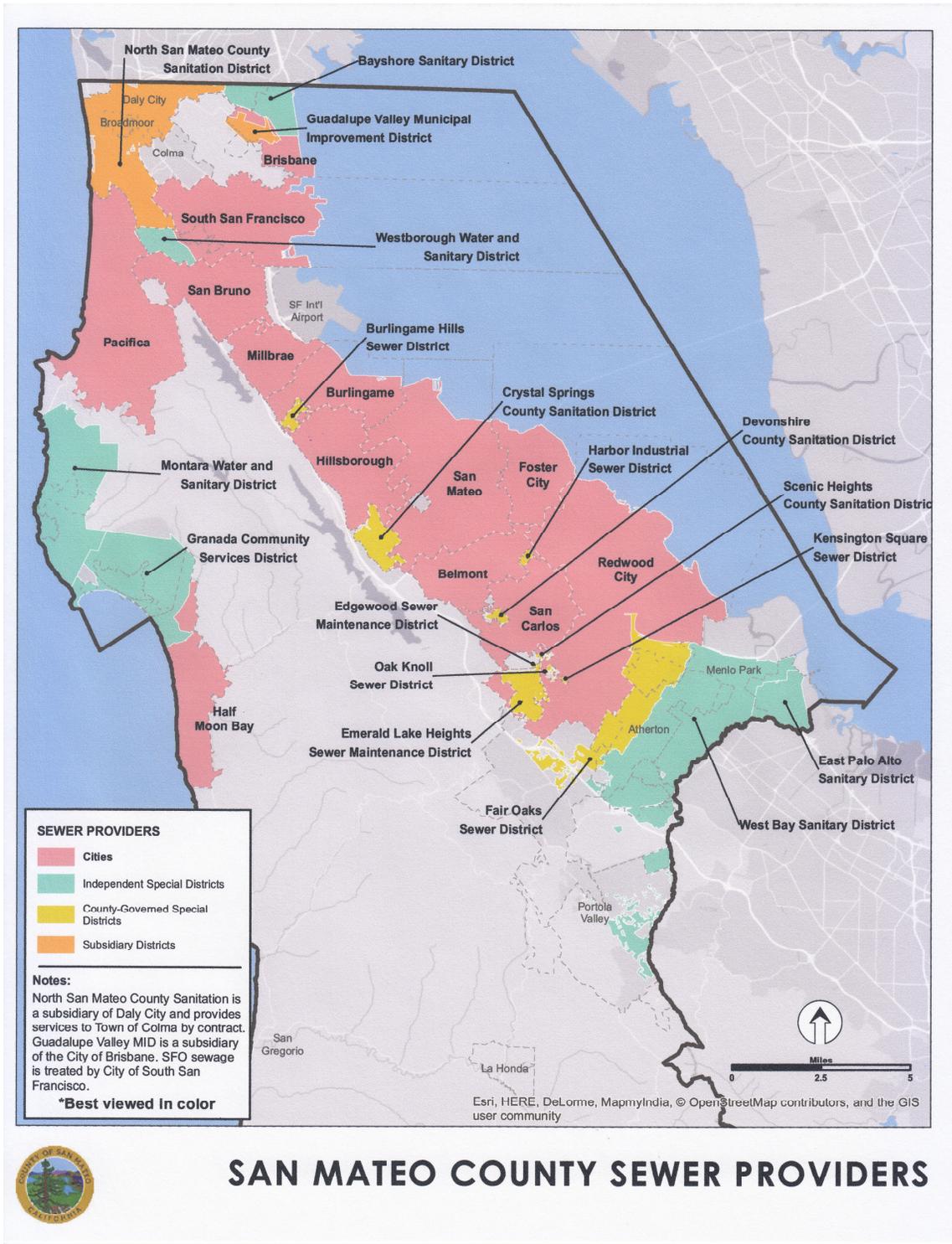
Sewage Management: San Mateo County

The collection of sewage in San Mateo County is handled by 36 agencies (including County and city sewage collection systems in addition to the six independent sanitary districts).⁶ This is largely a legacy of the County's origins as a rural backwater to San Francisco. Few of these agencies treat the waste; instead, there are nine treatment plants operated by cities or joint powers agencies, with whom the districts contract to provide this service.

The four major types of districts handling sewage collection are visible in the map (see Figure 2). The County-managed districts are in yellow, and the independent districts in green. The city-operated systems are shown in pink, and the subsidiary districts are in orange.

⁶ See Appendix A: Sewer Providers in San Mateo County.

Figure 2: Map of Entities in San Mateo County Handling Sewage



Source: San Mateo Local Agency Formation Commission.

Special Districts: Purpose and Dissolution

According to LAFCo of San Mateo County, “A special district is an agency of the State formed under general law or a special legislative act to provide governmental services such as sewer, water, fire protection, recreation, healthcare, police protection, mosquito and vector control, and other services. There are three main types of special districts:

- **County-governed special districts** are administered by the Board of Supervisors and are operated by the County of San Mateo.
- **Independent special districts** have locally elected board members and their own employees.
- **Subsidiary special districts** are governed by their respective city councils.”⁷

San Mateo County has sanitary districts that fall into all three types. There are ten County-governed special districts, the largest being the Fair Oaks Sewer Maintenance District. There are six independent special districts, the focus of this report. There are also subsidiary special districts governed by city councils, such as North San Mateo County Sanitation District. The number of districts and the complexity of the relationships among them make it difficult to grasp their scope, activities, and performance.

The process for dissolving a district is authorized by State law and processed by LAFCo accordingly. LAFCo can initiate dissolution and consolidation as can the County, a city, a special district, school district, registered voters, or landowners. LAFCo operates “in the context of State policies that favor multipurpose agencies or regional agencies over several layers of limited purpose agencies, particularly in urban areas.”⁸ LAFCo must first assess the district’s sphere of influence.⁹ If LAFCo determines that the district has a zero sphere of influence, other cities or districts are in a position to take over the responsibilities of the district, to the benefit of the County’s residents. Once LAFCo has declared that a district has a zero sphere of influence, it has the authority to initiate proposals that include dissolution or consolidation.

Dissolution of any special district is a complex undertaking. Entities that can assume the activities of the dissolving district must be identified. The political will to take on the challenge of proponents of the district must be present. Methodologies must be developed to apportion any property tax previously allocated to the district. These obstacles mean that not all LAFCo recommendations to consolidate or dissolve districts lead to changes.

⁷ San Mateo Local Area Formation Commission, *Special Districts in San Mateo County*, Accessed May 1, 2016. <http://lafco.smcgov.org/special-districts-san-mateo-county>.

⁸ Martha Poyatos, Executive Officer, San Mateo LAFCo, *Letter re Municipal Service Review and Sphere of Influence Update for the East Palo Alto Sanitary District*, February 17, 2009, p. 2.

⁹ “A sphere of influence is a planning boundary outside of an agency’s legal boundary (such as the city limit line) that designates the agency’s probable future boundary and service area. Factors considered in a sphere of influence review focus on the current and future land use, the current and future need and capacity for service, and any relevant communities of interest.” Source: California Association of Local Agency Formation Commissions, “What Is LAFCo.” <http://www.calafco.org/about.htm>.

Urban Sewage Management

Most urban areas in California have a single large sewage collection and treatment provider (see Table 1). For example, San Francisco, San Jose, and Oakland each have a single agency that handles both sewage collection and treatment. In total population and miles of sewer mains San Mateo County is similar to San Jose and San Francisco. However, a large, centrally managed agency is not only the norm for individual big cities. The Central Contra Costa County Sanitary District covers 13 East Bay cities from Martinez to San Ramon.

Table 1: System Characteristics of Major Bay Area Sewer Providers

	Population	Forced Mains (Miles)	Gravity Mains (Miles)	Residential Rate (\$ / Year) ^a
<i>San Mateo County</i>	765,135	104.4	1,898	\$902 ^b
San Jose City	998,537	13.0	2,268	\$405
Central Contra Costa	476,400	23.0	1,519	\$471
San Francisco ^c	864,816		1,000	\$187
Oakland	406,253	0.2	920	\$705

Sources: See Appendix B: Urban Sewer Management Agencies.

Notes:

^aThese rates came from the respective sewer providers' websites. They do not include other potential forms of income or revenue such as property taxes, bond income, or permit fees.

^bCounty and independent districts only; excludes rates charged by cities. This is the average rate ranging from \$360 for Harbor Industrial Sewer Maintenance District to \$1,595 for Burlingame Hills Sewer Maintenance District.

^cData on Forced Mains not available.

The complexity of discussing rates in San Mateo County will be covered later in this report. Nonetheless, the rates charged to residences in San Mateo County appear to be higher than those charged by other large urban areas.

San Mateo County agencies lag on the primary measure of sewer system performance, known as the sanitary sewer overflow (SSO).¹⁰ A sanitary sewer overflow occurs when untreated sewage is discharged from a sewer pipe into the environment prior to reaching sewage treatment facilities. Frequent causes of SSOs include:

- Blockage of sewer lines
- Infiltration of storm water into sewer lines during heavy rainfall
- Malfunction of pumping station lifts or electrical power failure
- Broken sewer lines¹¹

¹⁰ See Appendix E: Sanitary Sewer Overflows by District by Year.

¹¹ Wikipedia entry for *sanitary sewer overflow*. https://en.wikipedia.org/wiki/Sanitary_sewer_overflow.

SSOs vary in severity depending on the volume of material released and whether the untreated sewage reached a water source. SSOs by law must be reported to the California Environmental Protection Agency, State Water Resources Control Board.¹² Overflows contaminate drinking water and cause thousands of cases of gastrointestinal illness in the United States each year,¹³ resulting in beach closures, swimming restrictions, prohibitions on shellfish harvesting, and fish kills.

Countywide, the sanitary districts in San Mateo County collectively have significantly more sanitary sewer overflows than the other large urban areas in the San Francisco Bay Area (see Table 2). They have twice as many as San Jose, and nearly three times as many as Central Contra Costa Sanitary District. San Mateo County agencies have no centralized oversight over sewer management, so have no obvious method to address this problem.

Table 2: Sanitary Sewer Overflows per Hundred Miles of Pipeline by Bay Area Sewer Providers

	2013	2014	2015	Average	As %age of SMC
San Mateo County	9.3	11.9	7.7	9.6	100%
San Jose City	5.5	4.4	3.2	4.4	45%
Central Contra Costa	3.0	3.2	2.8	3.0	31%
Oakland	9.1	10.8	9.3	9.7	101%

Sources: See Appendix B: Urban Sewer Management Agencies.

Note: San Francisco operates a combined sewer and storm water system and is therefore not required to report sanitary sewer overflows to the State Water Resources Control Board.

The high level of overflows in San Mateo County is not the inevitable result of aging infrastructure, although that is a risk factor for overflows. Professional and proactive management of the infrastructure is critical. A good illustration of this can be found at West Bay Sanitary District, where 58% of its pipelines were installed before 1960 and 24% were installed before 1940.¹⁴ Its performance on sanitary sewer overflows in the late 2000s was poor. Experienced management, proactive assessment of its system, thoughtful prioritization of its capital projects, use of new technologies, and programs to reduce blockages have reduced SSOs from the rate of 50 to 60 per year to 5 to 15 (see Figure 3).¹⁵

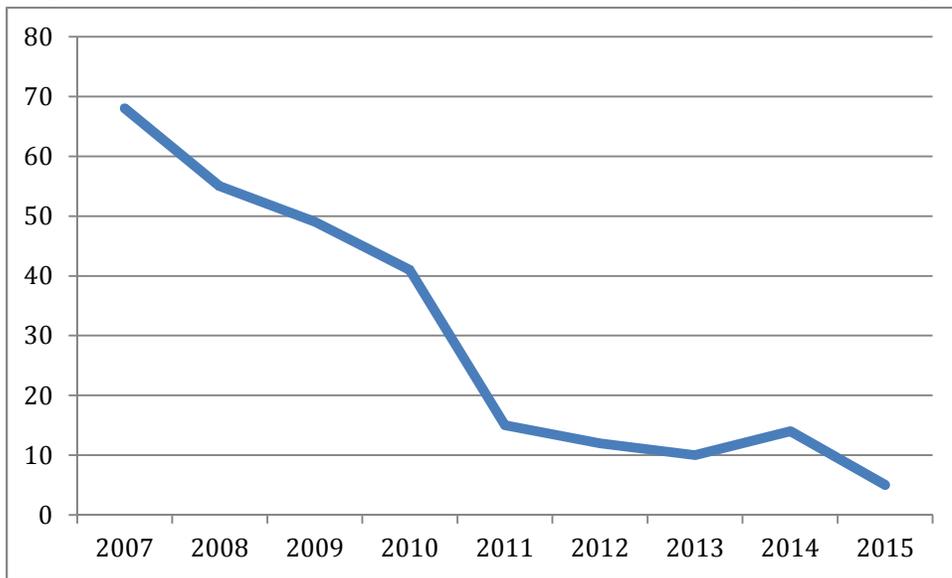
¹² “To provide a consistent, statewide regulatory approach to address SSOs, the State Water Resources Control Board (State Water Board) adopted Statewide General Waste Discharge Requirements (WDRs) for Sanitary Sewer Systems, Water Quality Order No. 2006-0003 (Sanitary Sewer Systems WDR) on May 2, 2006. The Sanitary Sewer Systems WDR requires public agencies that own or operate sanitary sewer systems to develop and implement sewer system management plans and report all SSOs to the State Water Board’s online SSO database.” Source: State of California Environmental Protection Agency, State Water Resources Control Board, Sanitary Sewer Overflow Reduction Program. http://www.waterboards.ca.gov/water_issues/programs/sso/index.shtml.

¹³ Wikipedia entry for *sanitary sewer overflow*. https://en.wikipedia.org/wiki/Sanitary_sewer_overflow.

¹⁴ See Appendix F: Age Profile of District Pipelines.

¹⁵ Officials from West Bay Sanitary District: interview by the Grand Jury.

Figure 3: Sanitary Sewer Overflows by Year for West Bay Sanitary District



Source: Appendix E: Sanitary Sewer Overflows by District by Year.

Note: West Bay reported 68 SSOs in 2007 in a data submission to the Grand Jury, although the California Water Board recorded only 46.

There can be adverse consequences to mismanaging sewer systems. On April 10, 2008, the U.S. Environmental Protection Agency “issued enforcement actions requiring nine sewage collection systems in the Sausalito and Mill Valley areas of southern Marin County, Calif., to address chronic sewage spills, improve sewer maintenance and implement long-term programs to renew aging sewer pipes.”¹⁶

In 2011, the U.S. Environmental Protection Agency announced the settlement of a case against seven municipalities in the East Bay Municipal Utility District. According to a news release issued on March 15, 2011, “the seven municipalities . . . have cooperatively agreed to update aging infrastructure and collection systems that have been major contributors to overflows.”¹⁷ This initiative eventually resulted in a consent decree issued in June 2014, requiring the affected communities to spend \$300 million over a 22-year period to upgrade their sewer collection and treatment facilities.¹⁸

Closer to home, the City of San Mateo, Hillsborough, and the Crystal Springs County Sanitation District were ordered “to cease and desist discharging waste from their respective sanitary sewer systems in violation of requirements” by the California Regional Water Quality Control Board in

¹⁶ United States Environmental Protection Agency, *News Releases from Region 9, US EPA Orders Marin County Sewage Collection Systems to Address Chronic Sewage Spills*, April 8, 2008. <https://yosemite.epa.gov/opa/admpress.nsf/0/503212C4814C8FF585257427006B9568>.

¹⁷ United States Environmental Protection Agency, *News Releases from Region 9, Bay Area Municipalities Ordered to Protect San Francisco Bay from Sewer Discharges*, March 15, 2011. <https://yosemite.epa.gov/opa/admpress.nsf/0/c221b52e5e4823d58525785300718f88?OpenDocument>.

¹⁸ City of Oakland, *Landmark Clean Water Agreement, Regional East Bay Sewer Consent Decree 2014*, Accessed May 1, 2016. <http://www2.oaklandnet.com/Government/o/PWA/s/Sewer/ConsentDecree/index.htm>.

2009.¹⁹ San Mateo's *Daily Journal* reported in its March 14, 2016, issue that the cost of the associated overhaul is \$770 million over 10 years.²⁰ This translates to a cost of \$5,923 per person in the affected area.²¹

Service Area and History of Independent Sanitary Districts

The Bayshore Sanitary District is at the north end of the County, with Westborough nearby (see Figure 4). Montara and Granada border each other on the coast side of the County. Similarly, West Bay and East Palo Alto adjoin each other, at the south end of the County.

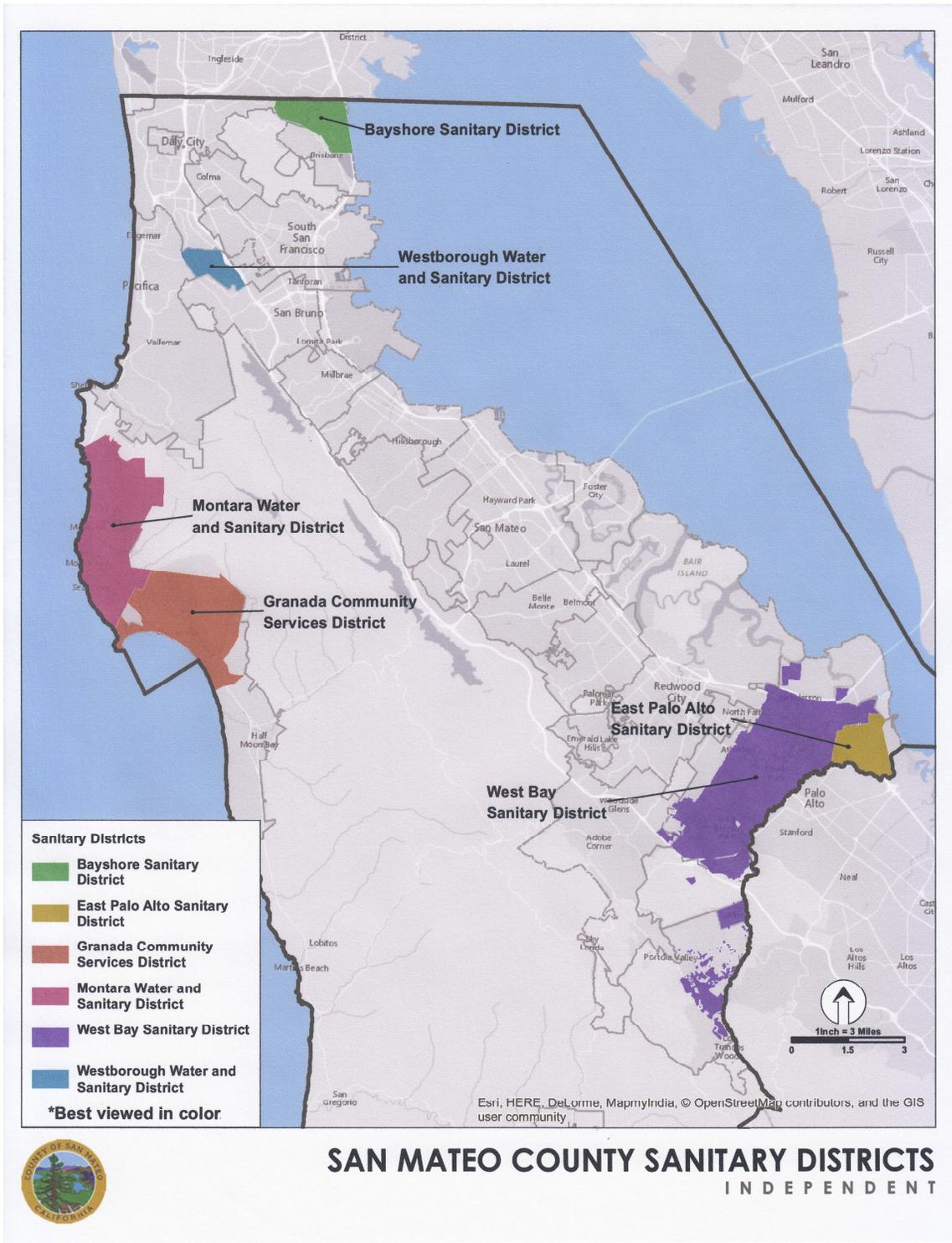
¹⁹ California Regional Water Quality Control Board, San Francisco Bay Region, *Cease and Desist Order No. R2-2009-0020*, March 11, 2009, p. 1.

http://www.waterboards.ca.gov/rwqcb2/board_decisions/adopted_orders/2009/R2-2009-0020.pdf.

²⁰ Samantha Weigel, "Sewer Overhaul to Cost \$770M, San Mateo Launching Improvement Program for Thousands of Customers," *Daily Journal*, March 14, 2016.

²¹ The population served by San Mateo's sewer system is 130,000 according to the San Mateo Sewer System Management Plan, dated December 7, 2015, p. 4. <http://www.cityofsanmateo.org/DocumentCenter/View/47516>. Dividing \$770,000,000 by 130,000 yields \$5,923 per person. A more accurate calculation would use number of connections rather than population to estimate the cost to households of this capital plan, but connection data was not available through website research.

Figure 4: Map of Independent Sanitary Districts in San Mateo County



Source: San Mateo County Local Agency Formation Commission.

The six independent sanitary districts have a long history (see Table 3). They were established over the course of six decades in response to population growth in San Mateo County. For example, a subdivision developer in South San Francisco founded the most recently established district, Westborough, in 1961. Some districts are responsible for more than just collecting sewage. Montara and Westborough also provide drinking water, while Granada recently added parks and recreation to its scope. Three of the districts provide garbage collection services within their districts. These other missions have little synergy with the core mission of sewage collection, although they do allow the sharing of some costs, such as board expenses.

Table 3: District Establishment Date, Communities Served, and Other Areas of Responsibility

District	Date Founded	Communities Served	Other Areas of Responsibility
West Bay Sanitary District	1902	City of Menlo Park, Atherton, and Portola Valley, and areas of East Palo Alto, Woodside and unincorporated San Mateo and Santa Clara counties	Solid Waste ^a
Bayshore Sanitary District	1925	Portions of Daly City and Brisbane	None
East Palo Alto Sanitary District	1939	City of East Palo Alto and portion of Menlo Park	None
Granada Community Services District	1958	Unincorporated areas of El Granada, Princeton, Princeton-by-the-Sea, Clipper Ridge, and Miramar; northern portion of the City of Half Moon Bay	Solid Waste, Parks & Recreation (since 2014)
Montara Water & Sanitary District	1958	Montara, Moss Beach	Solid Waste, Water (since 2003)
Westborough Water District	1961	South San Francisco west of 280 to Skyline Boulevard and South of King Drive in Daly City to San Bruno	Water

Source: District websites.

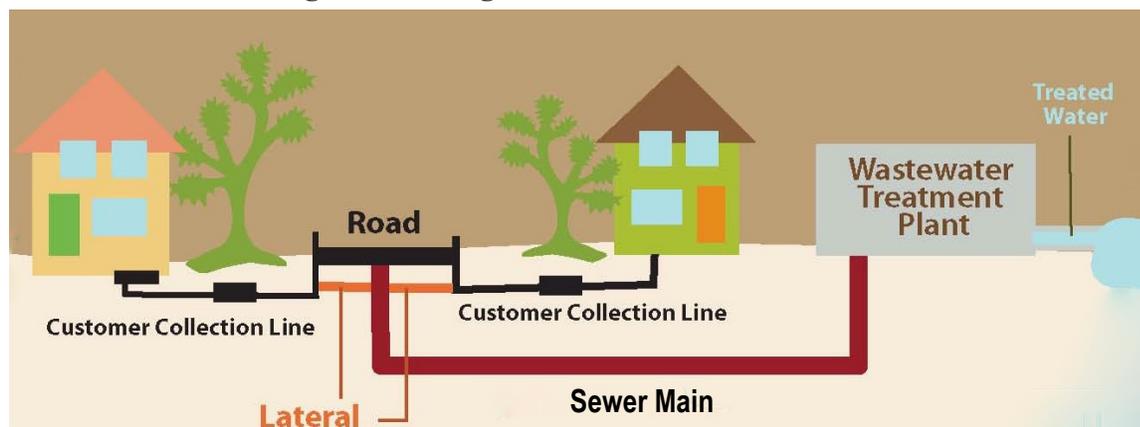
Note:

^aSolid waste includes the pickup and disposal of trash, recyclables, and compostable materials. This activity is typically subcontracted via multi-year contracts.

Sanitary Districts' Contribution to Sewage Management

All the independent districts are responsible for the collection but not the treatment of sewage. In Figure 5 below, they are responsible for the red line labeled “Sewer Main.” Customers are responsible for the black “Customer Collection Line” and orange “Lateral.”

Figure 5: Sewer Mains and Wastewater Treatment



Source: Hi-Desert Water District, Wastewater Reclamation Project, <http://protectgroundwater.org/wp-content/uploads/2014/01/Wastewater-treatment-system-graphic.jpg>. Sewage in San Mateo County discharges either into the Bay or into the Pacific Ocean.

The districts rely on different treatment plants for waste treatment depending on their location (see Table 4). Bayshore, East Palo Alto, and Westborough Districts rely on neighboring cities' waste treatment plants (San Francisco, Palo Alto, and Daly City respectively). Granada and Montara Districts, along with the City of Half Moon Bay, own the Sewer Authority Mid-Coastside (SAM) treatment plant. West Bay, along with the Cities of Belmont, San Carlos, and Redwood City, has a similar arrangement, owning but not operating Silicon Valley Clean Water treatment plant. Districts that share ownership also share a portion of the treatment plants' capital costs to cover both replacements and improvements. The treatment plants are typically governed by boards composed of members from the city councils or independent sanitary districts that own them.

Managing its relationship with its treatment plant is a high priority to the independent districts, as it is to the city-managed districts that do not operate their own treatment plants.²² This is true partly because a significant component of their budget is allocated to treatment, as will be described later. It is also true because the plans and programs of the treatment plants can end up impacting sewage collection.

²² The County of San Mateo, as operator of ten sewer districts, is not party to any of the treatment plant Joint Powers Agreements. The County purchases capacity from nearby cities and pays to wheel the effluent through the city sewer mains.

Table 4: Treatment Plants Serving Independent Districts

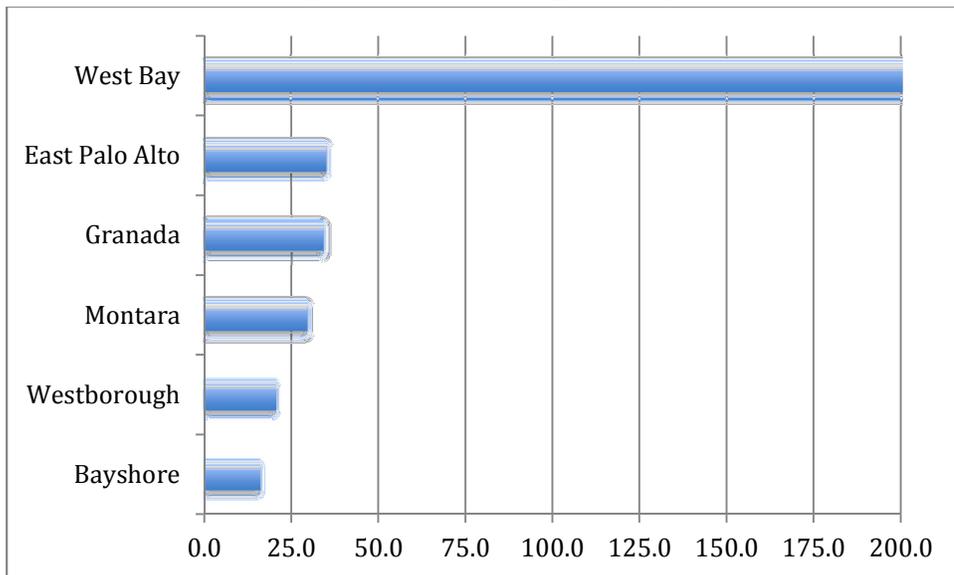
Treatment Plant	Independent District	Other Cities Served by Treatment Plant
San Francisco Public Utilities Commission Southeast Treatment Plant	Bayshore	San Francisco
North San Mateo County Sanitation District, which contracts with City of Daly City Wastewater Treatment Plant	Westborough	Daly City
Sewer Authority Mid-Coastside (SAM)	Granada, Montara	Half Moon Bay
Silicon Valley Clean Water	West Bay	Belmont, Redwood City, San Carlos
Regional Water Quality Control Plant (Palo Alto)	East Palo Alto	Los Altos, Los Altos Hills, Mountain View, Palo Alto, Stanford

Source: See Appendix C: Wastewater Treatment Plants Serving Independent Sanitary Districts.

Sanitary District Comparisons

The independent districts oversee small collection systems (see Figure 6). The six districts include about 15% of the County’s population and manage 343 miles of pipeline, or approximately 17% of the County’s total. West Bay’s system is significantly larger than the remaining five districts’ systems taken altogether.

Figure 6: Miles of Pipeline by District



Source: See Appendix D: Sewage System Characteristics by District.

It is tempting to discount these districts as being inconsequential. Their budgets however are substantial (see Table 5).

Table 5: Population, Connections, Pipe Length, and Budgeted Revenue for Independent Districts

	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay
Population (#)	4,513	14,050	6,012	6,000	29,000	55,000
Connections (#)	1,456	3,790	1,937	2,560	3,864	20,000
Pipeline (Miles)	16.0	20.7	29.5	34.0	35.0	208.0
2015-16 Budgeted Revenue (Million \$)	\$1.280	\$2.523	\$2.690	\$2.524	\$4.915	\$23.750

Sources: See Appendix D: Sewage System Characteristics by District and Appendix G: Sanitary District Budgets.

For the rest of this report, the districts will be listed on the basis of their size as measured by the length of pipelines they operate—with Bayshore the smallest, followed by Westborough, Montara, Granada, East Palo Alto, and West Bay.

Prior Grand Jury and LAFCo Studies of Sanitary Districts

The San Mateo County Grand Jury has investigated only one of these districts in the last 15 years. The 2002-2003 Grand Jury released a report with the results of an investigation into the East Palo Alto Sanitary District. One of the main recommendations was that the district be merged with another district, specifically West Bay Sanitary District. The East Palo Alto Sanitary District disagreed; consolidation did not happen.

LAFCo conducts municipal service reviews of districts on a periodic basis. Its recent studies include:

- *September 16, 2015:* North County Cities and Special Districts, including Bayshore Sanitary District
 - “Reaffirm a zero sphere of influence for the Bayshore Sanitary District, indicating the District should be dissolved and the Cities of Brisbane and Daly City would become ‘successor agencies.’”²³
- *February 17, 2009:* East Palo Alto Sanitary District
 - “The LAFCo adopted sphere of influence designation for the EPASD is for dissolution and annexation of the territory to WBSD.”²⁴

²³ San Mateo County Local Agency Formation Commission, *North County Cities & Special Districts, Municipal Service Review and Sphere of Influence Study*, September 16, 2015, p 79.

http://lafco.smcgov.org/sites/lafco.smcgov.org/files/documents/files/North%20County%20MSR%20-%202015-16-15_3.pdf.

²⁴ Martha Poyatos, Executive Officer, San Mateo County Local Agency Formation Commission, *Municipal Service Review and Sphere of Influence Update for the East Palo Alto Sanitary District*, February 17, 2009, p. 17.

http://lafco.smcgov.org/sites/lafco.smcgov.org/files/documents/files/msrepsdfinalwithattachments_0.pdf.

- *February 12, 2009: West Bay Sanitary District*
 - “Based on information in the municipal service review and absence of significant changes since the sphere was adopted that merit amendment to the sphere of influence, it is recommended that the WBSD sphere be reaffirmed as adopted in 1985.”²⁵
- *October 7, 2008: City of Half Moon Bay and Unincorporated Midcoast, including Granada Sanitary District and Montara Water and Sanitary District*
 - LAFCO recommended “a single regional water and sewer district to serve the unincorporated and incorporated study area delineated by the urban/rural boundary.”²⁶ It assigned spheres of consolidation to Montara Water and Sanitary District, Granada Sanitary District (as it was named then), and Coastside County Water District. These sphere designations would allow for consolidation of Montara Water and Sanitary District with Granada Sanitary District, and formation of the Midcoast Community Services District to add Park and Recreation to existing services of water, sewer, and solid waste disposal.

In summary, LAFCo recommended the consolidation of Granada Sanitary District and Montara Water and Sanitary District in October 2008, and the dissolution of Bayshore and East Palo Alto Sanitary Districts in 2009.

DISCUSSION

The Grand Jury’s analysis focused on three issues: public accountability, fiscal responsibility, and operational competence.

Public Accountability

Information Transparency

Seeking data from the independent sanitary districts for comparative purposes is challenging. Each district has its own website, and the layouts differ. The most basic data—meeting minutes, budgets, rates, financial audits, and sewer system management plans—is often missing or outdated. Table 6 highlights the gaps (shaded) in core information for each of the six districts studied.

For example, the Grand Jury would expect the minutes of each board meeting to be reviewed and approved at the following board meeting, and then posted within days thereafter (the “Goal” for Meeting Minutes). In late April, the Grand Jury checked the websites of each independent

²⁵ San Mateo County Local Agency Formation Commission, *Municipal Service Review and Sphere of Influence Update, West Bay Sanitary District*, February 12, 2009, p. 17.

http://lafco.smcgov.org/sites/lafco.smcgov.org/files/documents/files/MSRwestbaysanitaryfebruary_0.pdf.

²⁶ Martha Poyatos, Executive Officer, San Mateo County Local Agency Formation Commission, *Sphere of Influence Update, City of Half Moon Bay and Unincorporated Midcoast*, October 7, 2008, p. 12.

http://lafco.smcgov.org/sites/lafco.smcgov.org/files/documents/files/2008_10_08_lafco_soicoastsideoct7wattachments_1.pdf.

district and learned that only Westborough and West Bay had minutes for the March meeting posted. East Palo Alto and Bayshore had minutes from the February meeting posted, while Granada’s dated from the January meeting. Montara’s minutes are embedded in the Agenda Packets for meetings, which requires searching Agenda Packets to find whether minutes for a prior meeting have been included. Relative to the “Goal” of having meeting minutes posted through March 2016, only Westborough and West Bay met the standard.

The State Water Resources Control Board Order No. 2006-0003-DWQ requires Sewer System Management Plans. In spite of this order, only two districts had readily available documents on their website.²⁷

Table 6: Key Information Availability on District Websites

Times	Goal^a	Bayshore	West- borough	Montara	Granada	East Palo Alto	West Bay
Meeting Minutes	Through March 2016	No	Yes	No	No	No	Yes
Minute History	2010 On	Yes	Yes	No ^b	No	Yes	Yes
Budget	2015-2016	Yes	Yes	Yes	Yes	Yes	Yes
Rates	Yes	No	Yes	Yes	No	Yes	Yes
Rate History	2010 On	No	No	No	No	No	Yes
Financial Audit	2015	Yes	Yes	Yes	No	No	Yes
Sewer System Management Plan	2011 On	Yes	No	No	No	No	Yes
Performance Metrics	2014-2015	No	No	No	No	No	Yes
Sewer System Overflows	Current	No	No	No	No	No	No

Sources: District websites as of April 29, 2016.

Notes: Some districts updated their websites after April 29, 2016 following Grand Jury queries regarding information availability.

^aGoal established by Grand Jury based on timely information availability.

^bMontara’s minutes are embedded in agenda packets, requiring a search through multiple packets to locate a specific meeting’s minutes.

²⁷ State Water Resources Control Board, Order No. 2006-2003-DWQ, *Statewide General Waste Discharge Requirements for Sanitary Sewer Systems*, May 2, 2006, p. 2.

The information that is available is structured differently. Each district has its own methodology for preparing and presenting budgets even though the activities of each are roughly comparable. The Grand Jury developed a process to convert each of the six district's budgets to a common and therefore comparable format that was then confirmed with each district.²⁸

Visibility of Rates

Sewer rates are difficult to compile, even for residential single-family dwellings:²⁹

- Districts have the freedom to develop a unique rate structure. For example, Bayshore, Westborough, and Montara have a rate per unit of water consumed during winter months. Each customer pays a unique amount.³⁰ These districts may lose revenue from water conservation efforts and trends towards drought tolerant gardens that reduce water usage but have limited impact on sewage collection and treatment costs.
- The other districts (Granada, East Palo Alto, and West Bay) establish a fixed rate for each type of user (single family residential, multi-family residential, restaurant, etc.). As a result of these differences, it is nearly impossible to compare the average customer's bill between Granada and Montara, two neighboring districts.
- Historical information on average customer bills is very difficult to locate, especially for those who charge based on water consumption.

In addition, residents of the independent districts are billed through a line item on their property tax statement, which means that many people are unaware of the cost of their sewer service (see Figure 7). This West Bay Sanitary District customer has a \$973 charge for "West Bay Sani Dist" on its 2015-2016 tax bill.

²⁸ See Appendix G: Sanitary District Budgets.

²⁹ See Appendix I: Sanitary District Sewer Rates.

³⁰ For ease of comparison, this report uses the term *rate* to refer to both the fixed annual charge as well as the average customer bill calculated from water usage.

Figure 7: Property Tax Bill Reflecting Sanitary Sewer Charge

2015 - 2016 SAN MATEO COUNTY SECURED TAX BILL 2015 - 2016

FOR FISCAL YEAR BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016

PARCEL NUMBER	TAX RATE AREA	PIN NUMBER	ASSESSMENT INFORMATION	VALUES
62-003	Bill# 348105		Land	1,392,930
			Improvements	1,392,930
			Fixtures	
			Personal Property	
			Full Cash	2,785,860
			Exemption	1,000
			Value after Exemption	2,778,860

TAXING AGENCY	RATE	AMOUNT
GENERAL TAX RATE	1.0000	27,858.60
MIDPENINSULA REG	0.0008	22.28
MENLO PK EL 2005	0.0393	1,094.84
SEQUOIA HI 2005 R	0.0434	1,209.06
SM JR COLLEGE BD	0.0250	696.46
GENERAL TAX TOT	1.1085	30,881.24
LESS: EXEMPTION		-77.58
SUB-TOTAL		30,803.66
SNC Mosq Abmnt Dist (650)344-8592		3.74
Sequoia UHSD Maint (800)273-5167		11.70
MP ESD Comb Meas Sp Tax (650)321-7140		851.56
Redwood City Storm Fee (650)385-4100		6.70
West Bay Sani Dist (650)321-0384		973.00
Tax Payable		33,660.36

1	DUE NOVEMBER 1, 2015 AFTER DECEMBER 10, 2015 ADD 10% PENALTY TO YOUR PAYMENT \$16,325.21	2	DUE FEBRUARY 1, 2016 AFTER APRIL 10, 2016 ADD 10% PENALTY + \$40.00 COST TO YOUR PAYMENT \$16,325.21
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* FOR HOME BANKING: USE YOUR PARCEL NUMBER (062-140-360) AND PAY THE FULL INSTALLMENT DUE. PARTIAL PAYMENTS WILL BE RETURNED. FAILURE TO PAY THE FULL AMOUNT DUE ON TIME WILL RESULT IN PENALTIES AND COSTS.
 * 65 or older may qualify for a school parcel tax exemption on a primary residence in FY 2016-17. Contact the District Office at (650)321-7140.
 * Pay Online at www.sanmateocountytaxcollector.org
 * Please do not fold, staple, tape or otherwise mutilate the attached payment coupons.

Source: Grand Juror

Board Tenure

The districts state that having elected board members gives them an important link to the community.³¹ Unfortunately, based on the general trend of uncontested elections, the communities in which they operate appear to have little interest in the elections (see Table 7). Uncontested elections are those in which the number of candidates are the same or less than the number of openings. These elections are not placed on the ballot, and the candidates are automatically approved. Contested elections are those in which the contest is placed on the ballot and the public votes. Sixty-five percent of elections in the last eight election cycles were uncontested for the independent sanitary districts.

³¹ Officials from independent sanitary districts: interviews by the Grand Jury.

Two of the districts, Bayshore and Westborough, have not had contested elections since 2000. West Bay has not had a contested election in over 10 years. This suggests that public participation in the selection is minimal. The only district with regularly contested ballots is East Palo Alto.

Table 7: Contested and Uncontested Elections in Sanitary Districts

District	2001	2003	2005	2007	2009	2011	2013	2015
Bayshore								
Westborough								
Montara								
Granada								
East Palo Alto								
West Bay								

Uncontested	
Contested	
Deferred ^a	

Source: Data provided by the San Mateo County Elections website, shapethefuture.org as well as Elections division staff. See Appendix K: Director Tenure by District for detailed sources.

Note: ^aGranada and Montara chose to change their election years to even-numbered years, so deferred 2015 elections to 2016.

Even in those instances where elections are contested, the turnout is low. Turnout for the most recently contested elections, in 2013, was less than a quarter of the registered voters (see Table 8).

Table 8: Turnout for 2013 Sanitary District Elections

	Percentage of Registered Voters
Montara	25.9%
Granada	24.0%
East Palo Alto	14.1%

Source: San Mateo County Elections website, shapethefuture.org.

There is an important danger resulting from this. Ratepayers are responsible to support rates that allow for necessary capital improvements. In a small district, with few active voters, it is possible for a very few people to influence decisions on topics such as rates. In the last elections in 2013 in Montara and Granada, the winners were separated from the losers by 111 and 15 votes respectively.³²

With these conditions, board turnover is low. The average tenure of the board members on all six boards is over 10 years (see Table 9). Since the membership term is four years on all boards, this means that the **average** board member is serving on his or her third term. There is value in having experience on any board, but there is also the risk of resistance to new ideas.

³² San Mateo County, *Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 5, 2013*. <https://www.shapethefuture.org/elections/results/2013/nov/official/Nov2013SOV.pdf>.

Table 9: Length of Service of Board Directors

	Average Length of Service in Years	Longest Length of Service in Years
Bayshore	16.6	23.3
Westborough	13.8	26.6
Montara	8.6	12.6
Granada	9.7	18.6
East Palo Alto	9.0	12.6
West Bay	6.8	16.6

Source: See Appendix K: Director Tenure by District.

Note: Measured as of June 30, 2016.

Public Profile

Districts have minimal interaction with the public compared to, for example, water districts. Bills are not established based on a metering of sewage, so customers have few reasons to question the billed amount. Customers do not start and stop sewer service as they do with other utilities. Customers do not have drought-related sewer budgets.

A survey commissioned by the East Palo Alto Sanitary District in 2012 illustrates the point. They learned that 38% of residential respondents stated they were familiar with the district. However, only two thirds of these realized that it provides sewer services.³³ Only eight out of 500 residential property owners surveyed and none of the 100 commercial property owners surveyed knew the district sewer rate.³⁴

The Grand Jury suspects that East Palo Alto is not unique and that most independent sanitary district customers could not name their sanitary sewer provider.

Fiscal Responsibility

The districts receive revenue from four primary sources:

- **Property Tax:** Five of the six independent districts receive property tax.
- **Sewer Service Charges:** These charges are paid through a line item on property tax bills.
- **Permit and Connection Fees:** The districts collect modest amounts of money in permit and connection fees.³⁵ Developers and others connecting to the system for the first time or upgrading a connection pay these fees.
- **Interest on Reserves:** The districts collect minimal amounts of interest on the money they hold in their reserves.

³³ Jatelo Productions, *East Palo Alto Sanitary District Public Relations Plan*, November 7, 2013, p. 104. <http://www.epasd.com/home/showdocument?id=324>.

³⁴ *Ibid.*, p. 110.

³⁵ Bayshore, Montara, and West Bay budgeted between \$5,000 and \$50,000 in permit fees in FY 2015-2016. All districts except Westborough collected connection fees in the \$14,000 to \$50,000 range except Montara, which budgeted for over \$300,000 in FY 2015-2016. Montara recently expanded opportunities for new sewer connections, which is what is driving this unusually large amount. See Appendix G for detail.

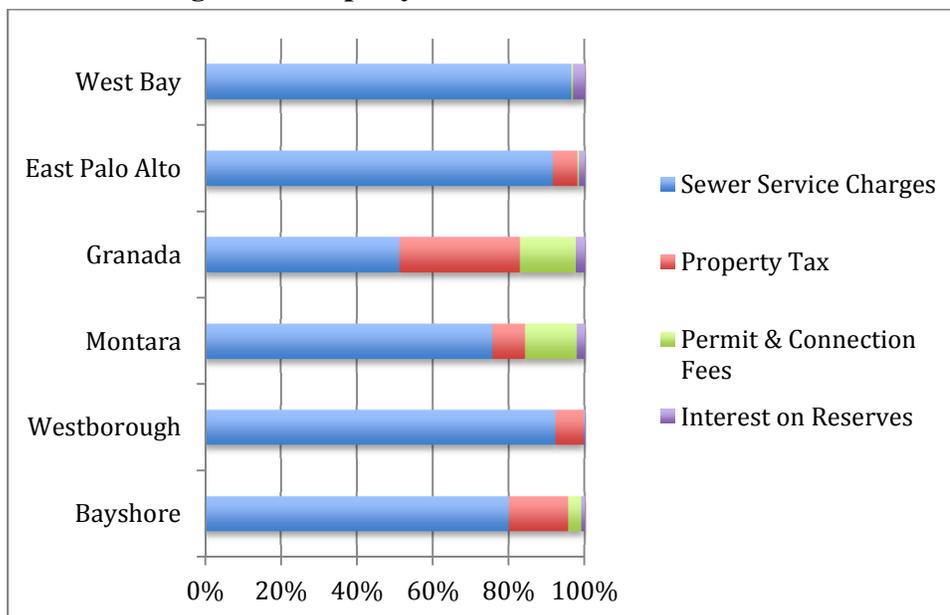
This report focuses on Property Tax and Sewer Service Charges, since they constitute more than 80% of the total income of the independent sanitary districts.

Property Tax Subsidies

The contribution of property tax to the districts’ revenue is meaningful, particularly for Bayshore and Granada (see Figure 8).

All independent districts except West Bay were funded through property tax prior to the passage of Proposition 13. As a result, they continue to receive a share of the property tax collected by San Mateo County from all County residents. Although it received property taxes in earlier years, West Bay did not receive property tax funding in fiscal year 1977-1978, and as a result of Proposition 13 and its subsequent enabling legislation, the district continues not to receive any property taxes.³⁶

Figure 8: Property Tax Contribution to Total Revenue



Source: See Appendix H: Sanitary District Budget Analysis FY 2015-2016.

Notes: Granada’s relatively large portion of revenue due to Permit & Connection Fees is a result of a repayment of monies advanced to the Assessment District. Montara’s large portion is due to the processing of a backlog of connection requests.

³⁶ The County Controller’s Office was unable to determine the reason that West Bay received no property tax in 1977-1978 although it confirmed that it had received property tax in some prior years.

One of the goals of Proposition 13 was to eliminate property tax for government-provided services for which the customer could be charged directly. California Government Code Section 16270 states:

The Legislature finds and declares that many special districts have the ability to raise revenue through user charges and fees and that their ability to raise revenue directly from the property tax for district operations has been eliminated by Article XIII A of the California Constitution. It is the intent of the Legislature that such districts rely on user fees and charges for raising revenue due to the lack of the availability of property tax revenues after the 1978-79 fiscal year. Such districts are encouraged to begin the transition to user fees and charges during the 1978-79 fiscal year.³⁷

Almost 40 years later, five of the independent sanitary districts continue to rely heavily on property tax revenue while also collecting sewer service charges. Their budgets for FY 2015-2016 include \$1,733,000 for property tax receipts.³⁸ In 2013, Granada Sanitary District took a small step towards reducing its heavy reliance on property tax by adding Parks and Recreation to its scope, becoming the Granada Community Services District. The resolution applying for its reorganization, contained the following statement:

“WHEREAS, the District receives property tax as well as sewer and garbage fees and it is currently intended that Park and Recreation services would initially be funded with a portion of the property tax the District receives . . .”³⁹

If the five districts did not receive a share of the 1% property tax, their rates would be more comparable with districts such as West Bay (see Figure 9). Without the property tax, the five districts’ ratepayers would pay more and County taxpayers’ tax would be allocated elsewhere.

³⁷ California Government Code Section 16270, <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=gov&group=16001-17000&file=16270-16271>.

³⁸ See Appendix G: Sanitary District Budgets.

³⁹ Granada Sanitary District, Resolution No. 2013-003, *Resolution of Application for a Reorganization of the Granada Sanitary District into a Community Services District*. http://granada.ca.gov/wp-content/uploads/2014/02/2013-04-18_RESOLUTION_for_LAFCO_Application.pdf.

Figure 9: Impact of Property Tax in Reducing Sewer Rate



Source: See Appendix H: Sanitary District Budget Analysis FY 2015-2016.

Note: The impact of the property tax is calculated by dividing the total property tax by the number of customers in the district. This is an approximation of the impact of the tax since not all customers are subject to the same rate structure.

High and Rising Rates

Sewer Service Charges are the primary source of revenue for the independent sanitary districts, ranging from 51% for Granada to 96% for West Bay. Sewer Service Charges come from rates paid by users.

As indicated earlier, the rates in San Mateo County for the 10 County-run and six independent districts are greater than those for comparable urban areas in the Bay Area.⁴⁰ Those rates range from \$187 to \$705, while independent sanitary district rates range from \$402 to \$973 (see Table 10). Rates for the County-run districts have averaged 25% growth in the last five years (from 2010-2011 to 2015-2016). During the same period, the average of the independent sanitary districts was 20%. The consumer price index for the San Francisco Bay Area grew approximately 14% during the same period.

⁴⁰ As noted earlier, the rates do not include other potential revenue sources such as property taxes.

Table 10: Sanitary Sewer Rates and Growth

Name	2015-2016	% Growth 2011 to 2016
Bayshore Sanitary District	\$613	0%
Westborough Water District	\$512	29%
Montara Water & Sanitary District	\$810	11%
Granada Community Services District	\$402	10%
East Palo Alto Sanitary District	\$575	19%
West Bay Sanitary District	\$973	50%
Average Rate and Growth of Independent Districts	\$648	20%
Average Rate and Growth of County-Managed Districts	\$1,072	25%
Consumer Price Index, San Francisco Bay Area		14%

Source: Appendix I: Sanitary District Sewer Rates.

Rate increases are subject to Proposition 218, which requires that sanitary districts hold a public hearing, mail advance notice of the hearing, and conduct a ballot protest proceeding before any proposed rate increase.⁴¹ This means that districts must have ratepayer support to increase rates, even in cases where rate increases are required to allow agencies to comply with state mandates to avoid sanitary sewer overflows. Ratepayer protest is more likely in smaller systems with lower numbers of ratepayers.⁴²

The challenge for ratepayers is judging whether the rate they are being charged is appropriate or not. The fact that the rate is rising rapidly could be due to the district’s failure to raise rates in earlier years by deferring capital improvements, or to the tightening of State regulatory oversight requiring new capital investments, among other possibilities. Low rates are not necessarily a sign of prudent fiscal management.

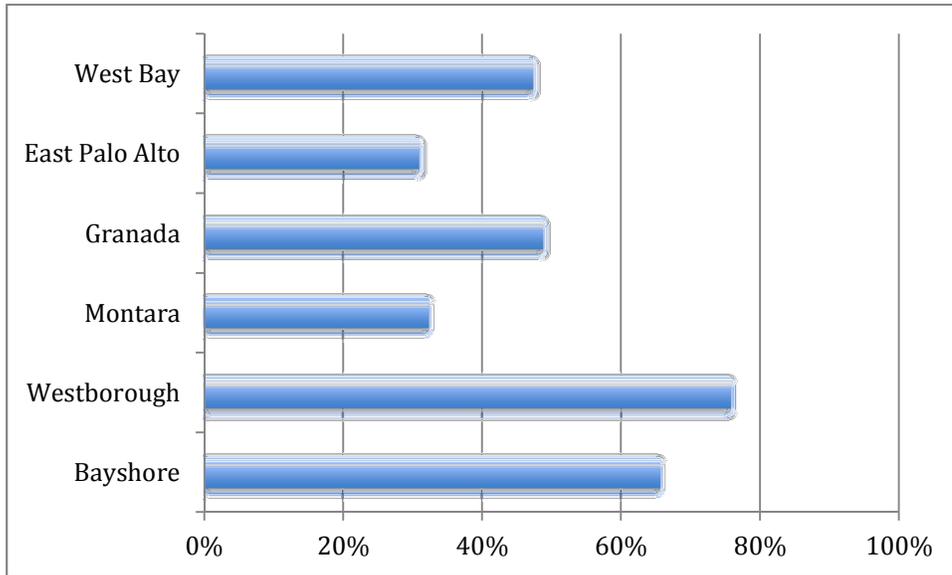
Handling of Treatment Costs

The sanitary districts collect revenue for the treatment of sewage as well as the collection of sewage, even though they do not manage the sewage treatment plants. Between one third and two thirds of all revenues received by these districts go towards treatment expense and capital, as shown in Figure 10. Treatment expense is the annual cost to process sewage. Treatment capital is the money to fund capital improvement projects, such as the replacement of equipment or construction of new facilities. For example, treatment expense and capital is 47% of West Bay’s budget, leaving 53% for maintenance and capital improvement of its sewage collection system.

⁴¹ California Special Districts Association, *Proposition 218 Guide for Special Districts*, 2013. p. 19.

⁴² Official from San Mateo LAFCo: interview by the Grand Jury.

Figure 10: Treatment Expense and Capital's Share of Revenue



Source: See Appendix H: Sanitary District Budget Analysis FY 2015-2016.

The wide discrepancy in percentage of revenue allocated to treatment is due to many reasons—the varying costs of the treatment plants used, the nature of the contracts negotiated with the treatment plants, the amount of capital investment currently underway at the treatment plants, and the individual district’s budgeting practices. This arrangement further separates the ratepayer from the agency spending the ratepayer’s money. It makes it difficult to judge whether the rates are fair across the County, and whether the money is well spent. In any case, it introduces additional players to the decisions involved in managing sewage treatment plants, and that in itself may add little value.

Rationalizing Collection and Administration Expenses

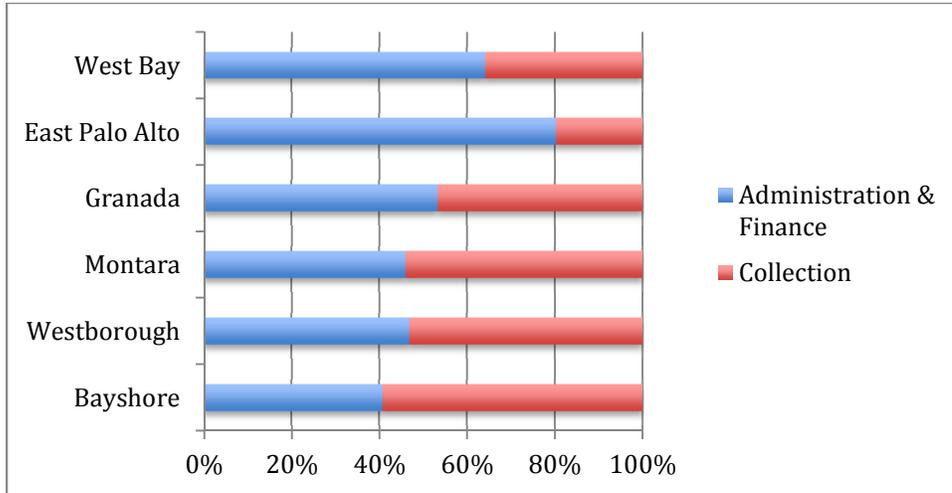
After treatment costs are removed, the districts are left with the costs associated with administering the district and maintaining the sewer pipes.

The wide differences in how expenses are allocated between Collection and Administration/Finance are difficult to explain (see Figure 11).

- The methodology for allocating costs between Collection and Administration/Finance is neither well defined nor consistent across districts.
- Districts with both water and sewage responsibilities (such as Montara and Westborough) tend to have a lower proportion of Administration and Finance because these costs are shared.
- Westborough does not report its revenue and expenses separately between its water and sewage responsibilities, so its split was estimated. It is difficult to understand how Westborough can set rates for sewer services without separate cost accounting for water and sewer services.

- East Palo Alto’s emphasis on community engagement and involvement may be a factor in why such a high percentage of its non-treatment operating expenses (80%) are for Administration and Finance.⁴³

Figure 11: Operating Expense Split between Collection and Administration/Finance



Source: See Appendix H: Sanitary District Budget Analysis FY 2015-2016.

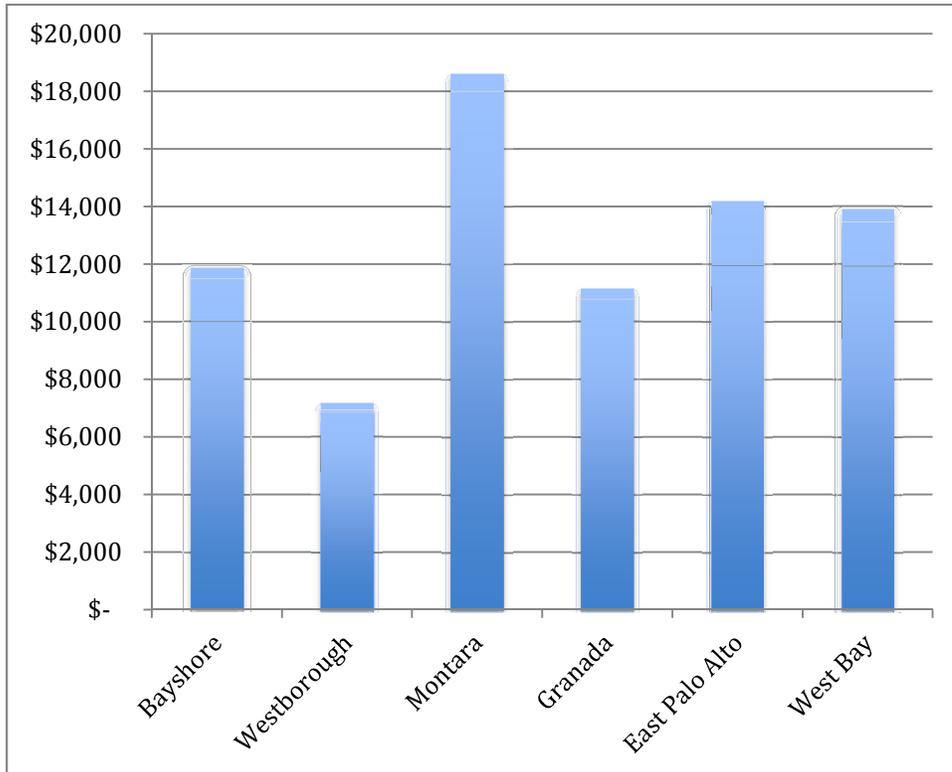
Note: West Bay does not consider treatment costs to be operating costs, unlike the other districts. It classifies them as non-operating costs. For comparative purposes, the Grand Jury categorized them in this report as operating costs.

Collection expense per mile of pipeline varies from \$7,165 for Westborough to \$18,619 for Montara (see Figure 12).⁴⁴ The Grand Jury was unable to determine the reasons for the differences.

⁴³ In addition to the Public Relations study cited earlier (Jatelo Productions, *East Palo Alto Sanitary District Public Relations Plan*), East Palo Alto is the only district whose board calendar includes regular public relations committee meetings.

⁴⁴ See Appendix D: Sewage System Characteristics by District; see Appendix G: Sanitary District Budgets for FY 2015-2016; see Appendix H: Sanitary District Budgets for FY 2014-2015.

Figure 12: Collection Expense per Mile of Pipeline



Source: See Appendix H: Sanitary District Budget Analysis FY 2015-2016.
Note: Calculated as collection costs divided by miles of gravity and forced main pipelines.

Board Compensation

Board compensation differs dramatically between districts (see Figure 13). The per-diem rate for meeting attendance varies from \$75 for Montara’s directors to \$293 for East Palo Alto’s. Most districts hold monthly board meetings; Montara’s and West Bay’s boards meet twice per month. East Palo Alto is the only district with standing committee meetings scheduled on days other than regular board meetings.⁴⁵

Government codes dictate the allowable compensation for board members of special districts. Sanitary districts’ compensation is covered by California Health and Safety Code Section 6489, which sets \$100 as the maximum allowable compensation per day.⁴⁶ Community services districts and water districts have the same limit. The law allows for an adjustment of 5% per year following a public hearing.⁴⁷ Bayshore, East Palo Alto, and West Bay have been generous in taking advantage of these provisions to raise board director compensation.

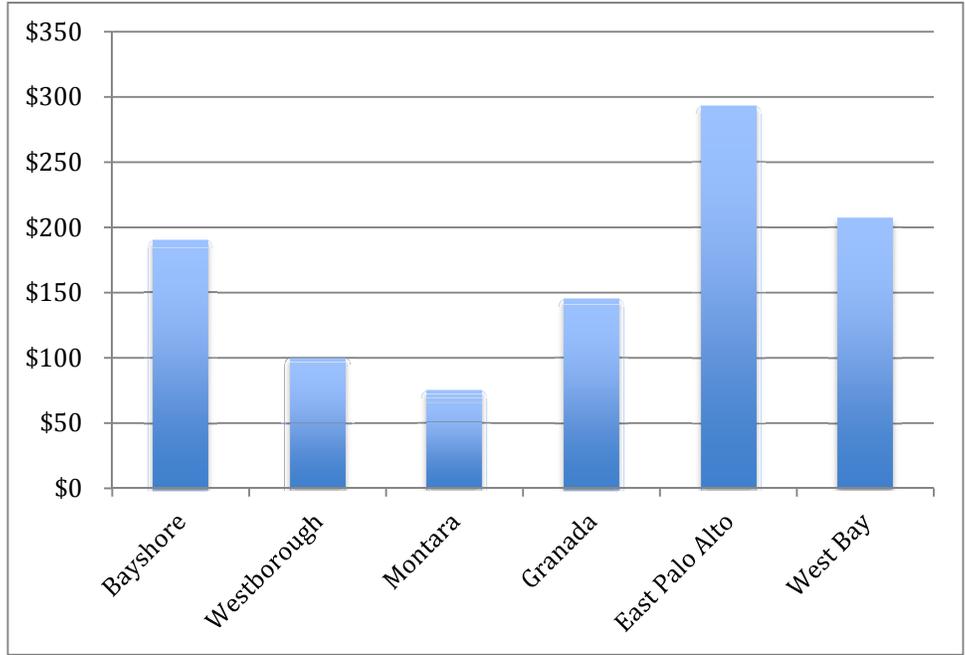
⁴⁵ Based on meeting schedules posted on district websites.

⁴⁶ California Health and Safety Code, *Section 6489*.

http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=HSC§ionNum=6489.

⁴⁷ California Water Code, *Section 20200-20207*, <http://www.leginfo.ca.gov/cgi-bin/displaycode?section=wat&group=20001-21000&file=20200-20207>.

Figure 13: Meeting Compensation for Directors

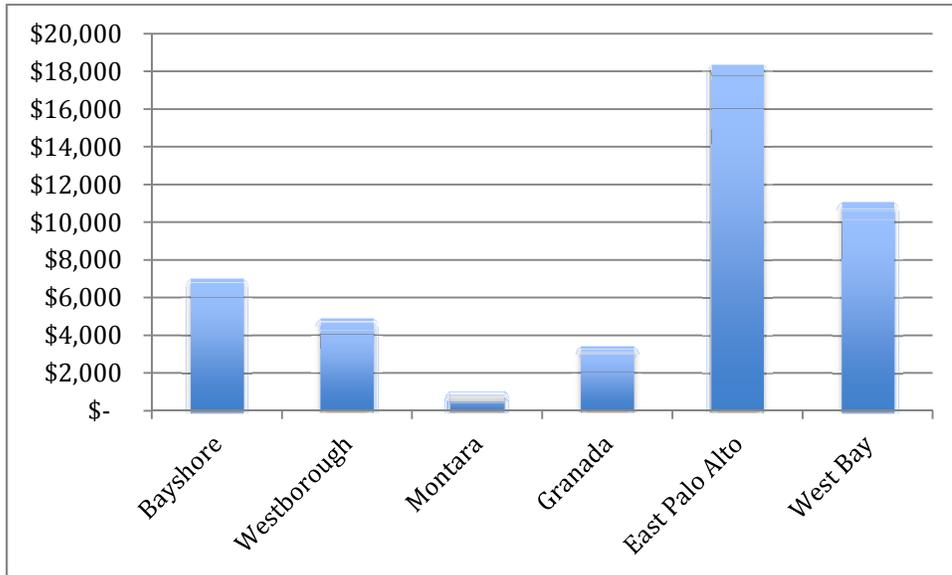


Source: See Appendix J: Board Costs for Sanitary Districts.

The difference in compensation practices is even starker when you compare annual total compensation planned in the FY 2015-2016 budgets (see Figure 14). East Palo Alto’s board members receive an average of \$18,000 in compensation and other benefits per year, while West Bay’s receive only \$11,000 in spite of it being a much larger district. Three of the districts have responsibility for a major mission other than sewage (Granada, Montara, and Westborough). In these cases, their board costs reflect a portion of the total costs, which is why they are lower than Bayshore’s, East Palo Alto’s, and West Bay’s.⁴⁸

⁴⁸ All districts except Westborough provide separate budgets for their sewage management responsibilities. Westborough’s management assisted the Grand Jury with an estimate of its sewage-related budget.

Figure 14: Annual Board Compensation per Director



Source: See Appendix J: Board Costs for Sanitary Districts.

While most districts do not provide benefits to their directors other than a meeting stipend, Bayshore and East Palo Alto offer substantial benefits (see Table 11). These benefits are generous given the very occasional responsibilities of board members.

Table 11: Board of Director Benefits by District

District	Benefit
Bayshore	Dental, Life Insurance for Directors and Spouse / Partner or Children
Westborough	None
Montara	None
Granada	None
East Palo Alto	Dental, Vision, Health
West Bay	None

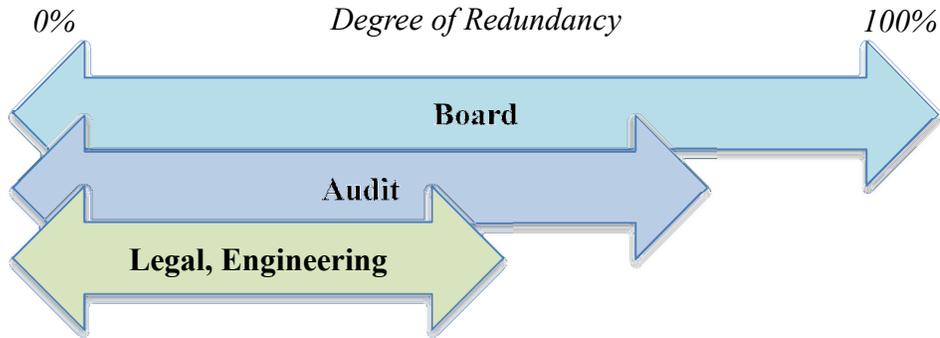
Source: See Appendix J: Board Costs for Sanitary Districts.

Note: FY 2015-2016.

Redundant Activities

The six districts budget for items that duplicate work done by other districts. This duplication of costs can be redundant and costly to the taxpayer (see Figure 15).

Figure 15: Economies of Scale in Professional Services



If the districts were consolidated with other entities, the board costs associated with sewer services would be eliminated. Similarly, audit costs would be eliminated for the districts if they were consolidated. The audit costs for the receiving entities may go up slightly, especially during the year of consolidation, but the incremental costs would be small.

A portion of legal and engineering fees would continue to be required in the event of consolidations because of the unique characteristics of each district being eliminated. However, the common work of staying apprised of current legal and regulatory requirements, attending district meetings, and preparing district documents (such as Sewer System Management Plans) could be reduced, perhaps dramatically.

The costs involved are not insignificant. For example, board costs total over \$225,000 per year (see Table 12). The total cost of professional services is nearly \$1,000,000, much of which would be eliminated by consolidation.

Table 12: Cost Impact of Multiple Small Districts

Expense Type	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay	Totals
Board	\$35,000	\$24,416	\$17,000	\$5,300	\$91,800	\$55,404	\$228,920
Legal	\$30,000	\$15,900	\$24,500	\$60,000	\$36,000	\$160,000	\$326,400
Audit	\$10,500	\$8,758	\$13,000	\$12,000	\$20,043	\$15,000	\$79,301
Engineering	\$55,000	\$9,150	\$52,000	\$20,000	\$85,000	\$130,000	\$351,150
Total	\$130,500	\$58,224	\$106,500	\$97,300	\$232,843	\$360,404	\$985,771

Source: Input from individual districts as well as published budgets. See Appendix G: Sanitary District Budgets.

Note: Data for FY 2015-2016.

The Grand Jury did not investigate the contracts for the professional services firms supporting the sanitary districts. Longevity is highly valued by the districts. The legal counsel in each of the

six has been in place at least 10 years,⁴⁹ with Westborough's counsel serving for over 30 years. Such long-term relationships raise questions about the competitiveness of the fees paid to these firms, since they appear to be rarely, if ever, subject to a standard procurement bidding process.

Other economies of scale could be realized in general management and office administration. There may be opportunities in collection activities as well, with economies of scale in workforce and equipment utilization. West Bay provides a good example. When Los Altos Hills contracted with West Bay for sewer collection services, West Bay's network expanded by 54 miles, or about 27%. It added two people on a base of 28 full-time equivalent staff, or only 7%.⁵⁰

Scale is a challenge for benchmarking of administrative and finance processes. The minutes of the Granada board meeting from January 21, 2016, record an exchange between director David Seaton, elected in 2013, and director Leonard Woren, elected in 1997:

“Consideration of Potential Cost Sharing Opportunities among Sewer Authority Mid-Coastside (SAM) Member Agencies.

Director Seaton requested this Item for discussion as he feels overhead costs of Coastside agencies providing sewer related services are greater than necessary for the population. He suggested a long-term approach aimed at cost sharing if not consolidation. The Board held a discussion.

ACTION: Director Woren moved to table the Item indefinitely until Director Seaton is able [sic] provide specific line-item expenses with the estimated cost saving calculations he foresees by cost sharing.”⁵¹

This generally negative attitude to the potential for improvement through sharing of best practices, mutual benchmarking, and other cooperative efforts was clearly visible in the leadership of the five smallest districts interviewed.⁵²

⁴⁹ Officials from independent sanitary districts: interviews by the Grand Jury.

⁵⁰ Ibid.

⁵¹ Minutes of Granada Sanitary District Board of Directors Regular Meeting, dated January 21, 2016, p. 2.

⁵² Officials from independent sanitary districts (excluding West Bay): interviews by the Grand Jury.

Operational Competence

No Gold Standard

The core operating responsibility of the sanitary districts is sewage collection, which translates to the maintenance of the pipes that connect customers' homes and businesses to the treatment plant. These responsibilities also include connecting new customers to the sewage system or modifying existing customers' connections.

The sanitary districts have a modest role to play in terms of customer service. They field calls from customers regarding sewage leakages and sewer line blockages. They receive requests for permits for new or upgraded connections. Customers themselves must coordinate with building and public works departments to replace or upgrade laterals and cleanouts. Only one of the districts, West Bay, tracks any metrics related to its interactions with customers, although all districts claimed to have excellent customer service.⁵³

The Grand Jury was unable to determine whether a “gold standard” of performance exists for sewage collection. When we asked management of each of the districts who they viewed as the “gold standard” in the Bay Area, we received interesting results:

- Bayshore cited itself.
- East Palo Alto, Granada, and Montara cited West Bay.
- The biggest district, West Bay, cited Central Contra Costa Sanitary, West Valley Sanitary District, and Union Sanitary in Fremont.

Only East Palo Alto and West Bay appeared to be actively involved in the primary professional association for sewage system management, the California Water Environment Association. As a result, even among the districts themselves, there is no objective basis for evaluating the performance of the sanitary districts.

Age of Pipelines

The sewage infrastructure of the six independent sanitary districts is old, with over 43% laid before 1960.⁵⁴ Older pipe is more susceptible to problems due to root intrusion, land settling, inaccurate maps, and other causes. Because of these problems, older pipe can be more expensive to maintain. Most of these older pipes are clay or concrete, which typically last 50 to 60 years.⁵⁵

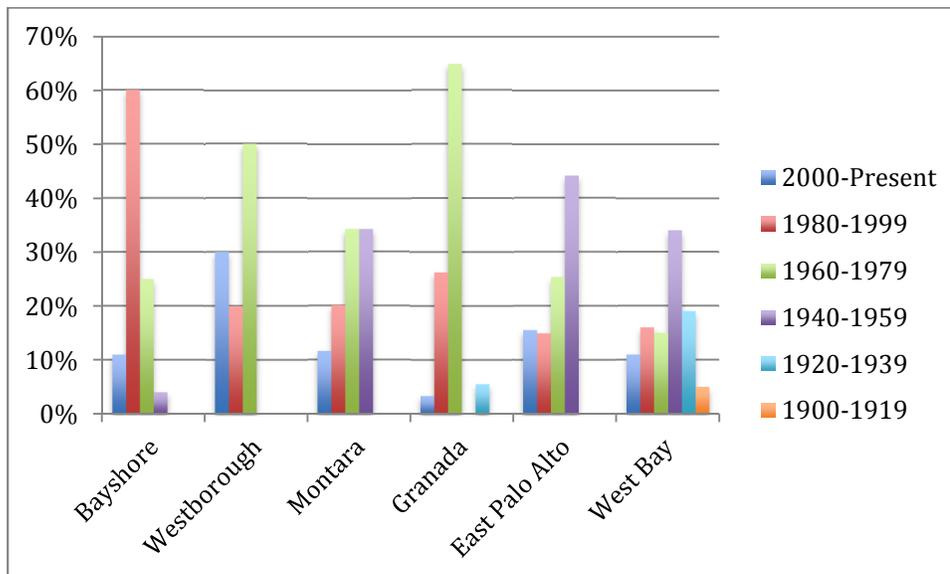
⁵³ Officials from the independent sanitary districts: interviews by the Grand Jury.

⁵⁴ See Appendix F: Age Profile of District Pipelines.

⁵⁵ Most sewer pipe laid before 1980 was clay or concrete. Pipe Rehab Specialists, *How Long Do Sewer Pipes Last?*, accessed May 1, 2016. <http://www.piperehabspecialists.com/how-long-do-sewer-pipes-last/>.

Approximately half the pipes in East Palo Alto and West Bay are over 50 years old and therefore approaching end of life (see Figure 16).

Figure 16: Pipeline Age by District



Source: See Appendix F: Age Profile of District Pipelines.

Note: Montara data estimated for 1940-1959 and 1960-1979 by dividing pipe aged between 1940-1979 by two.

Sanitary Sewer Overflows

San Mateo County’s independent sanitary districts contribute less than 10% of the sanitary sewer overflows in the County (see Table 13). With approximately 17% of the County’s total pipeline length, they are doing relatively better as a group than the other sewer providers in the County.

Table 13: Sanitary Sewer Overflows by District

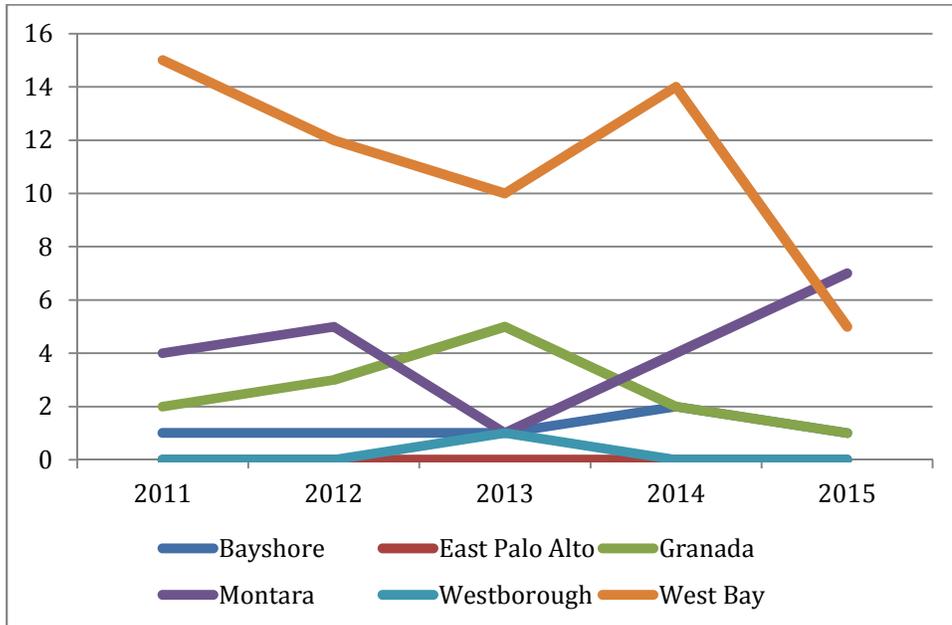
	2013	2014	2015
<i>San Mateo County</i>	186	238	155
Percentage from Independent Districts	10%	9%	9%
Bayshore	1	2	1
Westborough	1	0	0
Montara	1	4	7
Granada	5	2	1
East Palo Alto	0	0	0
West Bay	10	14	5

Source: See Appendix E: Sanitary Sewer Overflows by District by Year.

From 2011 to 2015, the most noticeable change in performance by any district is West Bay’s dramatic improvement (see Figure 17). West Bay’s current general manager, a public works executive with more than 30 years of experience in wastewater management, joined the district in 2010 and made reduction in SSOs a major priority. Montara struggles to prevent overflows in

its hilly environment with many pump stations. East Palo Alto reported having no SSOs in the last five years, while Westborough reported only one, and that in 2013.

Figure 17: Sanitary Sewer Overflows by Year



Source: See Appendix E: Sanitary Sewer Overflows by District by Year.

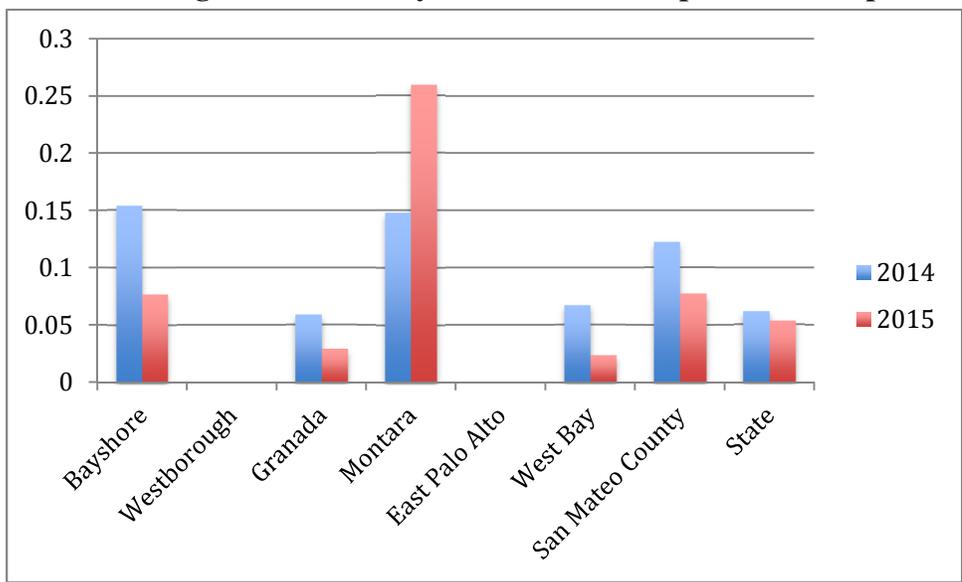
Note: Some data points are not visible due to overlap. For example, Bayshore’s values for 2014 and 2015 are equal to Granada’s, so its line is hidden behind Granada’s.

Similarly, East Palo Alto’s and Westborough’s values are identical in all years except 2013, so the East Palo Alto values are only visible in that year.

SSOs per mile of pipe show that the two biggest districts (West Bay and East Palo Alto) are lower than the state average for SSOs per mile of pipe, in spite of the age of their pipes (see Figure 18). It is difficult to assess precisely why this is the case other than to note the experience and professionalism of their leadership and employees, as well as West Bay’s deployment of technologies such as cured-in-place pipe and linear asset management planning.⁵⁶ Bayshore and Montara SSOs were high relative to County and state averages in 2014, with that trend continuing for Montara into 2015.

⁵⁶ Cured-in-place pipe is a “jointless, seamless, pipe-within-a-pipe with the capability to rehabilitate pipes.” It is one of several trenchless rehabilitation methods used to repair existing pipelines. Source: Wikipedia entry for cured-in-place pipe. https://en.wikipedia.org/wiki/Cured-in-place_pipe. Linear asset planning is a method for prioritizing pipeline repair or replacement based on multiple factors.

Figure 18: Sanitary Sewer Overflows per Mile of Pipe



Source: See Appendix E: Sanitary Sewer Overflows by District by Year.

Notes: East Palo Alto and Westborough reported no Sanitary Sewer Overflows in 2014 and 2015.

Dependence on Contractors

With the exception of West Bay, the sanitary districts are so small that they cannot justify hiring and retaining their own staff, so they hire outside contractors to manage their responsibilities. The functions performed by contractors are highlighted in Table 14.

Table 14: Use of Contractors by Function in Independent Sanitary Districts

Responsibility	Bayshore	West-borough	Montara	Granada	EPA	West Bay
Number of Full-Time Equivalent Employees	<i>0</i>	<i>1^a</i>	<i>2</i>	<i>2</i>	<i>9</i>	<i>28</i>
District Administration						
General Manager	<i>N/A</i>	Employee	Employee	<i>Dudek & Associates^b</i>	<i>Contractor^c</i>	Employee
District Clerk	<i>Contractor^d</i>	Employee	N/A	Employee	N/A	N/A
Legal	<i>Meyers Nave</i>	<i>Hanson Bridgett LLP</i>	<i>Law Offices of David E. Schricker</i>	<i>Wittwer Parkin LLP</i>	<i>Best Best & Krieger LLP</i>	<i>Atchison, Barisone, Condotti & Kovacevich</i>
Finance & Accounting						
Accountant	<i>Contractor^d</i>	<i>Chavan & Associates, LLP</i>	<i>Maze & Associates</i>	Employee	<i>Jeanpierre, Wegem, Alabi & Co. LLP CPAs</i>	Employee
Sewer Service Rates	TBD	TBD	<i>Bartle Wells Associates</i>	TBD	<i>Bartle Wells Associates</i>	<i>HF&H Consultants, LLC</i>
Auditor ^e	<i>Fechter & Co., CPAs</i>	<i>Charles Z. Fedak</i>	<i>Vavernick, Trine & Day</i>	<i>Fechter & Co, CPAs</i>	<i>Maze & Associates</i>	<i>Chavan & Associates, LLP</i>
Engineering	<i>Thomas E. Yeager, formerly of Kennedy / Jenks</i>	<i>Pakpour Consulting</i>	<i>Nute Engineering</i>	<i>Kennedy / Jenks Consultants</i>	<i>Freyer & Laureta Inc.</i>	Employee
Collections (Maintenance)	<i>Collection Systems Maintenance Service</i>	<i>North San Mateo County Sanitation District</i>	<i>Sewer Authority Mid-Coastside (SAM)</i>	<i>Sewer Authority Mid-Coastside (SAM)</i>	Employee	Employee
Permit Processing	<i>Contractor</i>	<i>Employee / Contractor</i>	Employee	Employee	Employee	Employee
Treatment	<i>SFPUC Southeast Treatment Plant</i>	<i>North San Mateo County Sanitation District Treatment Plant</i>	<i>Sewer Authority Mid-Coastside (SAM)</i>	<i>Sewer Authority Mid-Coastside (SAM)</i>	<i>Palo Alto Regional Water Quality Control Plant</i>	<i>Silicon Valley Clean Water</i>

Sources: Representative from Bayshore: interview by the Grand Jury, February 23, 2016.

Representative from Westborough: interview by the Grand Jury, February 29, 2016.

Representative from Montara: interview by the Grand Jury, February 22, 2016.

Representative from Granada: interview by the Grand Jury, February 22, 2016.

Representative from East Palo Alto: interview by the Grand Jury, February 25, 2016.

Representative from West Bay: interview by the Grand Jury, February 23, 2016.

Notes: ^aWestborough has three employees involved in sewer management, but each also supports its mission of providing fresh water. Management judged that it had the equivalent of one employee managing its sewage responsibilities, spread across General Management, the District Clerk, and permit processing.

^bChuck Duffy serves approximately 30 hours per month. According to Granada district staff, he serves as general manager for two other sanitary districts located in southern California.

^cKaren Maxey, independent contractor and former employee.

^dJoann Landi, independent contractor.

^eAuditors are always independent contractors.

Some of the same contractors work in several districts. For example, Fechter provides audit services for Bayshore and Granada. Westborough and West Bay use Chavan & Associates for financial services. Kennedy/Jenks Consulting is the source of engineering for Bayshore and Granada.

Use of Technologies

Based on the Grand Jury's research, the five smallest independent districts are using few of the current technologies available to manage their collection systems (see Table 15).⁵⁷ The newer technologies offer ways to prevent problems that older approaches based on the fix-it-when-it-breaks approach did not. This can have near-term implications such as increased risk of sanitary sewer overflows. A bigger concern is that without taking steps to proactively preserve, rehabilitate, and replace pipelines now, districts will face increased costs in the future. The recent publicity (mentioned earlier in this report) about unplanned, multi-hundred million dollar investments to replace worn-out collection and treatment systems attests to this.⁵⁸

During interviews, it became clear that many of the independent sanitary district leaders were unaware of developments in sewage management that may be applicable to them. They rarely if ever attend industry conferences,⁵⁹ do not appear to require employees or contractors' employees to participate in certification programs, and do not actively benchmark their performance.

⁵⁷ Officials from the independent sanitary districts: interviews by the Grand Jury.

⁵⁸ See Section titled "Urban Sewage Management."

⁵⁹ Only Montara and West Bay leadership reported regular attendance at conferences directly related to sanitary waste management, such as California Association of Sanitation Agencies and California Water Environment Association. All districts attended at least occasional meetings at the California Special Districts Association.

Table 15: Use of Operational and Planning & Control Technologies by District

In Use	Bayshore	West-borough	Montara	Granada	EPA	West Bay
Operational Performance						
Camera	Yes	No	Yes	Yes	No	Yes
Sonar Technology	No	No	No	No	No	No
Root Foaming	No	Yes	No	No	No	Yes
Trenchless / Slip Line Technology	Yes	No	Yes	Yes	No	Yes
Operator Certifications	No	Yes	No	Yes	No	Yes
Planning & Control Technologies						
Linear Asset Management Plan (LAMP)	No	No	Yes	No	No	Yes
Effective Utility Management	No	No	Yes	No	No	Yes
SCADA Systems	No	Yes	Yes	No	No	Yes

Planned	Bayshore	West-borough	Montara	Granada	EPA	West Bay
Operational Performance						
Camera	Yes	Yes	Yes	Yes	Yes	Yes
Sonar Technology	No	No	No	No	No	No
Root Foaming	No	Yes	No	No	No	Yes
Trenchless / Slip Line Technology	Yes	Yes	Yes	Yes	No	Yes
Operator Certifications	No	Yes	No	Yes	No	Yes
Planning & Control Technologies						
Linear Asset Management Plan (LAMP)	No	No	No	No	No	Yes
Effective Utility Management	No	No	No	No	No	Yes
SCADA Systems	No	Yes	Yes	No	No	Yes

Change in use

Source: Sanitary District interviews.

Technology is not the only factor that leads to good performance. The Grand Jury learned that good performance is a function of the base condition of the infrastructure, the quality and skill of leadership and staff, work standards, the tools and technology available to perform the work, and the funds allocated to capital investment. There are likely other factors, as well.

Emergency Preparedness

A review of urban sewage management websites turns up evaluations of the emergency-preparedness of their systems. San Francisco has a comprehensive Sewer System Improvement Program, whose initial goal is to “provide a compliant, reliable, resilient, and flexible system that can respond to catastrophic events.”⁶⁰ The associated level of service is to “ensure treatment of flows within 72 hours of a major earthquake.”⁶¹ San Jose updated its Sewer System Management Plan in 2014, with multiple references to emergency management.⁶²

As mentioned earlier, the State Water Control Board requires Sewer System Management Plans of all districts, and yet only two of San Mateo’s independent districts have plans that are easy to locate on their websites. Emergency preparedness is a key required component of these plans.

The Grand Jury reviewed the meeting minutes of the six districts for the last 12 months, from approximately April 2015 through March 2016. There was no evidence of any discussion regarding emergency preparedness in any of the sets of minutes.⁶³

FINDINGS

- F1. From 2013-2015, San Mateo County sewer agencies had more than twice as many sanitary sewer overflows as San Jose and three times as many as Central Contra Costa Sanitary District.
- F2. Independent district websites have gaps in information regarding historical rates, sewer system management plans, and sanitary sewer overflows. Meeting minutes and financial audits are frequently out of date.
- F3. The use of the annual property tax statement for billing purposes makes the cost of sewer services less visible to residents.
- F4. Elections for sanitary district board membership are rarely contested, and when they are, voter turnout is low. The average tenure of board members is over 10 years.
- F5. Five of the six districts receive countywide property taxes, which means that residents’ fees are not paying the full cost of sewer services.
- F6. Sewer rates from 2010-2011 to 2015-2016 increased faster than the consumer price index. The six districts acknowledged that this trend is likely to continue given the age of pipelines in the County and the cost of maintenance to and replacement of those pipelines.
- F7. Funds for treatment plants pass from ratepayers through the independent sanitary districts to the treatment plants; the sanitary districts add little value.
- F8. The total budget for operating the boards of the six districts studied is over \$225,000. East Palo Alto’s average annual compensation for directors is \$18,000, 66% higher than the

⁶⁰ San Francisco Water Power Sewer, *SSIP Goals & Level of Service*. <http://sfwater.org/index.aspx?page=668>.

⁶¹ Ibid.

⁶² City of San Jose, *Sewer System Management Plan, Document No. 1131790*, October 2014, p. 8.

⁶³ See Appendix L: References to “Disaster” or “Emergency” in Board Meeting Minutes.

next highest (and much larger) district, West Bay. Bayshore and East Palo Alto offer employee-type benefits to directors including dental insurance.

- F9. The pipelines of the six districts are aging, with almost half having been laid over 50 years ago. These pipes are approaching end of life.
- F10. There are many wholly or partially redundant activities across the six independent districts, including board costs, financial audits, legal services, and engineering.
- F11. Most of the independent sanitary districts rely almost entirely on contractors to fulfill their responsibilities.
- F12. In many cases, district leadership is unfamiliar with the existing and emerging technologies for improving sewer system performance while reducing costs.
- F13. The proliferation of sanitary districts within San Mateo County makes it challenging to coordinate an emergency response. The districts themselves have not reviewed or discussed emergency/disaster planning within their boards in the past year.

RECOMMENDATIONS

The Grand Jury recommends that the Board of the Bayshore Sanitary District and the City Councils of Brisbane and Daly City do the following:

- R1. Form a committee of Board members (Bayshore Sanitary District), Council members (Brisbane, Daly City), and staff from each to discuss the assumption of services provided by Bayshore Sanitary District into Brisbane and/or Daly City. Evaluate alternatives and determine the benefits to ratepayers. Issue a report with recommendations and a plan by September 30, 2017.

The Grand Jury recommends that Boards of the East Palo Alto Sanitary District and West Bay Sanitary District and the City Council of East Palo Alto do the following:

- R2. Form a committee of Board members (East Palo Alto Sanitary District, West Bay Sanitary District), Council members (East Palo Alto), and staff from each to discuss the assumption of services provided by East Palo Alto Sanitary District into either West Bay Sanitary District or the City of East Palo Alto. Evaluate alternatives and determine the benefits to ratepayers. Issue a report with recommendations and a plan by September 30, 2017.

The Grand Jury recommends that the Boards of Granada Community Services District and Montara Water and Sanitary District and the City Council of Half Moon Bay do the following:

- R3. Form a committee of Board members (Granada Community Services District, Montara Water and Sanitary District), Council members (Half Moon Bay), and staff from each to plan the consolidation or assumption of services provided by these two districts. Evaluate alternatives and determine the benefits to ratepayers. Issue a report with recommendations and a plan by September 30, 2017.

The Grand Jury recommends that the Board of the Westborough Water District and the City Councils of Daly City and South San Francisco do the following:

- R4. Form a committee of Board members (Westborough Water District), Council members (Daly City, South San Francisco), and staff from each to discuss the assumption of services provided by Westborough Water District into Daly City and/or South San Francisco. Evaluate alternatives and determine the benefits to ratepayers. Issue a report with recommendations and a plan by September 30, 2017. Work with California Water Service Company on this initiative.

The Grand Jury recommends that the Boards of Bayshore Sanitary District, East Palo Alto Sanitary District, Granada Community Services District, Montara Water & Sanitary District, West Bay Sanitary District, and Westborough Water District do the following:

- R5. Improve information visibility on their website, including key system characteristics, rates and rate history, sewer system management plans, sanitary sewer overflows, and board member compensation. Key system characteristics would include population served, number of connections, number of miles of pipe (gravity, forced main), number of pump stations and number of pumps, average dry weather flow, and average wet weather flow. Ensure all information is up to date. Refresh website by September 30, 2016.
- R6. Implement and publish performance management metrics including but not limited to the Effective Utility Management framework, beginning with Fiscal Year 2016-2017.
- R7. Adjust rates over the next five years so that all costs are recovered from ratepayers, and the reliance on property tax is eliminated. Transition property tax revenues to neighboring cities to be used for community benefit.
- R8. Mail notices to ratepayers at least annually with an explanation of the dollar amount of sewer service charges being billed and the rationale. Provide information on the prior five years' rates for comparison purposes. Display the portion of the rate that is related to collection activities, and the portion allocated to treatment. Mail notices approximately 30 days before the mailing of the property tax bills. Initiate mailings by November 2016.
- R9. Notify ratepayers annually of elected nature of Board, role and compensation of Board members, and process for becoming a candidate. Encourage active participation by ratepayers. This notification may be included in the mailing that explains the rationale for rates. Initiate notification by November 2016.
- R10. Establish term limits for the members of their boards of directors by June 30, 2017.
- R11. Establish a procurement process for professional services to include formal evaluation of existing service providers, issuance of Request for Proposals, regular reviews of existing providers, and a structured negotiation process by March 31, 2017.
- R12. Demonstrate active participation in professional organizations focused on the work of sanitary districts, such as California Water Environment Association, by June 30, 2017. Require CWEA certification of district operators, including contractors, by June 30, 2017.
- R13. Develop plans for coordinating resources in the event of a local or regional emergency by June 30, 2017.

The Grand Jury recommends that the Boards of Bayshore Sanitary District, East Palo Alto Sanitary District, West Bay Sanitary District, and Westborough Water District do the following:

R14. Evaluate the benefit of changing the timing of board director elections to November of even years, when federal and state elections generate greater turnout.⁶⁴

The Grand Jury recommends that the Board of the Westborough Water District do the following:

R15. Develop, publish, and track separate budgets for sewer and water services, beginning with Fiscal Year 2016-2017.

The Grand Jury recommends that the Boards of the Bayshore Sanitary District, Montara Water and Sanitary District, and Westborough Water District do the following:

R16. Explore the feasibility of establishing a flat rate for capital improvements separate from the water usage rate. Report back at a public meeting by December 31, 2016.

The Grand Jury recommends that the Boards of the Bayshore Sanitary District and East Palo Alto Sanitary District do the following:

R17. Reduce the daily compensation of board directors to \$100 per day by December 31, 2017. Phase out all benefits for board directors over a period of time not to exceed three years.

The Grand Jury recommends that the San Mateo County Local Agency Formation Commission do the following:

R18. Initiate a service review of the Westborough Water District to examine whether its operations might be more efficiently and effectively run if they were consolidated with another entity's operations.

REQUEST FOR RESPONSES

Pursuant to Penal Code Section 933.05, the Grand Jury requests responses as follows:

From the following entities:

- San Mateo County Local Agency Formation Commission: R18

From the following governing bodies:⁶⁵

- Bayshore Sanitary District: R1, R5-R13, R14, R16, R17
- East Palo Alto Sanitary District: R2, R5-R13, R14, R17
- Granada Community Services District: R3, R5-R13
- Montara Water & Sanitary District: R3, R5-R13, R16

⁶⁴ Granada Community Services District and Montara Water and Sanitary District have already made the decision to transition director elections to even-numbered years, beginning in 2016.

⁶⁵ Each district should respond to the Finding and Recommendation in light of its particular circumstances and performance, and not reply on behalf of all independent districts.

- West Bay Sanitary District: R2, R5-R13, R14
- Westborough Water District : R4, R5-R13, R14, R15, R16
- City of Brisbane: R1
- City of Daly City: R1, R4
- City of East Palo Alto: R2
- City of Half Moon Bay: R3
- City of South San Francisco: R4

The governing bodies identified above should be aware that the comment or response of the governing body must be conducted subject to the notice, agenda and open meeting requirements of the Brown Act.

METHODOLOGY

Documents

- The Grand Jury gathered information from each of the six independent sanitary districts in four steps:
 - Step 1: The Grand Jury conducted Internet research on each district, including its budgets, meeting minutes, and Sanitary Sewer Management Plans. The Jury also reviewed election records and performance statistics gathered by the State of California Water Resources Board.
 - Step 2: The Grand Jury requested information from each district on its budget, along with collection system information.
 - Step 3: The Grand Jury requested information from each district on its budgeting practices and pipeline ages. It also asked that each district review its data as analyzed by the Grand Jury and confirm the data was correct.
 - Step 4: The Grand Jury requested additional information on rates and technology deployment. It also asked each district to once again verify the data used to describe its district in the report.

Interviews

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury not contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury.

The Grand Jury interviewed leadership at each of the six independent sanitary districts as well as LAFCo of San Mateo County.

Site Visits

- Bayshore Sanitary District

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APPENDIX A: SEWER PROVIDERS IN SAN MATEO COUNTY

Sewage Collection (36)

Independent (6)

Bayshore Sanitary District
East Palo Alto Sanitary District
Granada Community Services District
Montara Water and Sanitary District
Westborough Water District
West Bay Sanitary District

County Managed (10)

Burlingame Hills Sewer Maintenance District
Crystal Springs County Sanitation District
Devonshire County Sanitation District
Edgewood Sewer Maintenance District
Emerald Lake Heights Sewer Maintenance District
Fair Oaks Sewer Maintenance District
Harbor Industrial Sewer Maintenance District
Kensington Square Sewer Maintenance District
Oak Knoll Sewer Maintenance District
Scenic Heights County Sanitation District

City Managed (13)

Belmont Collection System
Brisbane City Collection System
Burlingame City Collection System
Foster City Collection System
Half Moon Bay Collection System
Hillsborough (Town of) Collection System
Millbrae City Collection System
Pacifica (Calera Creek Water Recycling Plant Collection System)
Redwood City Collection System
San Bruno City Collection System
San Carlos City Collection System
San Mateo Collection System
South San Francisco City Collection System

Subsidiary Districts (2)

Guadalupe Valley Municipal Improvement District
North San Mateo County Sanitation District

Unique Systems (5)

San Francisco International Airport Mel Leong Treatment Plant - Industrial Wastewater & Sanitary Waste Collection Systems
Sewer Authority Mid-Coastside Collection System
Silicon Valley Clean Water Collection System

SLAC National Accelerator Laboratory Collection System
Tower Road Complex Collection System

Wastewater Treatment (9)

Burlingame Wastewater Treatment Facility (operated by Veolia Water)
Calera Creek Water Recycling Plant
Daly City Wastewater Treatment Plant
Millbrae Water Pollution Control Plant
San Francisco International Airport Mel Leong Treatment Plant
San Mateo Wastewater Treatment Plant
Sewer Authority Mid-Coastside (SAM)
Silicon Valley Clean Water (formerly South Bayside System Authority)
South San Francisco Water Quality Control Plant

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APPENDIX B: URBAN SEWER MANAGEMENT AGENCIES

System Characteristics of Major Bay Area Sewer Providers

	Population	Area (Sq. Miles)	Forced Main (Miles)	Gravity Main (Miles)	Residential Rate (\$/Year)
<i>San Mateo County</i>	765,135	448.0	104.4	1,898	\$902 ^a
San Jose City Collection System	998,537	176.6	13.0	2,268	\$405
Central Contra Costa Sanitary District	476,400	144.0	23.0	1,519	\$471
San Francisco Public Utilities Commission ^b	864,816	46.9		1,000	\$187
Oakland City Collection System	406,253	55.8	0.2	920	\$705

Sources:

San Mateo County

Population: US Census Bureau, estimate as of 7/1/15; <http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=bkmk>

Area: Land only; https://en.wikipedia.org/wiki/San_Mateo_County,_California

Pipeline Length: <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>

Rate: Average of 10 county-managed and 6 independent district rates for 2015-2016. See Appendix I: Sanitary District Sewer Rates.

San Jose

Population: U.S. Census Bureau, estimate as of 1/1/13;

<https://www.google.com/search?client=safari&rls=en&q=area+of+san+jose+ca&ie=UTF-8&oe=UTF-8#q=population+of+san+jose+ca>

Area: Land only; https://en.wikipedia.org/wiki/San_Jose,_California

Pipeline Length: <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>

Rate: <https://www.sanjoseca.gov/index.aspx?nid=1661>

Central Contra Costa

Population, Area: <http://www.centalsan.org/index.cfm?navid=65>

Pipeline Length: <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>

Rate: <http://centalsan.org/index.cfm?navid=78>

San Francisco

Population: https://en.wikipedia.org/wiki/San_Francisco

Area: Land only; https://en.wikipedia.org/wiki/San_Francisco.

Pipeline Length: Estimates report vary from 900 – 1000; <http://www.sfwater.org/index.aspx?page=392>.

Rate: Estimated from average household size (2.63) times average per capita monthly water consumption (1.72 CCF) times \$9.06 for the first four CCF per month. A CCF is a hundred cubic feet of water, or 748 gallons.

Household Size: <http://www.sfwater.org/index.aspx?page=392>.

Water Consumption:

Factsheet: January by the Numbers, California EPA, California State Water Resources Control Board,
http://www.waterboards.ca.gov/water_issues/programs/conservation_portal/conservation_reporting.shtml.

Rate: <http://sfwater.org/modules/showdocument.aspx?documentid=5031>.

Oakland

Population as of 1/1/2013:

<https://www.google.com/search?client=safari&rls=en&q=area+of+san+jose+ca&ie=UTF-8&oe=UTF-8#q=population+of+oakland+california>

Area: Land only; https://en.wikipedia.org/wiki/Oakland,_California

Pipeline Length: <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>

Rate:

Collection: Flyer 2016 Sewer Service Charge Website - One Page (1-4-16) Final.pdf;

<http://www2.oaklandnet.com/Government/o/PWA/s/Sewer/index.htm>

Treatment: <http://www.ebmud.com/wastewater/rates-and-charges/#single-family>.

Notes:

^aCounty and independent districts only; excludes rates charged by cities. This is average rate ranging from \$360 for Harbor Industrial Sewer Maintenance District to \$1,595 for Burlingame Hills Sewer Maintenance District.

^bData on Forced Mains not available.

Sanitary Sewer Overflows by Major Bay Area Sewer Providers

Sanitary Sewer Overflows ^a	2013	2014	2015	Average	As %age of SMC
San Mateo County	186	238	155	193	100%
San Jose City	125	101	74	100	52%
Central Contra Costa	46	49	43	46	24%
Oakland	91	108	93	97	50%

Source:

State of California Environmental Protection Agency, Water Resources Control Board, California Integrated Water Quality System Project (CIWQS). *SSO Report Form*. Accessed March 17, 2016. <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>.

Note:

^aSan Francisco is not required to report Sanitary Sewer Overflows to the State Water Resources Control Board because it operates what is known as a combined sewer system, which includes sewage and storm water.

Sanitary Sewer Overflows per Hundred Miles of Pipeline

Sanitary Sewer Overflows / Hundred Miles	2013	2014	2015	Average	As %age of SMC
San Mateo County	9.3	11.9	7.7	9.6	100%
San Jose City	5.5	4.4	3.2	4.4	45%
Central Contra Costa	3.0	3.2	2.8	3.0	31%
Oakland	9.1	10.8	9.3	9.7	101%

Sources: Previous tables: System Characteristics of Major Bay Area Sewer Providers and Sanitary Sewer Overflows by Major Bay Area Sewer Providers.

APPENDIX C: WASTEWATER TREATMENT PLANTS SERVING INDEPENDENT SANITARY DISTRICTS

Name	Governance	Bay-shore	Westborough	Montara	Granada	East Palo Alto	West Bay	Other Entities Served
SFPUC Southeast Treatment Plant	5 Directors, appointed by SF Mayor	▪						San Francisco
Regional Water Quality Control Plant (Palo Alto)	Part of Palo Alto Public Works Department					▪		Los Altos, Los Altos Hills, Mountain View, Palo Alto, Stanford
Sewer Authority Mid-Coastside (SAM)	6 Directors, 2 each from City of Half Moon Bay, Granada CSD, and Montara SD			▪	▪			City of Half Moon Bay
North San Mateo County Sanitation District, which contracts with City of Daly City Wastewater Treatment Plant	Part of City of Daly City Water and Wastewater Resources Department		▪					Daly City
Silicon Valley Clean Water	4 Directors, 1 each from Belmont, Redwood City, San Carlos, and West Bay Sanitary District						▪	Belmont, Redwood City, San Carlos

Sources:

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APPENDIX D: SEWAGE SYSTEM CHARACTERISTICS BY DISTRICT

Topic	Unit of Measure	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay
Sanitary System Connections							
Population Served	Number of People	4,513	14,050	6,012	6,000	29,000	55,000
Residential Customers - Single Family	Number of Units	1,588	3,730	1,556	2,260	3,327	14,092
Residential Customers - Multi-Family	Number of Units	22	14	57	101	3,510	4,499
Non-Residential Customers	Number of Units	129	46	351	199	229	610
Connections	Number	1,456	3,790	1,937	2,560	3,864	20,000
Equivalent Dwelling Units (EDU)	Number of Units	2,163	N/A	N/A	3,215	7,720	19,201
Sewer System Data							
Gravity Main Pipes	Miles	15.0	20.2	23.7	34.0	35.0	200.0
Forced Main Pipes	Miles	1.0	0.5	5.8	0.0	0.0	8.0
Pump Stations	Number	1	3	41	1	0	12
Effluent Flow Rates							
Ave. Dry Weather (ADW) Flow ^a	Thousand Gallons Per Day	265.0	672.7	390.0	401.0	1,400.0	3,470.0
Ave. Wet Weather (AWW) Flow ^b	Thousand Gallons Per Day	328.2	721.1	950.0	463.0	5,000.0	9,000.0

Source: Sanitary Districts data input to Grand Jury, February-March 2016.

Notes:

^aAverage Dry Weather Flow (ADW): The average flow of effluent, measured in thousands of gallons per day, when the ground water is at or near normal and a runoff condition is not occurring.

^bAverage Wet Weather Flow (AWW): The average flow of effluent during wet weather, measured in thousands of gallons per day. This is typically higher than ADW because of the infiltration of storm runoff into the wastewater system.

APPENDIX E: SANITARY SEWER OVERFLOWS BY DISTRICT BY YEAR

	Total Number of SSO Locations								
	2007	2008	2009	2010	2011	2012	2013	2014	2015
Bayshore	2	1	0	0	1	1	1	2	1
Westborough	2	1	1	0	0	0	1	0	0
Montara	1	15	11	8	4	5	1	4	7
Granada	3	5	2	5	2	3	5	2	1
East Palo Alto	1	1	2	0	0	0	0	0	0
West Bay	68	55	49	41	15	12	10	14	5

Source:

State of California Environmental Protection Agency, Water Resources Control Board, California Integrated Water Quality System Project (CIWQS). *SSO Report Form*. Accessed March 17, 2016. <https://ciwqs.waterboards.ca.gov/ciwqs/readOnly/PublicReportSSOServlet>.

Note: Bayshore amended the Water Resources Control Board value for 2007 (from 1 to 2). West Bay amended the Water Resources Control Board values for 2007 (from 46 to 68) and 2010 (from 40 to 41).

APPENDIX F: AGE PROFILE OF DISTRICT PIPELINES

Pipeline Age Profile	Bayshore	Westborough	Montara^a	Granada	East Palo Alto	West Bay	Weighted Average
As %age of Total							
2000-Present	11%	30%	12%	3%	16%	11%	12%
1980-1999	60%	20%	20%	26%	15%	16%	20%
1960-1979	25%	50%	34%	65%	25%	15%	25%
1940-1959	4%	0%	34%	0%	44%	34%	28%
1920-1939	0%	0%	0%	6%	0%	19%	12%
1900-1919	0%	0%	0%	0%	0%	5%	3%
Pre-1960 Pipe	4%	0%	34%	6%	44%	58%	43%

Source: District data input to Grand Jury, February-March 2016.

Note:

^aMontara data did not identify pipeline age for the years before 1980. Although Montara Water and Sanitary District was formed in 1958, its roots go back to 1907 according to its website (<http://mwsd.montara.org/about/history>). The Grand Jury assumed, therefore, that 50% of its pre-1980 pipe was installed between 1940 and 1959, and that the remaining 50% was installed between 1960 and 1979.

APPENDIX G: SANITARY DISTRICT BUDGETS

Budget for FY 2015-2016

	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay
Operating Income						
Permit & Inspection Fees	\$5,000	\$0	\$19,000	\$0	\$0	\$50,000
Property Tax Receipts	\$200,000	\$185,000	\$230,000	\$800,000	\$318,000	\$0
Sewer Service Charges	\$1,022,700	\$2,313,257	\$2,035,943	\$1,293,000	\$4,500,000	\$22,899,707
Other Revenue	\$0	\$0	\$47,000	\$55,500	\$26,000	\$624,614
Total Operating Revenue	\$1,227,700	\$2,498,257	\$2,331,943	\$2,148,500	\$4,844,000	\$23,574,321
Operating Expenses						
Administration & Finance	\$130,600	\$130,760	\$466,958	\$432,500	\$2,025,600	\$5,176,446
Collection	\$189,800	\$148,323	\$549,260	\$379,083	\$496,900	\$2,893,195
Treatment	\$840,000	\$1,900,012	\$707,892	\$1,019,855	\$1,513,000	\$5,881,095
Total Operating Expenses	\$1,160,400	\$2,179,095	\$1,724,110	\$1,831,438	\$4,035,500	\$13,950,736
Net Cash Flow From Operations	\$67,300	\$319,162	\$607,833	\$317,062	\$808,500	\$9,623,585
Investment Income						
Interest Income	\$12,000	\$10,735	\$11,281	\$6,200	\$52,540	\$125,000
Total Investment Income	\$12,000	\$10,735	\$11,281	\$6,200	\$52,540	\$125,000
Investment Expenses						
Collection Capital Projects	\$311,500	\$0	\$685,483	\$572,000	\$715,000	\$8,059,500
Treatment Capital Projects	\$0	\$0	\$160,666	\$210,045	\$0	\$5,343,044
Total Investment Expenses	\$311,500	\$0	\$846,149	\$782,045	\$715,000	\$13,402,544
Net Cash Flow Used by Investments	\$(299,500)	\$10,735	\$(834,868)	\$(775,845)	\$(662,460)	\$(13,277,544)

	Bayshore	West- borough	Montara	Granada	East Palo Alto	West Bay
Financing Income						
Connection Fees	\$40,000	\$0	\$325,604	\$14,100	\$18,000	\$50,000
Other Financing Income	\$0	\$0	\$20,692	\$355,000	\$0	\$1,000
Total Financing Income	\$40,000	\$0	\$346,296	\$369,100	\$18,000	\$51,000
Financing Expenses						
Loan Interest Expense	\$0	\$0	\$46,812	\$0	\$0	\$0
Loan Principal Expense	\$0	\$0	\$65,025	\$0	\$159,000	\$0
Total Financing Expense	\$0	\$0	\$111,837	\$0	\$159,000	\$0
Net Cash Flow From Financing	\$40,000	\$0	\$234,459	\$369,100	\$(141,000)	\$51,000
Overall Projected Cash Flow	\$(192,200)	\$329,897	\$7,424	\$(89,683)	\$5,040	\$(3,602,959)

Sources:

Bayshore Sanitary District. *Annual Budget Fiscal Year 2015-2016*. Adopted July 23, 2015. Accessed March 17, 2016.

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Note: District budgets were reformatted to a Grand Jury-designed standard format for comparison across districts. Each district was given an opportunity to review the reformatting and to make adjustments to capture its data as accurately as possible.

Budget for FY 2014-2015

	Bayshore	Westborough	Montara	Granada	East Palo Alto	West Bay
Operating Income						
Permit and Inspection Fees	\$2,000	\$0	\$14,000	\$0	\$0	\$50,000
Property Tax Receipts	\$150,000	\$179,000	\$225,000	\$750,000	\$318,000	\$0
Sewer Service Charges	\$1,045,000	\$2,154,281	\$2,181,853	\$1,273,000	\$4,366,000	\$20,909,847
Other Revenue	\$0	\$0	\$46,000	\$60,900	\$30,000	\$48,000
Total Operating Revenue	\$1,197,000	\$2,357,181	\$2,466,853	\$2,083,900	\$4,714,000	\$21,007,847
Operating Expenses						
Administration & Finance	\$117,000	\$124,295	\$416,538	\$427,900	\$1,980,000	\$4,713,532
Collection	\$183,100	\$150,840	\$490,613	\$354,561	\$410,400	\$2,749,220
Treatment Facility	\$800,000	\$1,771,730	\$624,021	\$1,082,555	\$1,375,000	\$5,350,000
Total Operating Expenses	\$1,100,100	\$2,046,865	\$1,531,172	\$1,865,016	\$3,765,400	\$12,812,752
Net Cash Flow From Operations	\$96,900	\$286,416	\$935,681	\$218,884	\$948,600	\$8,195,095
Investment Income						
Interest Income	\$13,000	\$10,117	\$31,974	\$7,000	\$54,000	\$125,000
Total Investment Income	\$13,000	\$10,117	\$31,974	\$7,000	\$54,000	\$125,000
Investment Expenses						
Collection Capital Projects	\$170,000	\$79,000	\$821,923	\$370,000	\$576,000	\$7,212,500
Treatment Capital Projects	\$0	\$0	\$63,360	\$156,500	\$0	\$4,136,382
Total Investment Expenses	\$170,000	\$79,000	\$885,283	\$526,500	\$576,000	\$11,348,882
Net Cash Flow Used by Investments	\$(157,000)	\$(68,883)	\$(853,309)	\$(519,500)	\$(522,000)	\$(11,223,882)
Financing Income						

	Bayshore	Westborough	Montara	Granada	East Palo Alto	West Bay
Connection Fees	\$10,000	\$0	\$228,488	\$14,100	\$18,000	\$50,000
Other Financing Income	\$0	\$0	\$0	\$135,000	\$0	\$1,000
Total Financing Income	\$10,000	\$0	\$228,488	\$149,100	\$18,000	\$51,000
Financing Expenses						
Loan Interest Expense	\$0	\$0	\$108,915	\$0	\$0	\$0
Loan Principal Expense	\$0	\$0	\$0	\$0	\$444,600	\$0
Total Financing Expense	\$0	\$0	\$108,915	\$0	\$444,600	\$0
Net Cash Flow From Financing	\$10,000	\$0	\$119,573	\$149,100	\$(426,600)	\$51,000
Overall Projected Cash Flow	\$(50,100)	\$217,533	\$201,945	\$(151,516)	\$0	\$(2,977,787)

Sources:

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Note: District budgets were reformatted to a Grand Jury-designed standard format for comparison across districts. Each district was given an opportunity to review the reformatting and to make adjustments to capture its data as accurately as possible.

Budget for Bayshore Sanitary District

Budget from District Web Site				Restatement of Budget to Grand Jury Format			
#		FY 2014-15	FY 2015-16	Note: Include depreciation	#	FY 2014-15	FY 2015-16
	Revenues						
	Operating Revenues			Operating Income			
1	Sewer Service Charges	\$ 1,045,000	\$ 1,022,700	Permit & Inspection Fees	2	\$ 2,000	\$ 5,000
2	Permit Fees (Plan Check/Inspection)	\$ 2,000	\$ 5,000	Property Tax Receipts	6	\$ 150,000	\$ 200,000
3	Total Operating Revenues	\$ 1,047,000	\$ 1,027,700	Sewer Service Charges	1	\$ 1,045,000	\$ 1,022,700
	Non-Operating Revenues			Other Revenue	7	\$ -	\$ -
4	Connection/Capacity Fees	\$ 10,000	\$ 40,000	Total Operating Income		\$ 1,197,000	\$ 1,227,700
5	Interest	\$ 13,000	\$ 12,000	Operating Expenses			
6	Taxes	\$ 150,000	\$ 200,000	Administration & Finance	23-35, 38-43	\$ 117,000	\$ 130,600
7	Other	\$ -	\$ -	Collection	13-19, 36-37	\$ 183,100	\$ 189,800
8	Total Non-Operating Revenues	\$ 173,000	\$ 252,000	Treatment Facility	21	\$ 800,000	\$ 840,000
	Total Revenues	\$ 1,220,000	\$ 1,279,700	Total Operating Expenses		\$ 1,100,100	\$ 1,160,400
	Contributions from Contingency Funds			Operating Net		\$ 96,900	\$ 67,300
10	Capital Improvement Projects	\$ 50,100	\$ 192,200	Investment Income			
11	Total Revenues and Contributions	\$ 1,270,100	\$ 1,471,900	Interest Income	5	\$ 13,000	\$ 12,000
	Expenditures			Total Investment Income		\$ 13,000	\$ 12,000
12	Contractual Services			Investment Expenses			
	Collection System			Capital Investment	46-56	\$ 170,000	\$ 311,500
13	a. Gas, Oil, & Fuel	\$ 900	\$ 600	Treatment Capital Assessment		\$ -	\$ -
14	b. O&M - Base	\$ 84,200	\$ 84,200	Total Investment Expenses		\$ 170,000	\$ 311,500
15	c. O&M - Inspections	\$ 10,000	\$ 15,000	Investment Net		\$ (157,000)	\$ (299,500)
16	d. O&M - Miscellaneous	\$ 3,000	\$ 5,000	Financing Income			
17	e. Repairs & Maintenance	\$ 14,000	\$ 14,000	Connection Fees	4	\$ 10,000	\$ 40,000
18	f. Utilities	\$ 14,000	\$ 14,000	Other Financing Income		\$ -	\$ -
19	g. Special Services	\$ 3,000	\$ 2,000	Total Financing Income		\$ 10,000	\$ 40,000
20	Total Collection System	\$ 129,100	\$ 134,800	Financing Expenses			
	Treatment & Disposal			Loan Interest Expense		\$ -	\$ -
21	a. San Francisco Contract	\$ 800,000	\$ 840,000	Loan Principal Expense		\$ -	\$ -
22	Total Contractual Services	\$ 929,100	\$ 974,800	Total Financing Expenses		\$ -	\$ -
	Administration & General			Financing Net		\$ 10,000	\$ 40,000
23	Benefits	\$ 11,350	\$ 12,000	Overall Net Financial Flows		\$ (50,100)	\$ (192,200)
24	Director Fees & Expenses	\$ 14,250	\$ 15,000				
25	Payroll Service & Taxes	\$ 1,400	\$ 1,400				
26	Election Expenses	\$ -	\$ 3,500				
27	Insurance	\$ 10,000	\$ 10,000				
28	Memberships	\$ 3,000	\$ 3,000				
29	Office Expenses						
30	a. General	\$ 1,200	\$ 1,200				
31	b. Telephone & Internet	\$ 1,700	\$ 1,700				
32	c. Website Maintenance	\$ 2,000	\$ 2,000				
33	Professional Services						
34	a. Audit	\$ 10,500	\$ 10,500				
35	b. Legal	\$ 30,000	\$ 30,000				
36	c. Engineering - General	\$ 50,000	\$ 50,000				
37	d. Engineering - Plan Review	\$ 4,000	\$ 5,000				
38	e. Administration	\$ 17,000	\$ 18,200				
39	f. Other Professional Services	\$ 3,600	\$ 3,600				
40	Printing & Publications	\$ 1,300	\$ 4,000				
41	Board Room Maintenance & Repairs	\$ 500	\$ 5,000				
42	Travel & Meetings	\$ 5,000	\$ 5,000				
43	Licenses, Permits, & Fees	\$ 4,200	\$ 4,500				
44	Total Administration & General	\$ 171,000	\$ 185,600				
45	Total Operating Expenditures	\$ 1,100,100	\$ 1,160,400				
	Non-Operating Expenditures						
	Capital Improvements						
46	a. Pump Rehabilitation	\$ 10,000	\$ 10,000				
47	b. Lateral Replacements (2)	\$ 20,000	\$ 20,000				
48	c. Generator Replacement	\$ -	\$ 100,000				
49	d. 2014-15 Capital Project	\$ -	\$ 150,000				
50	e. Master Plan - GIS Development	\$ -	\$ 23,000				
51	f. Schwerin Street Manhole Raising	\$ -	\$ 8,500				
52	g. Force Main Contingency Plan	\$ 20,000	\$ -				
53	h. Rio Verde & Geneva Spot Repair	\$ 5,000	\$ -				
54	i. Midway Village Replacement	\$ 60,000	\$ -				
55	j. MacDonald & Geneva Replacement	\$ 20,000	\$ -				
56	g. Design, Construction Review & Contingency	\$ 35,000	\$ -				
57	Total Capital Improvements	\$ 170,000	\$ 311,500				
58	Total Non-Operating Expenditures	\$ 170,000	\$ 311,500				
59	Contributions to Contingency Funds	\$ -	\$ -				
60	Total Expenses and Contributions	\$ 1,270,100	\$ 1,471,900				

Budget for Westborough Water District

Budget from District Web Site				
Line		FY 2014-15	FY 2015-16	Alloc
	Operating Income			
1	Water Sales	\$ 2,346,010	\$ 2,496,650	0%
2	Sewer Svc. And Transfer Charges	\$ 2,154,281	\$ 2,313,257	100%
3	Installation, Connect, and Misc.	\$ -	\$ -	0%
4	Total Operating Income	\$ 4,500,291	\$ 4,809,907	
	Operating Expense			
5	Water Expenditures	\$ 1,993,248	\$ 2,146,579	0%
6	Sanitary Sewer Expenditures	\$ 1,848,802	\$ 1,982,664	4%
7	Admin & General Expenditures	\$ 828,630	\$ 871,730	15%
8	Depreciation	\$ 252,931	\$ 225,168	29%
9	Total Operating Expenditures	\$ 4,923,611	\$ 5,226,141	
	Gain (Loss) from Operations	\$ (423,320)	\$ (416,234)	
	Non-Operating Income			
10	Property Taxes	\$ 358,000	\$ 370,000	50%
11	Investment Interest	\$ 20,234	\$ 21,469	50%
12	Other	\$ 47,800	\$ 27,215	0%
13	Total Non-Operating Income	\$ 426,034	\$ 418,684	
	Non-Operating Expense			
14	Miscellaneous Expense	\$ -	\$ -	0%
15	Total Non-Operating Expense	\$ -	\$ -	
16	Gain (Loss) from Non-Operating	\$ 426,034	\$ 418,684	
17	Net Income Before Capital Facilities Inc	\$ 2,714	\$ 2,450	
18	Capital Facilities Income	\$ -	\$ -	0%
19	Net Income	\$ 2,714	\$ 2,450	

Note: Budget between water and sewer not separated.

GM provided guidelines for assumptions below in interview 6/2/16

Assumptions

1	Sanitary sewer expenditures	Collection	Treatment
		4%	96%
	2015-16 Split	\$ 82,652	\$ 1,900,012
2	Admin & General Expenditures	Water	Sewer
	50% sewer	85%	15%
3	Depreciation	Water	Sewer
	6/30/15 capital assets, net	\$ 3,959,803	\$ 1,630,408
	Percentage distribution	71%	29%
4	Property Taxes	50%	50%
5	Investment Interest	50%	50%
6	Other, Misc. Expense, Capital Facilities	100%	0%
	Rent from cell phone tower		
7	Capital	FY 2014-15	FY 2015-16
	Collection	\$ 79,000	\$ -
	Treatment	\$ -	\$ -
	Not separately allocated		
		Water	Sewer
8	Professional services	50%	50%
9	Board	50%	50%

Restatement of Budget to Standard Format				
Note: Include depreciation	Line #s	FY 2014-15	FY 2015-16	
Operating Income				
Permit & Inspection Fees		\$ -	\$ -	
Property Tax Receipts	10	\$ 179,000	\$ 185,000	
Sewer Service Charges	2	\$ 2,154,281	\$ 2,313,257	
Other Revenue	12	\$ -	\$ -	
Total Operating Income		\$ 2,333,281	\$ 2,498,257	
Operating Expenses				
Administration & Finance	7	\$ 124,295	\$ 130,760	
Collection	6, 8	\$ 150,840	\$ 148,323	
Treatment Facility	6	\$ 1,771,730	\$ 1,900,012	
Total Operating Expenses		\$ 2,046,865	\$ 2,179,095	
Operating Net		\$ 286,416	\$ 319,162	
Investment Income				
Interest Income	11, 18	\$ 10,117	\$ 10,735	
Total Investment Income		\$ 10,117	\$ 10,735	
Investment Expenses				
Capital Investment		\$ 79,000	\$ -	
Treatment Capital Assessment		\$ -	\$ -	
Total Investment Expenses		\$ 79,000	\$ -	
Investment Net		\$ (68,883)	\$ 10,735	
Financing Income				
Connection Fees		\$ -	\$ -	
Other Financing Income	14	\$ -	\$ -	
Total Financing Income		\$ -	\$ -	
Financing Expenses				
Loan Interest Expense		\$ -	\$ -	
Loan Principal Expense		\$ -	\$ -	
Total Financing Expenses		\$ -	\$ -	
Financing Net		\$ -	\$ -	
Overall Net Financial Flows		\$ 217,533	\$ 329,897	

Budget for Montara Water and Sanitary District

Budget from District Web Site			Restatement of Budget to Standard Format		
#	FY 2014-15	FY 2015-16	#	FY 2014-15	FY 2015-16
1	Operating Revenue				
2	Cell Tower Lease	\$ 31,500	\$ 32,000		
3	Admin Fees (New Construction)	\$ 3,600	\$ 2,500	2-6	\$ 14,000
4	Admin Fees (Remodel)	\$ 1,000	\$ 3,000	7	\$ 225,000
5	Inspection Fees (New Construction)	\$ 3,400	\$ 2,000	8-9	\$ 2,181,853
6	Inspection Fees (Remodel)	\$ 2,000	\$ 4,500	1, 10	\$ 46,000
7	Remodel Fees	\$ 4,000	\$ 7,000		\$ 2,466,853
8	Property Tax Receipts	\$ 225,000	\$ 230,000		\$ 2,331,943
9	Sewer Service Charges	\$ 2,183,853	\$ 2,039,943		
10	Sewer Service Refunds, Customer	\$ (2,000)	\$ (4,000)		
11	Waste Collection Revenues	\$ 14,500	\$ 15,000		
	Total Operating Revenue	\$ 2,466,853	\$ 2,331,943		
12	Operating Expenses				
13	Bank Fees	\$ 3,100	\$ 4,000		
14	Board Meetings	\$ 2,500	\$ 2,500		
15	Director Fees	\$ 2,500	\$ 3,300		
16	Election Expenses	\$ -	\$ -		
17	Conference Attendance	\$ 2,000	\$ 2,000		
18	Information Systems	\$ 6,000	\$ 6,000		
19	Fidelity Bond	\$ 900	\$ -		
20	Property & Liability Insurance	\$ 1,500	\$ 1,755		
21	LAFCO Assessment	\$ 1,600	\$ 1,987		
22	Meeting Attendance, Legal	\$ 11,000	\$ 9,500		
23	General Legal	\$ 20,000	\$ 15,000		
24	Litigation	\$ -	\$ -		
25	Maintenance, Office	\$ 3,000	\$ 6,000		
26	Meetings, Local	\$ -	\$ -		
27	Office Supplies	\$ 9,000	\$ 9,000		
28	Postage	\$ 4,000	\$ 2,000		
29	Printing & Publishing	\$ 4,000	\$ 3,000		
30	Accounting	\$ 30,000	\$ 30,000		
31	Audit	\$ 13,000	\$ 13,000		
32	Consulting	\$ 11,500	\$ 13,000		
33	Data Services	\$ 5,500	\$ 6,000		
34	Labor & HR Services	\$ 2,250	\$ 2,250		
35	Payroll Services	\$ 900	\$ 800		
36	Other Professional Services	\$ -	\$ -		
37	San Mateo County Tax Roll Charges	\$ 3,000	\$ 2,500		
38	Telephone & Internet	\$ 9,000	\$ 9,000		
39	Mileage Reimbursement	\$ 1,500	\$ 1,500		
40	Reference Materials	\$ 200	\$ 200		
41	Other Administrative	\$ -	\$ -		
42	CalPERS 457 Deferred Plan	\$ 13,065	\$ 13,709		
43	Employee Benefits	\$ 41,298	\$ 36,497		
44	Disability Insurance	\$ 1,139	\$ 1,451		
45	Payroll Taxes	\$ 13,052	\$ 14,983		
46	Worker's Compensation Insurance	\$ 7,856	\$ 3,891		
47	Management	\$ 79,129	\$ 86,041		
48	Staff	\$ 97,777	\$ 103,090		
49	Staff Certification	\$ 1,890	\$ 1,854		
50	Staff Overtime	\$ 2,382	\$ 3,718		
51	Staff Standby	\$ -	\$ 1,147		
52	District Sponsored Defined Benefit Plan	\$ -	\$ 45,285		
53	Claims, Property Damage	\$ 10,000	\$ 10,000		
54	Education & Training	\$ 1,000	\$ 1,000		
55	Meeting Attendance, Engineering	\$ 5,000	\$ 2,000		
56	General Engineering	\$ 25,000	\$ 50,000		
57	Equipment & Tools, Expensed	\$ 1,000	\$ 1,000		
58	Alarm Services	\$ 5,000	\$ 5,000		
59	Landscaping	\$ 2,400	\$ 2,400		
60	Pumping Fuel & Electricity	\$ 35,000	\$ 27,000		
61	Maintenance, Collection System	\$ 20,000	\$ 10,000		
62	Fuel	\$ 800	\$ 800		
63	Truck Equipment, Expensed	\$ 160	\$ 160		
64	Truck Repairs	\$ 400	\$ 400		
65	Total Other Operations	\$ -	\$ -		
66	SAM Collections	\$ 305,853	\$ 360,500		
67	SAM Operations	\$ 624,021	\$ 707,892		
68	SAM Prior Year Adjustment	\$ -	\$ -		
69	SAM Maintenance, Collection System	\$ 40,000	\$ 40,000		
70	SAM Maintenance, Pumping	\$ 50,000	\$ 50,000		
	Total Operations Expenses	\$ 1,531,172	\$ 1,724,110		
71	Net Cash Flow Provided by Operations	\$ 935,681	\$ 607,833		
	Investment Income				
72	Interest Revenue	\$ 23,974	\$ 3,281		
73	-Employee Loans	\$ 8,000	\$ 8,000		
74	-LAF, Interest	\$ -	\$ -		
	Total Investment Income	\$ 31,974	\$ 11,281		
	Investment Expenses				
75	Capital Improvement Program	\$ 821,923	\$ 685,483		
76	SAM Capital Assessment	\$ 63,360	\$ 160,666		
77	Total Investment Expenses	\$ 885,283	\$ 846,149		
78	Net Cash Flow Used by Investments	\$ (853,309)	\$ (834,868)		
	Financing Income				
79	Connection Fees (Residential New Const)	\$ 178,488	\$ 275,604		
80	Connection Fees (Residential Remodel)	\$ 50,000	\$ 50,000		
81	Employee Loan Program - Principal Received	\$ -	\$ 20,692		
82	Total Financing Income	\$ 228,488	\$ 346,296		
	Financing Expense				
83	Loan Interest Expense	\$ 108,915	\$ 46,812		
84	-PNC Equipment Lease	\$ 56,340	\$ 20,790		
85	-I-Bank Loan	\$ 52,575	\$ 26,022		
86	Loan Principal Expense	\$ -	\$ 65,025		
	Total Financing Expense	\$ 217,830	\$ 138,629		
87	Net Cash Flow Provided by Financing Activities	\$ 119,573	\$ 234,459		
88	Overall Projected Cash Flow	\$ 201,945	\$ 7,424		
89	Transfer to Sewer Reserves	\$ -	\$ (7,424)		
90	Net Cash Flow	\$ -	\$ -		

Budget for Granada Community Services District

Budget from District Web Site				Restatement of Budget to Grand Jury Format			
Lin		FY 2014-15	FY 2015-16	Note: Include depreciation	Line #s	FY 2014-15	FY 2015-16
	Operating Revenues						
1	Property Tax Allocation	\$ 550,000	\$ 550,000	Operating Income			
2	Annual Sewer Service Charges	\$ 1,273,000	\$ 1,293,000	Permit & Inspection Fees		\$-	\$-
3	Reim. From A.D. - Salary & Overhead	\$ 35,400	\$ 30,000	Property Tax Receipts	1, 43	\$ 750,000	\$ 800,000
4	Recology of the Coast Franchise Fee	\$ 23,500	\$ 23,500	Sewer Service Charges	2	\$ 1,273,000	\$ 1,293,000
5	Miscellaneous	\$ 2,000	\$ 2,000	Other Revenue	5-Mar	\$ 60,900	\$ 55,500
6	Total Revenues	\$ 1,883,900	\$ 1,898,500	Total Operating Income		\$ 2,083,900	\$ 2,148,500
	Operating Expenses			Operating Expenses			
7	SAM General (Treatment & Admin)	\$ 988,155	\$ 925,455	Administration & Finance	14-21, 23-35	\$ 427,900	\$ 432,500
8	SAM Collections	\$ 263,061	\$ 268,083	Collection	8-11, 22	\$ 334,561	\$ 379,083
9	Lateral Repairs	\$ 40,000	\$ 60,000	Treatment Facility	7, 12	\$ 1,082,555	\$ 1,019,855
10	CCTV	\$ 30,000	\$ 30,000	Total Operating Expenses		\$ 1,845,016	\$ 1,831,438
11	Pet Waste Stations	\$ 1,500	\$ 1,000				
12	Plant Shortfall Debt Service (COP)	\$ 94,400	\$ 94,400	Operating Net		\$ 238,884	\$ 317,062
13	Total Operations Expenditures	\$ 1,417,116	\$ 1,378,938	Investment Income			
	Administrative Expenses			Interest Income	39	\$ 7,000	\$ 6,200
14	Accounting	\$ 2,000	\$ 2,000	Total Investment Income		\$ 7,000	\$ 6,200
15	Auditing	\$ 8,000	\$ 12,000				
16	Copier Lease	\$ 7,000	\$ 7,000	Investment Expenses			
17	County Tax Roll Charges	\$ 7,600	\$-	Capital Investment	45-47	\$ 370,000	\$ 572,000
18	Directors' Compensation	\$ 11,000	\$ 11,000	Treatment Capital Assessment	48	\$ 156,500	\$ 210,045
19	Education & Travel Reimbursement	\$ 2,000	\$ 2,000	Total Investment Expenses		\$ 526,500	\$ 782,045
20	Employee Salaries	\$ 105,000	\$ 110,000				
21	Employee Medical, Payroll Taxes, & Retirement	\$ 55,500	\$ 58,000	Investment Net		\$ (519,500)	\$ (775,845)
22	Engineering Services (General)	\$	\$ 20,000				
23	Insurance	\$ 12,000	\$ 6,000	Financing Income			
24	Legal Services	\$ 60,000	\$ 60,000	Connection Fees	40	\$ 14,100	\$ 14,100
25	Memberships	\$ 10,000	\$ 10,000	Other Financing Income	41-42	\$ 135,000	\$ 355,000
26	Newsletter	\$ 2,500	\$ 2,500	Total Financing Income		\$ 149,100	\$ 369,100
27	Office Lease	\$ 50,000	\$ 50,000				
28	Office Maintenance & Repairs	\$ 2,000	\$ 2,000	Financing Expenses			
29	Office Supplies	\$ 5,000	\$ 5,000	Loan Interest Expense		\$-	\$-
30	Professional Services - Other	\$ 65,000	\$ 65,000	Loan Principal Expense		\$-	\$-
31	Publications & Notices	\$ 3,500	\$ 10,000	Total Financing Expense		\$-	\$-
32	Utilities	\$ 8,800	\$ 9,000				
33	Video Taping of Board Meetings	\$ 3,000	\$ 2,000	Financing Net		\$ 149,100	\$ 369,100
34	Computers	\$ 1,000	\$ 2,000				
35	Miscellaneous	\$ 7,000	\$ 7,000	Overall Net Financial Flows		\$ (131,516)	\$ (89,683)
36	Total Administration Expenditures	\$ 427,900	\$ 452,500				
37	Total Operating Expenditures	\$ 1,845,016	\$ 1,831,438				
38	Net To/(From) Reserves	\$ (38,884)	\$ (67,062)				
	Non-Operating Revenues						
39	Interest on Reserves	\$ 7,000	\$ 6,200				
40	Connection Fees	\$ 14,100	\$ 14,100				
41	SAM Refund from Prior Year Allocation	\$-	\$ 5,000				
42	Repayment of Monies Advanced to the Assessment District	\$ 135,000	\$ 350,000				
43	ERAF Refund from Prior Year	\$ 200,000	\$ 250,000				
44	Total Non-Operating Revenues	\$ 356,100	\$ 625,300				
	Capital Projects and Reserve Fund Balance						
	Capital Projects						
45	Mainline System Repairs	\$ 10,000	\$ 10,000				
46	Sewer Main Replacement CIP	\$ 340,000	\$ 550,000				
47	Update of Sewer System Management Plan	\$ 20,000	\$ 12,000				
48	SAM - Projects	\$ 156,500	\$ 210,045				
49	Total Capital Improvement Projects	\$ 526,500	\$ 782,045				
	Capital Reserve Fund						
50	Beginning Balance on July 1	\$ 3,511,000	\$ 3,081,000				
51	Capital Projects	\$ (526,500)	\$ (782,045)				
52	Transfer (to)/from Operating Budget	\$ 38,884	\$ 67,062				
53	Transfer (to)/from Non-Operating Revenues	\$ 356,100	\$ 625,300				
54	Total Reserve at End of Fiscal Year	\$ 3,379,484	\$ 2,991,317				

Budget for East Palo Alto Sanitary District

#	Budget from District Web Site												Restatement of Budget to Standard Format					
	General Fund		Connection Fee Fund		Construction Replacement Fund		Lateral Replacement Fund		Treatment Plant Fund		Rate Stabilization Fund		All Funds		Note: Include depreciation	#	FY 2014-15	FY 2015-16
	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16				
Revenue																		
1	Beginning Balance	\$ 6,800,000	\$ 7,013,320	\$ 962,600	\$ 985,100	\$ 1,692,800	\$ 1,043,800	\$ 202,200	\$ 52,450	\$ 650,400	\$ 1,213,200	\$ 27,800	\$ 27,930	\$ 10,335,800	\$ 10,335,800			
2	Sewer Service Charges	\$ 4,366,000	\$ 4,500,000											\$ 4,366,000	\$ 4,500,000			
3	Property Taxes	\$ 318,000	\$ 318,000											\$ 318,000	\$ 318,000	3	\$ 318,000	\$ 318,000
4	Connection Fee	\$ 40,320	\$ 36,000	\$ 18,000	\$ 18,000	\$ 6,000	\$ 7,000	\$ 250	\$ 1,000	\$ 2,800	\$ 3,300	\$ 130	\$ 140	\$ 54,000	\$ 52,540	2	\$ 4,366,000	\$ 4,500,000
5	Interest Income	\$ 30,000	\$ 26,000											\$ 30,000	\$ 26,000	6	\$ 30,000	\$ 26,000
6	Rental Income	\$ 4,754,320	\$ 4,880,000	\$ 22,500	\$ 23,100	\$ 6,000	\$ 7,000	\$ 250	\$ 1,000	\$ 2,800	\$ 3,300	\$ 130	\$ 140	\$ 4,786,000	\$ 4,914,540			
7	Total Projected Revenue	\$ 11,554,320	\$ 11,893,320	\$ 985,100	\$ 1,008,200	\$ 1,698,800	\$ 1,450,800	\$ 202,450	\$ 103,450	\$ 1,213,200	\$ 1,498,500	\$ 27,930	\$ 60,570	\$ 15,681,800	\$ 16,014,840			
8	Interfund Transfers					\$ 400,000		\$ 50,000	\$ 560,000	\$ 282,000		\$ 32,500	\$ 560,000	\$ 764,500				
9	Total Available Revenues	\$ 11,554,320	\$ 11,893,320	\$ 985,100	\$ 1,008,200	\$ 1,698,800	\$ 1,450,800	\$ 202,450	\$ 103,450	\$ 1,213,200	\$ 1,498,500	\$ 27,930	\$ 60,570	\$ 15,681,800	\$ 16,014,840			
Expenditure																		
10	Personnel & Other Operating	\$ 2,233,400	\$ 2,244,500											\$ 2,233,400	\$ 2,244,500			
11	Employees' Post Employment Benefits	\$ 80,000	\$ 78,000											\$ 80,000	\$ 78,000	5	\$ 80,000	\$ 78,000
12	Engineering Services	\$ 1,375,600	\$ 1,513,000											\$ 1,375,600	\$ 1,513,000			
13	Treatment Plant (RWQCP)	\$ 3,688,400	\$ 3,835,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,688,400	\$ 3,835,500			
14	Total Operating Expenditures	\$ 3,688,400	\$ 3,835,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,688,400	\$ 3,835,500			
15	Long Term Debt Service	\$ 365,600	\$ 80,000											\$ 365,600	\$ 80,000			
16	2011 SFR Loan	\$ -	\$ -			\$ 79,000	\$ 79,000							\$ 79,000	\$ 79,000			
17	Fixed Assets/Equipment	\$ 23,000	\$ 130,000											\$ 23,000	\$ 130,000			
18	Capital Projects	\$ 52,000	\$ 50,000			\$ 576,000	\$ 715,000							\$ 576,000	\$ 715,000			
19	Water Truck Lease	\$ -	\$ -											\$ 52,000	\$ 50,000			
20	Total Budgeted Expenditures	\$ 4,131,000	\$ 4,115,500	\$ -	\$ -	\$ 655,000	\$ 794,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,786,000	\$ 4,909,500			
21	Interfund Transfers	\$ 410,000	\$ 764,500					\$ 150,000						\$ 560,000	\$ 764,500			
22	Ending Fund Balance	\$ 7,013,320	\$ 7,013,320	\$ 985,100	\$ 1,008,200	\$ 1,043,800	\$ 656,800	\$ 52,450	\$ 103,450	\$ 1,213,200	\$ 1,498,500	\$ 27,930	\$ 60,570	\$ 10,335,800	\$ 10,340,840			
Expenditure Detail																		
23	Salaries & Employee Benefits	\$ 907,500	\$ 972,500															
24	Wages	\$ 51,000	\$ 56,000															
25	Directors Fees	\$ 524,000	\$ 565,000															
26	Employees Benefits	\$ 1,482,500	\$ 1,593,500															
27	Subtotal	\$ 2,000	\$ 600															
28	Office Expenses	\$ 25,000	\$ 22,500															
29	Election Expenses	\$ -	\$ 16,000															
30	Memberships	\$ 25,000	\$ 30,000															
31	Publication & Legal Notice	\$ 70,000	\$ 30,000															
32	Gas, Fuel	\$ 14,500	\$ 12,000															
33	Repair & Maintenance	\$ 50,000	\$ 60,000															
34	Rents & Leases	\$ 9,000	\$ 8,000															
35	Utilities	\$ 48,000	\$ 40,000															
36	Travel & Meeting	\$ 30,000	\$ 21,000															
37	Training & Education	\$ 25,000	\$ 18,000															
38	Contract Sewage Services	\$ 1,375,000	\$ 1,513,000															
39	Contractual Services	\$ 163,000	\$ 170,000															
40	Engineering Services	\$ 75,000	\$ 85,000															
41	Prof & Spec Services	\$ 95,000	\$ 90,000															
42	Professional Services	\$ 45,000	\$ 50,000															
43	Research & Monitoring	\$ 400	\$ 1,900															
44	Operating Supplies	\$ 12,000	\$ 6,000															
45	Special Expenses	\$ 31,000	\$ 32,000															
46	Insurance	\$ 55,000	\$ 50,000															
47	Legal Services	\$ 56,000	\$ 36,000															
48	Subtotal	\$ 2,205,900	\$ 2,292,000															
Capital & Debts																		
49	Gen Fac Financing Corp Bond	\$ 281,000	\$ -															
50	Equipment Expenses	\$ 77,000	\$ 150,000															
51	Repay Treatment Plant	\$ 84,600	\$ 80,000															
52	Subtotal	\$ 442,600	\$ 230,000															
Other Charges																		
53	Contingency	\$ -	\$ -															
54	Subtotal	\$ -	\$ -															
Transfers to Other Funds																		
55	Construction/Replacement	\$ -	\$ -															
56	Treatment Plant Reserve	\$ 410,000	\$ 764,500															
57	Rate Stabilization	\$ -	\$ -															
58	Subtotal	\$ 410,000	\$ 764,500															
Operating Income																		
Permit & Inspection Fees																\$ -	\$ -	
Property Tax Receipts															3	\$ 318,000	\$ 318,000	
Sewer Service Charges															2	\$ 4,366,000	\$ 4,500,000	
Other Revenue															6	\$ 30,000	\$ 26,000	
Total Operating Income																\$ 4,714,000	\$ 4,844,000	
Operating Expenses																		
Administration & Finance															23-25, 27-35,	\$ 1,980,000	\$ 2,025,600	
Collection															39-41, 43, 50	\$ 410,400	\$ 406,900	
Treatment Facility															38	\$ 1,375,000	\$ 1,513,000	
Total Operating Expenses																\$ 3,765,400	\$ 4,035,500	
Operating Net																\$ 948,600	\$ 808,500	
Investment Income																		
Interest Income															5	\$ 54,000	\$ 52,540	
Total Investment Income																\$ 54,000	\$ 52,540	
Investment Expenses																		
Capital Investment															18	\$ 576,000	\$ 715,000	
Treatment Capital Assessment																\$ -	\$ -	
Total Investment Expenses																\$ 576,000	\$ 715,000	
Investment Net																\$ (522,000)	\$ (662,460)	
Financing Income																		
Connection Fees															4	\$ 18,000	\$ 18,000	
Other Financing Income																\$ -	\$ -	
Total Financing Income																\$ 18,000	\$ 18,000	
Financing Expenses																		
Loan Interest Expense															16, 49, 51	\$ -	\$ -	
Loan Principal Expense																\$ 444,600	\$ 159,000	
Total Financing Expenses																\$ 444,600	\$ 159,000	
Financing Net																\$ (426,600)	\$ (141,000)	
Overall Net Financial Flows																\$ -	\$ 5,040	

Budget for West Bay Sanitary District

Budget from District Web Site				Restatement of Budget to Standard Format			
#	General Fund	FY 2014-15	FY 2015-16	Note: Include depreciation	#	FY 2014-15	FY 2015-16
	Fund Income			Operating Income			
	Operating Income			Permit & Inspection Fees	5	\$ 50,000	\$ 50,000
1	Non-Residential	\$ 4,427,515	\$ 4,693,223	Property Tax Receipts		\$-	\$-
2	Residential	\$ 16,482,332	\$ 18,206,484	Sewer Service Charges	1,2	\$ 20,909,847	\$ 22,899,707
3	Total Sewer Service Charges	\$ 20,909,847	\$ 22,899,707	Other Revenue	4,6	\$ 48,000	\$ 624,614
4	Flow Equalization Cost Sharing	\$ 48,000	\$ 309,000	Total Operating Income		\$ 21,007,847	\$ 23,574,321
5	Permit and Inspection Fees	\$ 50,000	\$ 50,000				
6	Other Operating Income (LAH & WS)	\$-	\$ 315,614	Operating Expenses			
7	Total Operating Income	\$ 21,007,847	\$ 23,574,321	Administration & Finance	21-24, 27-29,	\$ 4,713,532	\$ 5,176,446
	Non-Operating Income			Collection	25-26, 30-31,	\$ 2,749,220	\$ 2,893,195
8	Interest Income	\$ 50,000	\$ 50,000	Treatment Facility	43	\$ 5,350,000	\$ 5,881,095
9	Other Non-Operating Income	\$ 1,000	\$ 1,000	Total Operating Expenses		\$ 12,812,752	\$ 13,950,736
10	Total Non-Operating Income	\$ 51,000	\$ 51,000				
11	Total Income	\$ 21,058,847	\$ 23,625,321	Operating Net (including depreciation)		\$ 8,195,095	\$ 9,623,585
12	General Fund Available Balance	\$ 6,505,889	\$ 7,441,158	Investment Income			
14	Total Available for Fiscal Year	\$ 27,564,736	\$ 31,066,479	Interest Income	8, 62	\$ 125,000	\$ 125,000
	Fund Expenditures			Total Investment Income		\$ 125,000	\$ 125,000
15	Total Operating Expense (Excl. Depreciation)	\$ 6,044,252	\$ 6,548,641	Investment Expenses			
16	Total Non-Operating Expense	\$ 9,504,882	\$ 11,245,139	Capital Investment	65-70	\$ 7,212,500	\$ 8,059,500
17	Total Current Expense (Excl. Depreciation)	\$ 15,549,134	\$ 17,793,780	Treatment Capital Assessment	44-52	\$ 4,136,382	\$ 5,343,044
18	General Fund Operating Reserve	\$ 6,505,889	\$ 7,441,158	Total Investment Expenses		\$ 11,348,882	\$ 13,402,544
19	Subtotal Total Current Exp & Operating Reserve	\$ 22,055,023	\$ 25,234,938				
20	Amount to Transfer To/(From) CA Fund	\$ 5,509,713	\$ 5,831,541	Investment Net		\$ (11,223,882)	\$ (13,277,544)
	Fund Expenditures - Detail			Financing Income			
	Operating Expense			Connection Fees	61	\$ 50,000	\$ 50,000
21	Salaries & Wages	\$ 2,814,271	\$ 3,092,348	Other Financing Income	9	\$ 1,000	\$ 1,000
22	Employee Benefits	\$ 1,204,077	\$ 1,337,664	Total Financing Income		\$ 51,000	\$ 51,000
23	Directors' Fees	\$ 34,404	\$ 34,404	Financing Expenses			
24	Election Expense	\$-	\$ 40,000	Loan Interest Expense		\$-	\$-
25	Depreciation	\$ 1,400,000	\$ 1,500,000	Loan Principal Expense		\$-	\$-
26	Gasoline, Oil & Fuel	\$ 65,000	\$ 70,000	Total Financing Expenses		\$-	\$-
27	Insurance	\$ 92,000	\$ 92,000	Financing Net		\$ 51,000	\$ 51,000
28	Memberships	\$ 23,350	\$ 30,000	Overall Net Financial Flows		\$ (2,977,787)	\$ (3,602,959)
29	Office Expense	\$ 33,000	\$ 33,000				
30	Operating Supplies	\$ 323,395	\$ 332,195				
31	Contractual Services	\$ 388,000	\$ 388,000				
32	Professional Services	\$ 425,350	\$ 425,350				
33	Printing & Publications	\$ 62,500	\$ 62,500				
34	Rents & Leases	\$ 34,000	\$ 38,600				
35	Repairs & Maintenance	\$ 252,825	\$ 259,000				
36	Research & Monitoring	\$ 8,000	\$ 33,000				
37	Travel & Meetings	\$ 55,500	\$ 55,500				
38	Utilities	\$ 140,500	\$ 145,000				
39	Other Operating Expenses	\$ 153,000	\$ 145,000				
40	Transfer Overhead Expense to Solid Waste Fund	\$ (65,000)	\$ (65,000)				
41	Total Operating Expense (incl Depreciation)	\$ 7,444,252	\$ 8,048,641				
42	Total Operating Expense (excl. Depreciation)	\$ 6,044,252	\$ 6,548,641				
	Non-Operating Expense						
43	Contributions to S.B.S.A. (Operations)	\$ 5,350,000	\$ 5,881,095				
44	Contributions to S.B.S.A. Capital Reserve (former)	\$-	\$ 153,494				
45	SVCW Bonds (Formerly SBSA) (\$10 million)	\$ 203,877	\$ 204,378				
46	SVCW Bonds (Formerly SBSA) (\$55 million)	\$ 1,305,283	\$ 1,305,283				
47	SVCW Bonds (\$65 million)	\$ 1,084,222	\$ 1,145,000				
48	SVCW - SRF Debt Service	\$ 207,000	\$ 225,000				
49	SVCW - SRF Reserve Contribution	\$ 401,000	\$ 693,889				
50	SVCW - Line of Credit	\$ 34,000	\$ 70,000				
51	2012 SVCW - SRF Loan	\$ 401,000	\$ 401,000				
52	Future SVCW Bonds 2014-15 (\$60 million)	\$ 500,000	\$ 1,145,000				
53	Other Non-Operating Expense	\$ 6,000	\$ 6,000				
54	Contributions to LAFCo	\$ 12,500	\$ 15,000				
55	Total Non-Operating Expense	\$ 9,504,882	\$ 11,245,139				
56	Total Current Expense (excl. Depreciation)	\$ 15,549,134	\$ 17,793,780				
	Reserves						
57	Reserve for Operations (5 months Total Exp)	\$ 6,505,889	\$ 7,441,158				
58	Total Reserves	\$ 6,505,889	\$ 7,441,158				
59	Total Expense, Liabilities, and Reserves	\$ 22,055,023	\$ 25,234,938				
	Capital Assets Fund						
	Fund Income & Reserves						
60	Beginning Balance for Fiscal Year	\$ 11,258,357	\$ 16,202,765				
61	Anticipated Connection Charges Revenue	\$ 50,000	\$ 50,000				
62	Interest Income	\$ 75,000	\$ 75,000				
63	Projected Transfer from General Fund	\$ 5,509,713	\$ 5,831,541				
64	Total Income & Reserves	\$ 16,893,070	\$ 22,159,306				
	Fund Capital Expenditures						
65	Administration	\$ 345,000	\$ 330,000				
66	Collection Facilities	\$ 722,500	\$ 434,500				
67	Subsurface Lines and Other Plant	\$ 5,960,000	\$ 7,110,000				
68	Construction Projects Environmental Review	\$ 10,000	\$ 10,000				
69	Manhole Raising (Paving Projects)	\$ 100,000	\$ 100,000				
70	Allowance for Unanticipated Expenses	\$ 75,000	\$ 75,000				
71	Total Capital Expenditures	\$ 7,212,500	\$ 8,059,500				
	Reserve Transfers						
72	Emergency Capital Reserves Transfer	\$ 350,000	\$-				
73	Capital Project Reserves Transfer	\$ 350,000	\$ 320,000				
74	Equipment Replacement Reserves Transfer	\$-	\$ 215,000				
75	Total Capital Expenditures, Reserve Transfers & CIP C:	\$ 7,912,500	\$ 8,594,500				
76	Projected Available Fund at Year End	\$ 8,980,570	\$ 13,561,806				
	Fund Accounting						
		Fund Balance		Variance	2015-2016		
		6/30/15	6/30/16		Contributions	Expenditures	
77	General Fund	\$ 6,505,889	\$ 7,441,158	\$ 935,269	\$ 935,269	\$-	
	Capital Assets Fund						
78	Emergency Capital Reserve	\$ 5,000,000	\$ 5,000,000	\$-	\$-	\$-	
79	Capital Project Reserve	\$ 3,500,000	\$ 2,860,000	\$ (640,000)	\$ 320,000	\$ (960,000)	
80	Equipment Replacement Reserve	\$-	\$ 65,000	\$ 65,000	\$ 215,000	\$ (150,000)	
	Solid Waste Fund						
81	Rate Stabilization Reserve	\$ 92,838	\$ 112,838	\$ 20,000	\$ 20,000	\$-	
82	Total Reserves	\$ 15,098,727	\$ 15,478,996	\$ 380,269	\$ 1,490,269	\$ (1,110,000)	

APPENDIX H: SANITARY DISTRICT BUDGET ANALYSIS FY 2015-2016

	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay
All Revenue	\$1,279,700	\$2,508,992	\$2,689,520	\$2,523,800	\$4,914,540	\$23,750,321
Treatment Capital & Expense	\$840,000	\$1,900,012	\$868,558	\$1,229,900	\$2,228,000	\$11,224,139
Treatment as % of Revenue	66%	76%	32%	49%	31%	47%
As % of Revenue						
Sewer Service Charges	80%	92%	76%	51%	92%	96%
Property Tax	16%	7%	9%	32%	6%	0%
Permit & Connection Fees	4%	0%	14%	15%	0%	0%
Interest & Other	1%	0%	2%	2%	2%	3%
Rate Analysis						
Average Residential Rate	\$613	\$512	\$810	\$402	\$575	\$973
Property Tax	\$200,000	\$185,000	\$230,000	\$800,000	\$318,000	\$0
# of Customers	1,739	3,790	1,964	2,560	7,066	19,201
Property Tax/Customer	\$115	\$49	\$117	\$313	\$45	\$0
Rate w/o Property Tax Benefit	\$728	\$561	\$927	\$715	\$620	\$973
Operating Expense Analysis						
Miles of Sewer Pipe	16.0	20.7	29.5	34.0	35.0	208.0
Collection Cost/Mile	\$11,863	\$7,165	\$18,619	\$11,148	\$14,197	\$13,910

Sources: See Appendix D: Sewage System Characteristics by District. See Appendix G: Sanitary District Budgets. See Appendix I: Sanitary District Sewer Rates.

APPENDIX I: SANITARY DISTRICT SEWER RATES

Payment Method and Calculation

Type	Name	How Paid	How Calculated
Independent	Bayshore Sanitary District	Property Tax Bill	Water Consumption ^a
Independent	Westborough Water District	Property Tax Bill	Water Consumption
Independent	Montara Water & Sanitary District	Property Tax Bill	Water Consumption
Independent	Granada Community Services District	Property Tax Bill	Fixed Rate ^b
Independent	East Palo Alto Sanitary District	Property Tax Bill	Fixed Rate
Independent	West Bay Sanitary District	Property Tax Bill	Fixed Rate
SMC County	Burlingame Hills Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Crystal Springs County Sanitation	Property Tax Bill	Fixed Rate
SMC County	Devonshire County Sanitary	Property Tax Bill	Fixed Rate
SMC County	Edgewood Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Emerald Lake Heights Sewer Maintenance-Zone 1	Property Tax Bill	Fixed Rate
SMC County	Emerald Lake Heights Sewer Maintenance-Zone 2	Property Tax Bill	Fixed Rate
SMC County	Fair Oaks Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Harbor Industrial Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Kensington Square Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Oak Knoll Sewer Maintenance	Property Tax Bill	Fixed Rate
SMC County	Scenic Heights County Sanitation	Property Tax Bill	Fixed Rate

Notes:

^aDistricts with water consumption-based rates provided an average residential rate. Each single-family residence is charged based on water consumption during winter months.

^bFixed rate: All single-family residences are charged a fixed rate set annually.

Sewer Rates and Growth—Independent Districts

Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	% Growth 2011 to 2016
Bayshore Sanitary District	\$613	\$613	\$613	\$613	\$613	\$613	\$613	100%
Westborough Water District	\$397	\$396	\$391	\$413	\$465	\$512	\$516	129%
Montara Water & Sanitary District	\$728	\$711	\$741	\$763	\$904	\$810	\$751	111%
Granada Community Services District	\$365	\$383	\$402	\$402	\$402	\$402	\$402	110%
East Palo Alto Sanitary District	\$485	\$520	\$520	\$520	\$550	\$575	\$575	119%
West Bay Sanitary District	\$650	\$690	\$752	\$820	\$893	\$973	\$1,031	150%
Average Rate and Growth	\$540	\$552	\$570	\$589	\$638	\$648	\$648	120%

Sources: 2015-2016: Provided by Sanitary Districts.

Bayshore

Data submitted by district. Based on 200 gallons per day for an average family.

Westborough

Data submitted by district; based on total units in January and February of each year divided by number of customers times the applicable rate.

Montara

Data submitted by district; average bill based on average water consumed times the applicable rate.

Granada

2014-2015: Bay Area Clean Water Agencies, *Sewer Rate Survey 2015*. <http://bacwa.org/wp-content/uploads/2016/01/BACWA-Sewer-Rate-Survey-May-2015.pdf>

2013-2014: Granada Sanitary District, *Fiscal Year 2013/14 Budget*. http://granada.ca.gov/wp-content/uploads/2014/02/GSD_FY_2013-14_Budget.pdf.

2012-2013: Granada Sanitary District, *Basic Financial Statements and Supplemental Information, Years Ended June 30, 2013 and 2012*.

http://granada.ca.gov/wp-content/uploads/2014/02/GSD_FY_2012-13_Audit.pdf.

2010-2011; 2011-2012: Granada Sanitary District, *Basic Financial Statements and Supplemental Information, Years Ended June 30, 2012 and 2011*.

http://granada.ca.gov/wp-content/uploads/2014/02/GSD_FY_2011-12_Audit.pdf.

East Palo Alto

2013-2014; 2014-2015: East Palo Alto Sanitary District, *Agenda Packet July 27, 2014, Resolution 1129*.

<http://www.epasd.com/home/showdocument?id=84>.

2012-2013: East Palo Alto Sanitary District, *Agenda Packet May 18, 2013, Resolution 1086*, <http://www.epasd.com/home/showdocument?id=262>.

2011-2012: East Palo Alto Sanitary District, *Minutes, June 7, 2012, Resolution 1065*, <http://38.106.4.240/home/showdocument?id=112>.

2010-2011: East Palo Alto Sanitary District, *Agenda Packet, April 5, 2012, Audit for Fiscal Year End June 30, 2011*,

<http://www.epasd.com/home/showdocument?id=240>.

West Bay

HF&H Consultants, LLC, West Bay Sanitary District. Sewer Rate Study, Final Report, April 22, 2015. April 22, 2015. http://westbaysanitary.org/wsbd-prod/resources/1400/WBSD_FINALReport_22April2015.pdf.

Sewer Rates and Growth—County-Managed Districts

Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	% Growth 2011-2016
Burlingame Hills Sewer Maintenance	\$1,150	\$1,595	\$1,595	\$1,595	\$1,595	\$1,595	Not Available	139%
Crystal Springs County Sanitation	\$1,200	\$1,200	\$1,350	\$1,350	\$1,350	\$1,350	Not Available	113%
Devonshire County Sanitary	\$900	\$1,000	\$1,025	\$1,050	\$1,075	\$1,100	\$1,125	122%
Edgewood Sewer Maintenance	\$900	\$950	\$1,025	\$1,100	\$1,175	\$1,250	\$1,325	139%
Emerald Lake Heights Sewer Maintenance-Zone 1	\$1,100	\$1,130	\$1,160	\$1,190	\$1,220	\$1,250	\$1,280	114%
Emerald Lake Heights Sewer Maintenance-Zone 2	\$770	\$810	\$850	\$890	\$930	\$970	\$1,010	126%
Fair Oaks Sewer Maintenance	\$420	\$470	\$500	\$530	\$560	\$590	\$620	140%
Harbor Industrial Sewer Maintenance	\$310	\$320	\$330	\$340	\$350	\$360	\$370	116%
Kensington Square Sewer Maintenance	\$900	\$975	\$1,015	\$1,055	\$1,095	\$1,135	\$1,175	126%
Oak Knoll Sewer Maintenance	\$800	\$900	\$930	\$960	\$990	\$1,020	\$1,050	128%
Scenic Heights County Sanitation	\$950	\$1,050	\$1,080	\$1,110	\$1,140	\$1,170	\$1,200	123%
Average Rate and Growth	\$855	\$945	\$987	\$1,015	\$1,044	\$1,072	\$1,017	125%

Source:

San Mateo County Public Works. *Sewer Service Rate Information*. Accessed March 11, 2016. <http://publicworks.smcgov.org/sewer-service-rate-information>.
 County of San Mateo, Inter-Departmental Correspondence, Department of Public Works, *Executive Summary - Adoption of Proposed Sewer Service Rates and Fiscal Year 2011-12 Sewer Service Charges Report for the Ten County Sewer/Sanitation Districts Governed by the Board of Supervisors*, July 11, 2011, <http://publicworks.smcgov.org/sites/publicworks.smcgov.org/files/SSC%202011%20BOS%2020110726.pdf>.

Sewer Rates and Growth—Combined

Name	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	% Growth 2011-2016
Combined Average Rate and Growth (Independent and County-Managed Districts)	\$743	\$807	\$840	\$865	\$900	\$922	\$870	124%
Consumer Price Index, San Francisco Area, Annual Rate as of June	2.40%	2.60%	2.60%	3.0%	2.30%			114%

Source:

United States Department of Labor, Bureau of Labor Statistics, Western Information Office, *Consumer Price Index, San Francisco Area-February 2016*.
http://www.bls.gov/regions/west/news-release/consumerpriceindex_sanfrancisco.htm.

APPENDIX J: BOARD COSTS FOR SANITARY DISTRICTS

FY 2015-2016	Bayshore	West-borough	Montara	Granada	East Palo Alto	West Bay
Regular Meeting Compensation	\$190	\$100	\$75	\$145	\$293	\$207
Regular Meeting Frequency ^a	Monthly	Monthly	Twice Monthly	Monthly	Monthly	Twice Monthly
Board Expenses						
Directors' Fees	\$15,000	\$5,250	\$3,300	\$11,000	\$56,000	\$34,404
Memberships	\$3,000	\$15,816		\$5,000	\$15,000	\$12,000
Meetings and Travel	\$5,000	\$3,350		\$1,000	\$14,000	\$9,000
Other	\$12,000		\$2,000		\$6,800	\$0
Total Board Expenses	\$35,000	\$24,416	\$5,300	\$17,000	\$91,800	\$55,404
Expense/Director	\$7,000	\$4,883	\$1,060	\$3,400	\$18,360	\$11,081
Benefits	Dental, Life Insurance for Directors and Spouse/Partner or Children	None	None	None	Dental, Vision, Health	None
Professional Memberships ^b	CASA, CSDA, USA	BAWSCA, SSF CoC, ACWA, CSDA	None	CASA, CSDA	CASA, CSDA, CoC	CASA

Source: District data input to Grand Jury, February-March 2016.

Notes: ^aExcludes committee meetings

^bAssociation of California Water Agency ACWA
 Bay Area Clean Water Agencies BACWA
 Bay Area Water Supply & Conservation Agency BAWSCA
 California Association of Sanitation Agencies CASA
 California Special Districts Association CSDA
 Chamber of Commerce CoC
 Underground Service Alert USA

APPENDIX K: DIRECTOR TENURE BY DISTRICT

District & Directors	Date 1st Appointed / Elected	Years of Service	Next Up
Bayshore			
Iris Gallagher	12/7/93	22.5	2017
Walter Quinteros	2/25/93	23.3	2019
Norman Rizzi	1/24/02	14.4	2019
Mae Swanbeck	9/22/05	10.8	2019
Kenneth Tonna	8/26/04	11.8	2017
Average Tenure		16.6	
Westborough			
David J. Irwin	1/12/12	4.4	2019
William O. Lopez	12/11/08	7.5	2019
Janet G. Medina	8/12/04	11.8	2019
Tom Chambers	11/4/97	18.6	2017
Perry H. Bautista	11/7/89	26.6	2017
Average Tenure		13.8	
Montara			
Jim Harvey	11/4/03	12.6	2018
Dwight Wilson	11/5/13	2.6	2018
Bill Huber	11/5/13	2.6	2018
Kathryn Slater-Carter	11/4/03	12.6	2016
Scott Boyd	11/4/03	12.6	2016
Average Tenure		8.6	

District & Directors	Date 1st Appointed / Elected	Years of Service	Next Up
Granada			
Leonard Woren	11/4/97	18.6	2018
Matthew Clark	11/4/03	12.6	2016
Jim Blanchard	8/29/13	2.8	2016
David Seaton	11/5/13	2.6	2018
Ric Lohman	6/17/04	12.0	2018
Average Tenure		9.7	
East Palo Alto			
Glenda Savage-Johnson	11/6/07	8.6	2019
Betsy Yanez	11/6/07	8.6	2019
Joan Sykes-Miessi	11/4/03	12.6	2017
Goro Mitchell	11/6/07	8.6	2019
Dennis Scherzer	11/3/09	6.6	2017
Average Tenure		9.0	
West Bay			
Edward Moritz	8/1/09	6.8	2017
Fran Dehn	8/1/08	7.8	2019
David Walker	11/1/99	16.6	2019
Roy Thiele-Sardina	11/5/13	2.6	2017
George Otte	5/9/16	0.1	2017
Average Tenure		6.8	

Sources:

League of Women Voters of California, Smart Voter. Special Districts Contests for San Mateo County, CA, November 6, 2001. Accessed March 4, 2016. http://www.smartvoter.org/2001/11/06/ca/sm/special_districts.html.

League of Women Voters of California, Smart Voter. Special Districts Contests for San Mateo County, CA, November 4, 2003. Accessed March 4, 2016. http://www.smartvoter.org/2003/11/04/ca/sm/special_districts.html.

League of Women Voters of California, Smart Voter. Special Districts Contests for San Mateo County, CA, November 8, 2005. Accessed March 4, 2016. http://www.smartvoter.org/2005/11/08/ca/sm/special_district.html.

League of Women Voters of California, Smart Voter. Special Districts Contests for San Mateo County, CA, November 3, 2009. Accessed March 4, 2016. http://www.smartvoter.org/2009/11/03/ca/sm/special_district.html.

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San Mateo County. Official Election Results, San Mateo County Consolidated Municipal, School, and Special District Election, November 6, 2001. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2001/nov2001/Official.pdf>.

San Mateo County. Official Election Results, San Mateo County Consolidated Municipal, School, and Special District Election, November 4, 2003. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2003/nov2003/Master%20Summary%20Report.pdf>.

San Mateo County. Official Election Results, San Mateo County Consolidated Special Statewide Election, November 8, 2005. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2005/nov2005/Master%20Summary%20Report.pdf>.

San Mateo County. Official Election Results, San Mateo County Consolidated Municipal, School, and Special Election, November 6, 2007. Accessed March 4, 2016. https://www.shapethefuture.org/elections/results/2007/nov2007/Tally/112707/nov07_final_fusion.pdf.

San Mateo County. Roster of Candidates – Local Offices, Consolidated Municipal, School, and Special District Election, November 6, 2007. Attachment to email from Lucas Morrison, San Mateo County Registration & Elections Division, March 14, 2016.

San Mateo County. Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 6, 2007. Attachment to email from Lucas Morrison, San Mateo County Registration & Elections Division, March 14, 2016.

San Mateo County. Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 3, 2009. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2009/nov2009/final/nov32009SOV.pdf>.

San Mateo County. Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 8, 2011. Accessed March 4, 2016. https://www.shapethefuture.org/elections/results/2011/nov2011/final/SOV_Nov2011.pdf.

San Mateo County. Roster of Candidates, San Mateo County Consolidated Municipal, School, and Special District Election, November 5, 2013. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/2013/nov/documents/candidaterosterweb.pdf>.

San Mateo County. Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 5, 2013. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2013/nov/official/Nov2013SOV.pdf>.

San Mateo County. Roster of Candidates, San Mateo County Consolidated Municipal, School, and Special District Election, November 3, 2015. Accessed March 4, 2016. https://www.shapethefuture.org/elections/2015/nov_mailedballot/documents/candidaterosterweb.pdf.

San Mateo County. Statement of Vote, San Mateo County Consolidated Municipal, School, and Special District Election, November 3, 2015. Accessed March 4, 2016. <https://www.shapethefuture.org/elections/results/2015/nov/official/SOV.pdf>.

Note: All districts provided additional detail such as dates of appointment not available from voting records.

APPENDIX L: REFERENCES TO “DISASTER” OR “EMERGENCY” IN BOARD MEETING MINUTES

The Grand Jury reviewed the most recent 12 months of minutes from each of the six independent districts. We searched each document for the following words: “disaster,” “emergency,” and “emergencies.” The following records the actual text including these words in the minutes of the districts.

None of the minutes record discussions regarding emergency preparedness or response. The emergencies referred to in the minutes refer to localized sewer blockages or overflows.

Bayshore	
4/23/15	The Maintenance Director said that he has not heard from the Daly City Water/Wastewater Department with regard to providing emergency and preventive maintenance to the District. There was one emergency generator alarm; however no problem was found.
5/28/15	None
6/16/15	None
6/25/15	In light of this information, Mr. Yeager wrote them a letter and explained that the District will not provide emergency service again.
7/23/15	Since the District's emergency alarm system uses a phone line, it was felt that AT&T is more reliable.
8/27/15	Broken link
9/17/15	None
10/22/15	Broken link
11/19/15	Daly City Library site. President Gallagher was notified of an emergency meeting on December 3. He explained what the District had in mind as it plans for the future, i.e., outsourcing the routine, preventive and emergency services for the collection system.
12/17/15	None
1/28/16	Mr. Landi provided the South San Francisco Public Works/City Engineer with information to help him evaluate the possibility of providing preventive and emergency service for the District. They are meeting next week.
2/25/16	None
3/24/16	None

Source: Bayshore Sanitary District, Public Meetings, *Minutes* on Dates Listed Above.
<http://bayshoresanitary.com/meetings/index.html>.

Westborough

4/9/15	None
5/14/15	None
6/18/15	None
7/9/15	None
8/13/15	None

Westborough

9/10/15	Engineer Pakpour reported some of the benefits were the State would cover a larger portion of disaster losses, if the District is included in a Hazard Mitigation Grant Program, Pre-Disaster Mitigation, Flood Mitigation Assistance and Severe Repetitive Loss Grant Programs.
10/8/15	None
11/12/15	None
11/21/15	The Board of Directors met to hold a hands on training session on how to restore water service in the event of a major disaster.
12/10/15	None
1/14/16	None
2/11/16	Broken link
3/12/16	None

Source: Westborough Water District, Board Meeting Schedule, *Minutes* on Dates Listed Above, http://www.westboroughwater.com/board_meetings.htm.

Montara

3/5/15	None
3/19/15	None
4/2/15	None
5/7/15	None
5/21/15	References to emergency related to water services
6/4/15	References to emergency related to water services
7/16/15	References to emergency related to water services
8/6/15	None
9/3/15	None
10/1/15	None
10/15/15	None
11/5/15	None
12/3/15	None
1/7/16	None
2/4/16	None
3/3/16	None
3/17/16	Review and possible action concerning sewer emergency repair on Cedar Street

Source: Montara Water District, Board Meetings, selected pages provided by Montara. Montara minutes are embedded in Agenda Packets, making them time consuming to locate.

Granada

3/19/15	None
4/23/15	None
5/21/15	None
6/18/15	None
7/23/15	None

9/3/15	None
10/15/15	None
11/19/15	None
12/17/15	Broken link
1/21/16	None

Source: Granada Community Services District, Agendas/Minutes, *Minutes* on Dates Listed Above, <http://granada.ca.gov/agendamminutes/>.

East Palo Alto

2/5/15	None
3/5/15	None
4/9/15	None
5/7/15	None
6/4/15	None
6/18/15	None
7/2/15	None
8/6/15	He asked for a report on the current policy on units not on the rolls, what are the rights on private property in the event of an emergency, and what is done in the event of a known extra unit where access is denied.
9/3/15	None
10/1/15	None
11/5/15	None
12/10/15	None
1/7/16	None

Source: East Palo Alto Sanitary District, About EPSD, Board Meetings Agendas and Minutes, *Minutes* on Dates Listed Above, <http://www.epasd.com/about-epasd/board-of-directors/agendas-and-minutes>.

West Bay

4/22/15	None
5/6/15	None
5/27/15	None
6/10/15	None
6/24/15	None
7/15/15	None
7/29/15	None
8/3/15	None
8/12/15	None
8/26/15	None
9/15/15	None
10/14/15	None
10/28/15	None
11/4/15	None
11/24/15	None
12/9/15	None

West Bay

1/13/16	None
1/27/16	None
2/10/16	Responded to emergency pump station call due to power failure.
2/24/16	None
3/9/16	None
3/23/16	None
4/13/16	None

Source: West Bay Sanitary District, About Us, Agenda & Minutes, *Minutes* on Dates Listed Above, <https://westbaysanitary.org/about-us/agenda-minutes/>.



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning
Declaration of Certain District Assets as Surplus
Property and Authorize Disposal.**

From time to time the District accumulates assets that are either broken and cannot be repaired or so obsolete that they are of no use to the District. Now the District accumulated a number of electronic devices that need to be disposed of. A complete list of the items is attached to this staff report.

RECOMMENDATION:

Adopt RESOLUTION NO. _____, RESOLUTION OF THE
MONTARA WATER AND SANITARY DISTRICT DECLARING CERTAIN
PROPERTY AS SURPLUS AND AUTHORIZING ITS SALE.

RESOLUTION NO. _____

RESOLUTION OF THE MONTARA WATER AND SANITARY DISTRICT
DECLARING CERTAIN PROPERTY AS SURPLUS AND AUTHORIZING ITS
SALE.

WHEREAS, the District has purchased the equipment listed on the attached
Exhibit "A"; and

WHEREAS, the equipment on Exhibit "A" is surplus to the needs of the District;

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 equipment described on the attached Exhibit "A" is declared surplus to
the needs of the District. Staff is instructed to sell all items for the best
available price or properly dispose of items that it is unable to sell.

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 the Montara Water and
Sanitary District, San Mateo County, California, at a meeting thereof held on the
7th day of July 2016, by the following vote:

AYES, Directors:

NOES, Directors:

ABSENT, Directors:

Secretary, Montara Water and Sanitary District

Exhibit A

Salvage Inventory

	Item Type	Model	Serial #	Notes
1	Dell PC	DCMF	C4HR5F1	Dated equipment
2	APC ups	Pro 1500	BR1500G	Broken
3	Tripp.lite ups	35DU	9916MY	Broken
4	Dell keyboard	KD212-B	ODJ454	Broken
5	GE Telephone	29487GE2-H	30060727	Dated equipment
6	HP Fax machine	2140	CN26MBNOD7	Dated equipment
7	Axi receipt machine	A794-2105	KO32100100	Broken
8	Dell PC	MTC2	9FBCT21	Dated equipment
9	Epson Printer	Work Force 645	PJNY035469	Broken
10	Epson Printer	Work force 846	MW7Y069H	Broken
11	Belkin ups	53VA	C41095	Broken
12	Tripp.lite ups	Office 700	AG0M100	Broken
13	HP Printer	Office jet 6000	CB051A	Broken
14				
15				
16				
17				
18				
19				
20				



MONTARA WATER AND SANITARY DISTRICT AGENDA

For Meeting Of: **July 7, 2016**

TO: BOARD OF DIRECTORS

FROM: Clemens Heldmaier, General Manager

**SUBJECT: Review and Possible Action Concerning
Cancellation of Next Regular Scheduled
Meeting, July 21, 2016.**

At this time no urgent items require holding the second meeting in July.

RECOMMENDATION:

Cancel the regular scheduled meeting, July 21, 2016.