




MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: **May 7, 2026**

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager 

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

**Budget vs. Actual – Sewer July 1, 2025 through March 31, 2026 - Variances
over \$2,000:**

- 4220 Cell Tower Lease, \$2,014 above budget – Due to the updated lease agreement with Crown Castle.
- 4400 Fees, \$27,011 above budget – one (1) connection admin fee collected for a large project which contains twenty-five (25) fixtures.
- 4510 Grants, \$297,669 above Budget – No budget established for Grants. Receipt is from FEMA and CalOES as a part of the Local Hazard Mitigation Plan. In August & November, MWSD received a grant from San Mateo RCD as part of the Vallemar Rehab project.
- 4610 Property Tax Receipts, \$266,407 above budget – 2nd period advances and cleanup received in March & April.
- 4710 Sewer Service charges, \$615,577 above budget – Additional remittance received in March 2026, but it has been allocated to Sewer 100%. A portion of the receipt will be allocated to Water Reliability charges.
- 4720 Sewer Service Refunds, \$9,514 below budget – Refunds issued as needed.
- 4760 Waste Collection Revenues, \$2,051 below budget – Franchise fee is established on a calendar year basis.
- 4990 Other Revenue – No budget established - \$54,066 revenue collected from SAM. These funds represent a repayment from SAM from FY 21-22 when SAM asked all member agencies to provide funding to replenish reserves which had become depleted due to payment for various contractors because of winter storm damage. MWSD recognized the original transaction as an additional assessment (expense) and did not expect to receive repayment.
- **Overall Total Operating Revenue for the period ending March 31, 2026, was \$1,270,211 above budget. Total operating revenue received to date is \$3,812,127.**
- 5200 Board of Directors, \$2,817 below budget – Director fees less than expected due to meeting cancellations and occasional director absences.
- 5250 Conference attendance, \$6,540 below budget – Additional conferences expected to be attended in Spring.



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- 5350 LAFCO Assessment, \$3,150 below budget – Payment is not typically made until the Spring.
- 5400 Legal, \$100,417 above Budget – Active legal disputes.
- 5510 Maintenance, Office, \$6,547 below budget – Activity related to monthly services for office maintenance.
- 5540 Office Supplies, \$2,473 below budget – costs are incurred as necessary.
- 5610 Accounting, \$9,835 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, \$7,670 below budget – Foster & Foster has begun their FY 26-27 contribution rate actuarial. Rate study from Bartle Wells expected to begin next fiscal year.
- 5720 Telephone & Internet, \$2,744 above budget – Rates have increased for services.
- 5800 Labor, \$2,826 below budget – See specific line items for variances.
- 6170 Claims, property damage, \$7,195 below budget – minimal activity to date.
- 6195 Education & Training, \$4,622 below budget – Leadership coaching for staff.
- 6200 Engineering, \$9,796 above budget – General engineering matters.
- 6600 Collection/Transmission, \$7,566 below budget – Costs related to splitting meter expense 50/50 with water fund.
- 6900 SAM Expenses, \$37,240 above budget – MWSD is up-to-date with SAM assessments. Differences due to pass through costs & grant revenue remittance.
- **Overall Total Operating Expenses for the period ending March 31, 2026, were \$36,106 above budget.**
- **Total Overall Expenses for the period ending March 31, 2026, were \$127,551 above budget. For a net ordinary gain of \$1,142,660 above budget. Actual net ordinary gain is \$877,024.**
- 7100 Connection Fees, \$1,190,584 above budget – Large connection fee payment received in December 2025 for a major project which is expected to begin in the near future.
- 7200 Interest Income, \$91,676 above budget – Due to the increased balance held in CAMP accounts.
- 8000 CIP, \$2,710,880 below budget – \$102,094 of CIP invoices paid in March.
- 9200 IBank Loan, \$7,278 below budget – Due to timing.



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Budget vs. Actual – Water July 1, 2025 through March 31, 2026 - Variances over \$2,000:

- 4400 Fees, \$9,019 below budget – Administration fees are not keeping up with expectations.
- 4610 Property Tax Receipts, \$266,407 above budget – 2nd period advances and cleanup received in March & April.
- 4740 Testing, backflow, \$14,838 above budget – mainly due to timing.
- 4810 Water Sales, Domestic, \$93,660 above budget – Difference due to timing of water service receipts as well as variability of usage.
- **Overall Total Operating Revenue for the period ending March 31, 2026, was \$371,201 above budget. Total operating revenue received to date is \$2,162,776.**
- 5200 Board of Directors, \$2,817 below budget – Director fees less than expected due to meeting cancellations and occasional director absence.
- 5240 CDPH Fees, \$2,233 below budget – Assessment paid in December.
- 5250 Conference Attendance, \$5,780 below budget – Additional conferences expected to be attended in Spring.
- 5300 Insurance, \$4,103 below budget – CSRMA annual insurance costs paid in July for the full fiscal year premiums. Premiums are less than prior year.
- 5400 Legal, \$40,802 above budget – Due to timing of billing.
- 5540 Office Supplies, \$2,440 below budget - costs are incurred as necessary.
- 5610 Accounting, \$9,835 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5640 Data Services, \$8,550 below budget – Payment for services occurs in the spring as it relates to calculation of service charges.
- 5720 Telephone & Internet, \$6,776 above budget – Rate increases related to continued service.
- 5800 Labor & Wages, \$22,097 below budget – See specific line items for variances.
- 6170 Claims, property damage, \$7,500 below budget – no activity to date.
- 6180 Communications, \$7,453 below budget – Related to the maintenance of our SCADA system, worked performed by Calcon.
- 6195 Education & Training, \$13,933 above budget – Leadership coaching provided to select staff.
- 6200 Engineering, \$177,998 above budget – non capitalizable expenses incurred for Engineering support.



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- 6320 Equipment & tools, expensed, \$3,406 below budget – costs are incurred and paid for as needed.
- 6330 Facilities, \$2,919 above budget – Landscaping and tree trimming occurred in December & January.
- 6370 Lab Supplies & Equipment, \$6,526 below budget – additional equipment expected to be paid for later in the fiscal year.
- 6400 Pumping – \$24,229 below budget – We have only received and paid for PG&E expenses at this point. Additional costs expected further in FY from generator-related activities.
- 6500 Supply, \$7,378 above budget – Q3 water purchase payment expected to be made in April.
- 6600 Collection/Transmission, \$42,421 below budget – service line maintenance is less than expected.
- 6700 Treatment, \$30,101 below budget – additional expenses expected later in fiscal year.
- 6800 Vehicles, \$6,410 below budget – Repair costs are less than anticipated through the current FY.
- **Overall Total Operating Expenses for the period ending March 31, 2026, were \$71,259 above budget.**
- **Total Overall Expenses for the period ending March 31, 2026, were \$80,440 above budget. For a net ordinary gain of \$290,76 budgeted vs. actual. The actual net ordinary gain was \$179,328.**
- 7100 Connection Fees, \$1,349,751 above budget – No new connections sold in March 2026. Large over budget due to payment of PFP connections for the Big Wave project & AHMC Seton Medical Coastsides project.
- 7250 CAMP interest, \$10,514 above budget – Due to the increased balance held in reserve accounts.
- 7600 GO Bond Revenue, \$80,318 above budget – Additional receipts received in March.
- 7650 Water System Reliability, \$95,154 above budget – Additional remittances received in March & April.
- 8100 CIP, \$1,447,550 below budget – \$80,036 of CIP invoices paid in March.
- 9100 GO Bond interest expense, \$15,985 below budget – Difference due to timing.
- 9210 Conservation program rebates, \$2,050 below budget – two rebates issued during fiscal year.

RECOMMENDATION:



MONTARA WATER AND SANITARY DISTRICT AGENDA

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FROM: Clemens H. Heldmaier, General Manager

This is for Board information only

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through March 2026

	Jul '25 - Mar 26	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	72,513.90	70,499.97	2,013.93
4400 · Fees			
4410 · Administrative Fee (New Constr)	37,785.00	4,500.00	33,285.00
4420 · Administrative Fee (Remodel)	654.00	74.97	579.03
4430 · Inspection Fee (New Constr)	1,238.00	4,500.00	-3,262.00
4440 · Inspection Fee (Remodel)	619.00	825.03	-206.03
4460 · Remodel Fees	3,979.00	7,499.97	-3,520.97
4470 · Other Fees	135.47		
Total 4400 · Fees	44,410.47	17,399.97	27,010.50
4510 · Grants	297,668.96		
4610 · Property Tax Receipts	466,406.88	200,000.00	266,406.88
4710 · Sewer Service Charges	2,871,842.68	2,256,265.50	615,577.18
4720 · Sewer Service Refunds, Customer	-16,736.36	-26,250.03	9,513.67
4760 · Waste Collection Revenues	21,949.05	24,000.03	-2,050.98
4810 · Water Sales, Domestic	5.70		
4990 · Other Revenue	54,065.60		
Total Income	3,812,126.88	2,541,915.44	1,270,211.44
Gross Profit	3,812,126.88	2,541,915.44	1,270,211.44
Expense			
5000 · Administrative			
5190 · Bank Fees	4,665.11	4,500.00	165.11
5200 · Board of Directors			
5210 · Board Meetings	3,782.68	2,999.97	782.71
5220 · Director Fees	3,900.00	7,499.97	-3,599.97
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	7,682.68	10,499.94	-2,817.26
5250 · Conference Attendance	960.28	7,499.97	-6,539.69
5270 · Information Systems	9,173.58	7,499.97	1,673.61
5300 · Insurance			
5310 · Fidelity Bond	0.00	375.03	-375.03
5320 · Property & Liability Insurance	14,488.01	14,325.00	163.01
Total 5300 · Insurance	14,488.01	14,700.03	-212.02
5350 · LAFCO Assessment	0.00	3,150.00	-3,150.00
5400 · Legal			
5430 · General Legal	86,564.09	150,000.03	-63,435.94
5440 · Litigation	163,852.53		
Total 5400 · Legal	250,416.62	150,000.03	100,416.59
5510 · Maintenance, Office	1,042.50	7,499.97	-6,457.47
5530 · Memberships	4,832.99	3,750.03	1,082.96
5540 · Office Supplies	3,901.75	6,374.97	-2,473.22
5550 · Postage	1,993.36	2,250.00	-256.64
5560 · Printing & Publishing	2,410.32	3,375.00	-964.68

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

July 2025 through March 2026

	Jul '25 - Mar 26	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	54,835.00	45,000.00	9,835.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	41,080.07	48,750.03	-7,669.96
5640 · Data Services	10,850.17	11,000.00	-149.83
5650 · Labor & HR Support	1,921.50	2,250.00	-328.50
5660 · Payroll Services	1,099.71	974.97	124.74
Total 5600 · Professional Services	124,773.95	123,363.00	1,410.95
5710 · San Mateo Co. Tax Roll Charges	119.00	112.50	6.50
5720 · Telephone & Internet	28,994.44	26,250.03	2,744.41
5730 · Mileage Reimbursement	367.39	1,500.03	-1,132.64
5740 · Reference Materials	59.48	150.03	-90.55
5790 · Other Administrative	10,865.08		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	21,917.31	18,482.22	3,435.09
5820 · Employee Benefits	46,419.12	57,863.25	-11,444.13
5830 · Disability Insurance	1,525.16	1,736.28	-211.12
5840 · Payroll Taxes	17,000.31	20,562.03	-3,561.72
5850 · PARS	16,722.11	21,354.03	-4,631.92
5900 · Wages			
5910 · Management	109,188.92	102,710.97	6,477.95
5920 · Staff	161,557.91	148,619.25	12,938.66
5930 · Staff Certification	7,950.00	16,200.00	-8,250.00
5940 · Staff Overtime	4,648.41	1,154.25	3,494.16
5950 · Staff Standby	0.00	96.03	-96.03
Total 5900 · Wages	283,345.24	268,780.50	14,564.74
5960 · Worker's Comp Insurance	3,618.47	4,595.25	-976.78
Total 5800 · Labor	390,547.72	393,373.56	-2,825.84
Total 5000 · Administrative	857,294.26	765,849.06	91,445.20
6000 · Operations			
6170 · Claims, Property Damage	305.10	7,499.97	-7,194.87
6195 · Education & Training	8,372.50	3,750.03	4,622.47
6200 · Engineering			
6220 · General Engineering	58,545.75	48,750.03	9,795.72
Total 6200 · Engineering	58,545.75	48,750.03	9,795.72
6300 · Facilities			
6335 · Alarm Services	4,432.26	4,875.03	-442.77
6337 · Landscaping	4,550.00	4,500.00	50.00
Total 6300 · Facilities	8,982.26	9,375.03	-392.77
6400 · Pumping			
6410 · Pumping Fuel & Electricity	50,825.57	47,250.00	3,575.57
6420 · Pumping Maintenance, Generators	4,938.00	7,499.97	-2,561.97
Total 6400 · Pumping	55,763.57	54,749.97	1,013.60

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

July 2025 through March 2026

	Sewer		
	Jul '25 - Mar 26	Budget	\$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	7,499.97	-7,499.97
6665 · Meters - Sewer	3,683.82	3,750.03	-66.21
Total 6600 · Collection/Transmission	3,683.82	11,250.00	-7,566.18
6770 · Uniforms	0.00	150.03	-150.03
6800 · Vehicles			
6810 · Fuel	2,248.22	2,625.03	-376.81
6820 · Truck Equipment, Expensed	180.72	375.03	-194.31
6830 · Truck Repairs	434.26	1,125.00	-690.74
Total 6800 · Vehicles	2,863.20	4,125.06	-1,261.86
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	195,866.28	195,866.28	0.00
6920 · SAM Operations	1,559,936.25	1,559,936.25	0.00
6930 · SAM Prior Year Adjustment	108,455.65		
6940 · SAM Maintenance, Collection Sys	20,857.41	33,750.00	-12,892.59
6950 · SAM Maintenance, Pumping	45,252.89	97,499.97	-52,247.08
6960 · SAM NDWSCP	8,924.00	15,000.03	-6,076.03
Total 6900 · Sewer Authority Midcoastside	1,939,292.48	1,902,052.53	37,239.95
Total 6000 · Operations	2,077,808.68	2,041,702.65	36,106.03
Total Expense	2,935,102.94	2,807,551.71	127,551.23
Net Ordinary Income	877,023.94	-265,636.27	1,142,660.21
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	1,398,053.00	157,500.00	1,240,553.00
7120 · Connection Fees (Remodel)	30,680.00	45,000.00	-14,320.00
7152 · Connection Fee Refunds	0.00	-15,000.03	15,000.03
7153 · Add'l Fixture Units (New Const)	35,605.00	37,500.03	-1,895.03
7155 · Add'l Fixture Units (Remodel)	37,125.00	86,249.97	-49,124.97
7157 · Fixture Fee Refunds	-4,628.75		
7170 · Mainline Ext. Pass Thru	5,000.00		
Total 7100 · Connection Fees	1,501,834.25	311,249.97	1,190,584.28
7200 · Interest Income			
7205 · CAMP Interest Earnings	279,237.09	187,499.97	91,737.12
7210 · LAIF Interest Earnings	2,939.04	3,000.00	-60.96
7200 · Interest Income - Other	0.00	0.00	0.00
Total 7200 · Interest Income	282,176.13	190,499.97	91,676.16
Total 7000 · Capital Account Revenues	1,784,010.38	501,749.94	1,282,260.44
Total Other Income	1,784,010.38	501,749.94	1,282,260.44

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
 July 2025 through March 2026

	Jul '25 - Mar 26	Sewer Budget	\$ Over Budget
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	342,002.68	3,052,882.53	-2,710,879.85
Total 8000 · Capital Improvement Program	342,002.68	3,052,882.53	-2,710,879.85
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	1,786.51	1,928.83	-142.32
9200 · I-Bank Loan	9,443.60	16,579.00	-7,135.40
Total 9000 · Capital Account Expenses	11,230.11	18,507.83	-7,277.72
Total Other Expense	353,232.79	3,071,390.36	-2,718,157.57
Net Other Income	1,430,777.59	-2,569,640.42	4,000,418.01
Net Income	2,307,801.53	-2,835,276.69	5,143,078.22

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

July 2025 through March 2026

	Jul '25 - Mar 26	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,308.00	5,625.00	-4,317.00
4420 · Administrative Fee (Remodel)	0.00	450.00	-450.00
4430 · Inspection Fee (New Constr)	1,238.00	5,625.00	-4,387.00
4440 · Inspection Fee (Remodel)	0.00		
4470 · Other Fees	135.48		
Total 4400 · Fees	2,681.48	11,700.00	-9,018.52
4510 · Grants	136.00		
4610 · Property Tax Receipts	466,406.83	200,000.00	266,406.83
4740 · Testing, Backflow	31,713.00	16,875.00	14,838.00
4810 · Water Sales, Domestic	1,668,659.74	1,575,000.00	93,659.74
4850 · Water Sales Refunds, Customer	-11,424.28	-11,999.97	575.69
4990 · Other Revenue	4,603.46		
Total Income	2,162,776.23	1,791,575.03	371,201.20
Gross Profit	2,162,776.23	1,791,575.03	371,201.20
Expense			
5000 · Administrative			
5190 · Bank Fees	4,665.13	4,500.00	165.13
5200 · Board of Directors			
5210 · Board Meetings	3,782.68	2,999.97	782.71
5220 · Director Fees	3,900.00	7,499.97	-3,599.97
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	7,682.68	10,499.94	-2,817.26
5240 · CDPH Fees	20,766.76	23,000.00	-2,233.24
5250 · Conference Attendance	5,469.58	11,250.00	-5,780.42
5270 · Information Systems	9,173.57	7,499.97	1,673.60
5300 · Insurance			
5310 · Fidelity Bond	0.00	375.03	-375.03
5320 · Property & Liability Insurance	12,622.01	16,350.00	-3,727.99
Total 5300 · Insurance	12,622.01	16,725.03	-4,103.02
5350 · LAFCO Assessment	0.00	0.00	0.00
5400 · Legal			
5430 · General Legal	97,052.07	56,250.00	40,802.07
Total 5400 · Legal	97,052.07	56,250.00	40,802.07
5510 · Maintenance, Office	7,131.56	7,499.97	-368.41
5530 · Memberships	27,720.00	28,500.00	-780.00
5540 · Office Supplies	3,935.15	6,374.97	-2,439.82
5550 · Postage	18,122.00	18,749.97	-627.97
5560 · Printing & Publishing	4,397.79	5,249.97	-852.18

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

July 2025 through March 2026

	Jul '25 - Mar 26	Water Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	54,835.00	45,000.00	9,835.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	48,547.09	48,750.03	-202.94
5640 · Data Services	1,199.50	9,749.97	-8,550.47
5650 · Labor & HR Support	1,921.50	2,250.00	-328.50
5660 · Payroll Services	1,099.74	974.97	124.77
Total 5600 · Professional Services	122,590.33	122,112.97	477.36
5710 · San Mateo Co. Tax Roll Charges	119.00	112.50	6.50
5720 · Telephone & Internet	39,025.77	32,249.97	6,775.80
5730 · Mileage Reimbursement	1,342.21	2,625.03	-1,282.82
5740 · Reference Materials	59.48	375.03	-315.55
5790 · Other Administrative	2,978.57		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	45,867.16	70,012.53	-24,145.37
5820 · Employee Benefits	142,070.46	142,180.47	-110.01
5830 · Disability Insurance	3,259.24	4,077.00	-817.76
5840 · Payroll Taxes	44,632.82	48,281.22	-3,648.40
5850 · PARS	36,978.61	42,897.78	-5,919.17
5900 · Wages			
5910 · Management	109,188.92	102,710.97	6,477.95
5920 · Staff	433,646.34	427,475.97	6,170.37
5930 · Staff Certification	28,550.00	41,400.00	-12,850.00
5940 · Staff Overtime	44,808.59	44,353.53	455.06
5950 · Staff Standby	28,357.55	15,189.75	13,167.80
Total 5900 · Wages	644,551.40	631,130.22	13,421.18
5960 · Worker's Comp Insurance	19,275.78	20,153.25	-877.47
Total 5800 · Labor	936,635.47	958,732.47	-22,097.00
Total 5000 · Administrative	1,321,489.13	1,312,307.79	9,181.34
6000 · Operations			
6160 · Backflow Prevention	38.30	825.03	-786.73
6170 · Claims, Property Damage	0.00	7,499.97	-7,499.97
6180 · Communications			
6185 · SCADA Maintenance	11,297.34	18,749.97	-7,452.63
6180 · Communications - Other	0.00	0.00	0.00
Total 6180 · Communications	11,297.34	18,749.97	-7,452.63
6195 · Education & Training	25,932.85	11,999.97	13,932.88
6200 · Engineering			
6220 · General Engineering	1,072.28	7,499.97	-6,427.69
6230 · Water Quality Engineering	334,426.18	150,000.03	184,426.15
Total 6200 · Engineering	335,498.46	157,500.00	177,998.46
6320 · Equipment & Tools, Expensed	4,843.63	8,250.03	-3,406.40

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

July 2025 through March 2026

	Water		
	Jul '25 - Mar 26	Budget	\$ Over Budget
6330 · Facilities			
6335 · Alarm Services	1,421.70	1,500.03	-78.33
6337 · Landscaping	17,997.73	15,000.03	2,997.70
Total 6330 · Facilities	19,419.43	16,500.06	2,919.37
6370 · Lab Supplies & Equipment	974.16	7,499.97	-6,525.81
6380 · Meter Reading	0.00	375.03	-375.03
6400 · Pumping			
6410 · Pumping Fuel & Electricity	74,072.79	78,750.00	-4,677.21
6420 · Pumping Maintenance, Generators	20,535.57	37,500.03	-16,964.46
6430 · Pumping Maintenance, General	810.60	4,500.00	-3,689.40
6440 · Pumping Equipment, Expensed	1,477.37	375.03	1,102.34
Total 6400 · Pumping	96,896.33	121,125.06	-24,228.73
6500 · Supply			
6510 · Maintenance, Raw Water Mains	9,686.66	749.97	8,936.69
6520 · Maintenance, Wells	16,159.21	7,499.97	8,659.24
6530 · Water Purchases	12,282.00	22,500.00	-10,218.00
Total 6500 · Supply	38,127.87	30,749.94	7,377.93
6600 · Collection/Transmission			
6610 · Hydrants	2,100.01	7,499.97	-5,399.96
6620 · Maintenance, Water Mains	27,297.37	56,250.00	-28,952.63
6630 · Maintenance, Water Svc Lines	11,689.38	11,250.00	439.38
6640 · Maintenance, Tanks	4,411.01	7,499.97	-3,088.96
6650 · Maint., Distribution General	6,608.73	15,000.03	-8,391.30
6660 · Maintenance, Collection System	3,789.02	749.97	3,039.05
6665 · Meters - Sewer	0.00	3,750.03	-3,750.03
6670 · Meters - Water	3,683.77	0.00	3,683.77
Total 6600 · Collection/Transmission	59,579.29	101,999.97	-42,420.68
6700 · Treatment			
6710 · Chemicals & Filtering	13,515.42	29,999.97	-16,484.55
6720 · Maintenance, Treatment Equip.	13,246.54	26,250.03	-13,003.49
6730 · Treatment Analysis	32,246.99	33,750.00	-1,503.01
6700 · Treatment - Other	890.41		
Total 6700 · Treatment	59,899.36	90,000.00	-30,100.64
6770 · Uniforms	862.54	2,625.03	-1,762.49
6800 · Vehicles			
6810 · Fuel	6,744.63	9,000.00	-2,255.37
6820 · Truck Equipment, Expensed	542.13	1,500.03	-957.90
6830 · Truck Repairs	1,302.75	4,500.00	-3,197.25
Total 6800 · Vehicles	8,589.51	15,000.03	-6,410.52
Total 6000 · Operations	661,959.07	590,700.06	71,259.01
Total Expense	1,983,448.20	1,903,007.85	80,440.35
Net Ordinary Income	179,328.03	-111,432.82	290,760.85

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

July 2025 through March 2026

	Jul '25 - Mar 26	Water Budget	\$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	395,334.00	164,999.97	230,334.03
7120 · Connection Fees (Remodel)	23,074.20	41,249.97	-18,175.77
7130 · Conn. Fees, PFP (New Constr)	1,189,055.50	142,499.97	1,046,555.53
7157 · Fixture Fee Refunds	-2,110.85	-37,500.03	35,389.18
7165 · Meter Pass Thru Costs	55,648.42		
Total 7100 · Connection Fees	1,661,001.27	311,249.88	1,349,751.39
7250 · CAMP Interest Income	198,013.87	187,499.97	10,513.90
7600 · Bond Revenues, G.O.	572,090.56	491,773.00	80,317.56
7650 · Water System Reliability	737,244.16	642,090.50	95,153.66
Total 7000 · Capital Account Revenues	3,168,349.86	1,632,613.35	1,535,736.51
Total Other Income	3,168,349.86	1,632,613.35	1,535,736.51
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	871,450.20	2,319,000.03	-1,447,549.83
Total 8000 · Capital Improvement Program	871,450.20	2,319,000.03	-1,447,549.83
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	19,685.11	35,670.00	-15,984.89
9125 · PNC Equipment Lease Interest	1,786.54	1,928.83	-142.29
9150 · SRF Loan	24,488.05	24,487.00	1.05
9210 · Conservation Program/Rebates	200.00	2,250.00	-2,050.00
Total 9000 · Capital Account Expenses	46,159.70	64,335.83	-18,176.13
Total Other Expense	917,609.90	2,383,335.86	-1,465,725.96
Net Other Income	2,250,739.96	-750,722.51	3,001,462.47
Net Income	2,430,067.99	-862,155.33	3,292,223.32

Montara Water & Sanitary District Balance Sheet by Class

As of March 31, 2026

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	615,184.42	0.00	615,184.42
CAMP Investment Fund 4021-002			
Capital Reserve	9,956,229.92	0.00	9,956,229.92
Operating Reserve	1,864,915.00	0.00	1,864,915.00
Total CAMP Investment Fund 4021-002	11,821,144.92	0.00	11,821,144.92
LAIF Investment Fund			
Capital Reserve	92,528.14	0.00	92,528.14
Total LAIF Investment Fund	92,528.14	0.00	92,528.14
Total Sewer - Bank Accounts	12,528,857.48	0.00	12,528,857.48
Water - Bank Accounts			
Wells Fargo Operating - Water	0.00	41,215.40	41,215.40
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	6,372,822.18	6,372,822.18
Operating Reserve	0.00	1,257,549.00	1,257,549.00
Total CAMP Investment Fund 4021-001	0.00	7,630,371.18	7,630,371.18
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	745,271.77	745,271.77
Total Restricted Cash	0.00	745,271.77	745,271.77
Total Water - Bank Accounts	0.00	8,416,858.35	8,416,858.35
Total Checking/Savings	12,528,857.48	8,416,858.35	20,945,715.83
Accounts Receivable			
Sewer - Accounts Receivable			
Lease Receivable	425,047.96	0.00	425,047.96
Accounts Receivable	3,731.41	0.00	3,731.41
Total Sewer - Accounts Receivable	428,779.37	0.00	428,779.37
Water - Accounts Receivable			
Accounts Receivable	0.00	8,068.30	8,068.30
Accounts Rec. - Backflow	0.00	39,164.11	39,164.11
Accounts Rec. - Water Residents	0.00	224,005.11	224,005.11
Unbilled Water Receivables	0.00	260,978.82	260,978.82
Total Water - Accounts Receivable	0.00	532,216.34	532,216.34
Total Accounts Receivable	428,779.37	532,216.34	960,995.71
Other Current Assets			
Fraudulent Activity	994.34	0.00	994.34
Maint/Parts Inventory	0.00	42,656.32	42,656.32
Total Other Current Assets	994.34	42,656.32	43,650.66
Total Current Assets	12,958,631.18	8,991,731.02	21,950,362.20
Fixed Assets			
Sewer - Fixed Assets			
General Plant	12,804,938.52	0.00	12,804,938.52
Land	5,000.00	0.00	5,000.00
Other Capital Improv.			
Sewer-Original Cost	685,599.18	0.00	685,599.18
Other Cap. Improv.	2,564,810.39	0.00	2,564,810.39
Total Other Capital Improv.	3,250,409.57	0.00	3,250,409.57
Seal Cove Collection System	995,505.00	0.00	995,505.00
Sewage Collection Facility			
Collection Facility - Org. Cost	1,349,064.00	0.00	1,349,064.00
Collection Facility - Other	3,991,243.33	0.00	3,991,243.33
Total Sewage Collection Facility	5,340,307.33	0.00	5,340,307.33
Treatment Facility	244,539.84	0.00	244,539.84
Accumulated Depreciation	-12,019,396.00	0.00	-12,019,396.00
Total Sewer - Fixed Assets	10,621,304.26	0.00	10,621,304.26

Montara Water & Sanitary District Balance Sheet by Class

As of March 31, 2026

	Sewer	Water	TOTAL
Water - Fixed Assets			
General Plant	0.00	31,348,137.78	31,348,137.78
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	-17,883,097.00	-17,883,097.00
Total Water - Fixed Assets	0.00	15,606,697.56	15,606,697.56
Total Fixed Assets	10,621,304.26	15,606,697.56	26,228,001.82
Other Assets			
Sewer - Other Assets			
Def'd Amts Related to Pensions	73,148.00	0.00	73,148.00
Joint Power Authority			
SAM - Orig Collection Facility	981,592.00	0.00	981,592.00
SAM - Expansion	1,705,955.08	0.00	1,705,955.08
Total Joint Power Authority	2,687,547.08	0.00	2,687,547.08
Total Sewer - Other Assets	2,760,695.08	0.00	2,760,695.08
Water - Other Assets			
Def'd Amts Related to Pensions	0.00	162,816.00	162,816.00
Due from Sewer	0.00	870,786.62	870,786.62
Total Water - Other Assets	0.00	1,033,602.62	1,033,602.62
Total Other Assets	2,760,695.08	1,033,602.62	3,794,297.70
TOTAL ASSETS	26,340,630.52	25,632,031.20	51,972,661.72
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	26,732.45	15,905.92	42,638.37
Total Accounts Payable	26,732.45	15,905.92	42,638.37
Other Current Liabilities			
Water - Net Pension Liability	0.00	-39,185.00	-39,185.00
Sewer - Net Pension Liability	-17,604.00	0.00	-17,604.00
Sewer - Current Liabilities			
Accrued Time Off	22,189.48	0.00	22,189.48
Deposits Payable	58,988.77	0.00	58,988.77
PNC Equip. Loan - S/T	21,838.56	0.00	21,838.56
Total Sewer - Current Liabilities	103,016.81	0.00	103,016.81
Water - Current Liabilities			
Mainline Extension Deposits	0.00	8,449.00	8,449.00
Accrued Time Off	0.00	50,543.49	50,543.49
Construction Deposits Payable	0.00	-1,055.90	-1,055.90
Deposits Payable	0.00	-107,016.39	-107,016.39
PNC Equip. Loan - S/T	0.00	21,838.53	21,838.53
Temporary Construction Meter	0.00	73,837.21	73,837.21
Total Water - Current Liabilities	0.00	46,595.94	46,595.94
Payroll Liabilities			
Employee Benefits Payable	4,622.19	18,146.47	22,768.66
Total Payroll Liabilities	4,622.19	18,146.47	22,768.66
Total Other Current Liabilities	90,035.00	25,557.41	115,592.41
Total Current Liabilities	116,767.45	41,463.33	158,230.78
Long Term Liabilities			
Sewer - Long Term Liabilities			
Deferred Inflows (Sewer Leases)	420,963.96	0.00	420,963.96
Due to Water Fund	870,786.62	0.00	870,786.62
Accrued Time Off	32,644.92	0.00	32,644.92
I-Bank Loan	525,667.50	0.00	525,667.50
PNC Equip. Loan - L/T	29,317.30	0.00	29,317.30
Total Sewer - Long Term Liabilities	1,879,380.30	0.00	1,879,380.30

Montara Water & Sanitary District Balance Sheet by Class

As of March 31, 2026

	Sewer	Water	TOTAL
Water - Long Term Liabilities			
2020 GO Bonds	0.00	2,514,536.33	2,514,536.33
Accrued Time Off	0.00	44,753.69	44,753.69
PNC Equip. Loan - L/T	0.00	29,317.37	29,317.37
SRF Loan Payable - X109	0.00	1,951,385.82	1,951,385.82
Total Water - Long Term Liabilities	0.00	4,539,993.21	4,539,993.21
Deferred Inflows (Pensions)			
Sewer	21,191.00	0.00	21,191.00
Water	0.00	47,170.00	47,170.00
Total Deferred Inflows (Pensions)	21,191.00	47,170.00	68,361.00
Total Long Term Liabilities	1,900,571.30	4,587,163.21	6,487,734.51
Total Liabilities	2,017,338.75	4,628,626.54	6,645,965.29
Equity			
Sewer - Equity Accounts			
Capital Assets Net	3,408,252.20	0.00	3,408,252.20
Fund Balance - Unrestricted	8,793,316.07	0.00	8,793,316.07
Retained Earnings	366,171.84	0.00	366,171.84
Total Sewer - Equity Accounts	12,567,740.11	0.00	12,567,740.11
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	-366,171.84	-366,171.84
Total Water - Equity Accounts	0.00	2,324,883.17	2,324,883.17
Equity Adjustment Account	9,441,252.63	16,254,951.00	25,696,203.63
Net Income	2,314,299.03	2,423,570.49	4,737,869.52
Total Equity	24,323,291.77	21,003,404.66	45,326,696.43
TOTAL LIABILITIES & EQUITY	26,340,630.52	25,632,031.20	51,972,661.72

MWSD
Cash Analysis
FY 2025-26

YTD Cash Information	July	August	September	October	November	December	January	February	March	April	May	June	Target Reserves	\$ Over (Under) Targets	% Over/(Under) Targets
Sewer - Operations															
Wells Fargo Operating	807,928.62	431,664.43	1,170,893.09	746,222.67	451,963.25	5,633,897.42	5,099,321.96	5,129,868.35	615,184.42						
<i>Sewer Reserve Accounts</i>															
<i>LAIF</i>															
<i>Capital Reserve</i>	<u>90,570.64</u>	<u>90,570.64</u>	<u>90,570.64</u>	<u>91,560.02</u>	<u>91,560.02</u>	<u>91,560.02</u>	<u>92,528.14</u>	<u>92,528.14</u>	<u>92,528.14</u>						
<i>Subtotal</i>	<u>90,570.64</u>	<u>90,570.64</u>	<u>90,570.64</u>	<u>91,560.02</u>	<u>91,560.02</u>	<u>91,560.02</u>	<u>92,528.14</u>	<u>92,528.14</u>	<u>92,528.14</u>	-	-	-			
<i>CAMP</i>															
<i>Capital Reserve</i>	<u>7,239,517.25</u>	<u>7,273,569.21</u>	<u>6,855,201.04</u>	<u>6,886,753.55</u>	<u>6,916,224.67</u>	<u>6,945,652.31</u>	<u>6,974,471.51</u>	<u>7,000,427.51</u>	<u>9,956,229.92</u>						
<i>Operating Reserve</i>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>						
<i>Subtotal</i>	<u>9,104,432.25</u>	<u>9,138,484.21</u>	<u>8,720,116.04</u>	<u>8,751,668.55</u>	<u>8,781,139.67</u>	<u>8,810,567.31</u>	<u>8,839,386.51</u>	<u>8,865,342.51</u>	<u>11,821,144.92</u>	-	-	-			
Reserve Totals															
Capital Reserve	7,330,087.89	7,364,139.85	6,945,771.68	6,978,313.57	7,007,784.69	7,037,212.33	7,066,999.65	7,092,955.65	10,048,758.06	-	-	-	6,035,500.00	1,057,455.65	118%
Operating Reserve	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	<u>1,864,915.00</u>	-	-	-	1,864,915.00	-	100%
Total Reserves	<u>9,195,002.89</u>	<u>9,229,054.85</u>	<u>8,810,686.68</u>	<u>8,843,228.57</u>	<u>8,872,699.69</u>	<u>8,902,127.33</u>	<u>8,931,914.65</u>	<u>8,957,870.65</u>	<u>11,913,673.06</u>	-	-	-			
Water Operations															
Wells Fargo Operating	58,999.22	79,940.50	100,985.86	29,727.61	52,179.91	74,326.48	95,697.21	21,249.54	41,215.40						
Water - Reserve Accounts															
<i>CAMP - Reserve Funds</i>															
Capital Reserve	5,228,508.26	5,252,767.10	4,975,353.21	4,997,906.09	5,018,971.25	5,040,005.33	5,060,604.51	5,175,243.72	6,372,822.18				9,430,147.00	(4,254,903.28)	55%
Operating Reserve	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>	<u>1,257,549.00</u>				1,257,549.00	-	100%
<i>Subtotal</i>	<u>6,486,057.26</u>	<u>6,510,316.10</u>	<u>6,232,902.21</u>	<u>6,255,455.09</u>	<u>6,276,520.25</u>	<u>6,297,554.33</u>	<u>6,318,153.51</u>	<u>6,432,792.72</u>	<u>7,630,371.18</u>	-	-	-			
Water - Restricted Accounts															
<i>JP Morgan Chase</i>															
2020 GO Bond Fund	<u>1,177,738.40</u>	<u>685,965.60</u>	<u>687,961.34</u>	<u>688,023.55</u>	<u>694,196.49</u>	<u>694,196.49</u>	<u>1,142,910.63</u>	<u>744,786.06</u>	<u>745,271.77</u>						
<i>Subtotal</i>	<u>1,177,738.40</u>	<u>685,965.60</u>	<u>687,961.34</u>	<u>688,023.55</u>	<u>694,196.49</u>	<u>694,196.49</u>	<u>1,142,910.63</u>	<u>744,786.06</u>	<u>745,271.77</u>	-	-	-			
Total Cash & Equivalents	<u>17,725,726.39</u>	<u>16,936,941.48</u>	<u>17,003,429.18</u>	<u>16,562,657.49</u>	<u>16,347,559.59</u>	<u>21,602,102.05</u>	<u>21,587,997.96</u>	<u>21,286,567.32</u>	<u>20,945,715.83</u>	-	-	-			

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4220 · Cell Tower Lease	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10	8,057.10				72,513.90	94,000.00	-21,486.10	77.14%
4400 · Fees																
4410 · Administrative Fee (New Constr)	654.00					36,477.00		654.00					37,785.00	6,000.00	31,785.00	629.75%
4420 · Administrative Fee (Remodel)			654.00										654.00	100.00	554.00	654.0%
4430 · Inspection Fee (New Constr)	619.00							619.00					1,238.00	6,000.00	-4,762.00	20.63%
4440 · Inspection Fee (Remodel)			619.00										619.00	1,100.00	-481.00	56.27%
4460 · Remodel Fees	1,113.00	601.00		143.00	459.00	286.00	918.00	459.00					3,979.00	10,000.00	-6,021.00	39.79%
4470 · Other Fees						118.44		17.03					135.47			
Total 4400 · Fees	2,386.00	601.00	1,273.00	143.00	459.00	36,881.44	918.00	1,749.03					44,410.47	23,200.00	21,210.47	191.42%
4510 · Grants	21,793.81	45,586.00		8,078.58	64,937.13	78,583.26		78,690.18					297,668.96			
4610 · Property Tax Receipts			112,535.65	-7,417.18	32,364.68	163,922.65	120,168.50	26,136.97	18,695.61				466,406.88	400,000.00	66,406.88	116.6%
4710 · Sewer Service Charges		1,562.77				2,269,703.46	710.35	307,863.75	292,002.35				2,871,842.68	4,512,531.00	-1,640,688.32	63.64%
4720 · Sewer Service Refunds, Customer	-2,392.26			-9,965.56		-4,111.90	-266.64						-16,736.36	-35,000.00	18,263.64	47.82%
4760 · Waste Collection Revenues	1,163.06	4,296.03	1,147.86	3,618.33	1,297.55	3,583.49	1,636.64	3,800.93	1,405.16				21,949.05	32,000.00	-10,050.95	68.59%
4810 · Water Sales, Domestic									5.70				5.70			
4990 · Other Revenue	11.40	31.71	51,805.20	11.40	31.94			30.94	2,143.01				54,065.60			
Total Income	31,019.11	60,134.61	174,818.81	2,525.67	107,147.40	2,556,619.50	131,223.95	426,328.90	322,308.93				3,812,126.88	5,026,731.00	-1,214,604.12	75.84%
Gross Profit	31,019.11	60,134.61	174,818.81	2,525.67	107,147.40	2,556,619.50	131,223.95	426,328.90	322,308.93				3,812,126.88	5,026,731.00	-1,214,604.12	75.84%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,393.03	392.61	420.39	345.48	458.38	482.65	407.11	363.17	402.29				4,665.11	6,000.00	-1,334.89	77.75%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00	400.00				3,782.68	4,000.00	-217.32	94.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00					3,900.00	10,000.00	-6,100.00	39.0%
5230 · Election Expenses																
Total 5200 · Board of Directors		1,150.00	800.00	2,125.00	907.68	200.00	1,325.00	775.00	400.00				7,682.68	14,000.00	-6,317.32	54.88%
5250 · Conference Attendance				960.28									960.28	10,000.00	-9,039.72	9.6%
5270 · Information Systems		2,335.33	800.00	932.50	1,047.25	2,216.75	626.25	728.00	487.50				9,173.58	10,000.00	-826.42	91.74%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	14,488.01												14,488.01	14,325.00	163.01	101.14%
Total 5300 · Insurance	14,488.01												14,488.01	14,825.00	-336.99	97.73%
5350 · LAFCO Assessment														4,200.00	-4,200.00	
5400 · Legal																
5430 · General Legal	7,045.42	78.00	9,620.86	8,530.50	21,783.23	4,321.50	28,292.83	6,891.75					86,564.09	200,000.00	-113,435.91	43.28%
5440 · Litigation	97,887.53	17,055.85	8,661.41		21,131.29	881.25	2,343.75	15,891.45					163,852.53			
Total 5400 · Legal	104,932.95	17,133.85	18,282.27	8,530.50	42,914.52	5,202.75	30,636.58	22,783.20					250,416.62	200,000.00	50,416.62	125.21%
5510 · Maintenance, Office		327.50	130.00	130.00	195.00	130.00		130.00					1,042.50	10,000.00	-8,957.50	10.43%
5530 · Memberships			0.49	4,832.50									4,832.99	5,000.00	-167.01	96.66%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5540 · Office Supplies	290.96	171.24	252.76	632.29	284.29	425.72	351.77	224.25	1,268.47				3,901.75	8,500.00	-4,598.25	45.9%
5550 · Postage		338.54		970.60		338.54		345.68					1,993.36	3,000.00	-1,006.64	66.45%
5560 · Printing & Publishing	17.45	198.30	117.92	1,485.08	83.90	160.95	74.64	206.06	66.02				2,410.32	4,500.00	-2,089.68	53.56%
5600 · Professional Services																
5610 · Accounting	7,095.00	6,850.00	9,062.50	6,385.00	6,147.50	5,557.50	5,747.50	5,250.00	2,740.00				54,835.00	60,000.00	-5,165.00	91.39%
5620 · Audit			2,500.00	12,487.50									14,987.50	15,388.00	-400.50	97.4%
5630 · Consulting	3,932.01	4,046.41	4,766.93	10,996.29	5,084.11	2,254.73	660.73	2,473.95	6,864.91				41,080.07	65,000.00	-23,919.93	63.2%
5640 · Data Services	1,199.50	9,650.67											10,850.17	11,000.00	-149.83	98.64%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50				1,921.50	3,000.00	-1,078.50	64.05%
5660 · Payroll Services	196.33	101.08	99.50	96.33	97.92	97.92	132.14	180.57	97.92				1,099.71	1,300.00	-200.29	84.59%
Total 5600 · Professional Services	12,636.34	20,861.66	16,642.43	30,178.62	11,543.03	8,123.65	6,753.87	8,118.02	9,916.33				124,773.95	155,688.00	-30,914.05	80.14%
5710 · San Mateo Co. Tax Roll Charges				119.00									119.00	150.00	-31.00	79.33%
5720 · Telephone & Internet	2,822.63	2,390.15	2,738.28	5,078.32	435.65	5,911.58	3,167.85	528.88	5,921.10				28,994.44	35,000.00	-6,005.56	82.84%
5730 · Mileage Reimbursement	8.18		42.23		24.29		292.69						367.39	2,000.00	-1,632.61	18.37%
5740 · Reference Materials	49.50								9.98				59.48	200.00	-140.52	29.74%
5790 · Other Administrative	1,976.47	500.00			2,587.88		5,800.73						10,865.08			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	3,010.04	4,862.25	2,441.10	2,052.34	2,031.51	1,662.11	2,048.24	1,838.15	1,971.57				21,917.31	24,643.00	-2,725.69	88.94%
5820 · Employee Benefits	5,042.24	5,042.24	4,959.04	5,125.44	5,042.24	5,301.98	5,301.98	5,301.98	5,301.98				46,419.12	77,151.00	-30,731.88	60.17%
5830 · Disability Insurance	319.14		324.08	162.04	162.04	162.04	131.94	131.94	131.94				1,525.16	2,315.00	-789.84	65.88%
5840 · Payroll Taxes	3,335.81	1,562.50	2,118.41	1,408.39	971.68	1,066.21	2,285.54	2,054.22	2,197.55				17,000.31	27,416.00	-10,415.69	62.01%
5850 · PARS	3,818.36	1,368.32	1,433.48	1,576.33	871.00	821.58	2,321.70	2,189.64	2,321.70				16,722.11	28,472.00	-11,749.89	58.73%
5900 · Wages																
5910 · Management	24,734.88	10,234.88	12,734.88	10,234.88	10,234.88	10,309.88	10,234.88	10,234.88	10,234.88				109,188.92	136,948.00	-27,759.08	79.73%
5920 · Staff	17,897.19	16,371.89	21,212.29	18,893.31	18,264.59	18,417.95	17,390.05	15,788.09	17,322.55				161,557.91	198,159.00	-36,601.09	81.53%
5930 · Staff Certification	175.00	175.00	4,000.00	600.00	600.00	600.00	600.00	600.00	600.00				7,950.00	21,600.00	-13,650.00	36.81%
5940 · Staff Overtime	798.44	393.75	65.62	262.50	437.49	240.62	1,651.56	229.68	568.75				4,648.41	1,539.00	3,109.41	302.04%
5950 · Staff Standby														128.00	-128.00	
Total 5900 · Wages	43,605.51	27,175.52	38,012.79	29,990.69	29,536.96	29,568.45	29,876.49	26,852.65	28,726.18				283,345.24	358,374.00	-75,028.76	79.06%
5960 · Worker's Comp Insurance			1,208.29			1,206.68			1,203.50				3,618.47	6,127.00	-2,508.53	59.06%
Total 5800 · Labor	59,131.10	40,010.83	50,497.19	40,315.23	38,615.43	39,789.05	41,965.89	38,368.58	41,854.42				390,547.72	524,498.00	-133,950.28	74.46%
Total 5000 · Administrative	197,746.62	85,810.01	90,723.96	96,635.40	99,097.30	62,981.64	91,402.38	72,570.84	60,326.11				857,294.26	1,007,561.00	-150,266.74	85.09%
6000 · Operations																
6170 · Claims, Property Damage	305.10												305.10	10,000.00	-9,694.90	3.05%
6195 · Education & Training									8,372.50				8,372.50	5,000.00	3,372.50	167.45%
6200 · Engineering																
6220 · General Engineering	6,507.25	3,569.00	5,304.00	9,933.50	11,834.00	7,751.50	3,878.50	5,164.00	4,604.00				58,545.75	65,000.00	-6,454.25	90.07%
Total 6200 · Engineering	6,507.25	3,569.00	5,304.00	9,933.50	11,834.00	7,751.50	3,878.50	5,164.00	4,604.00				58,545.75	65,000.00	-6,454.25	90.07%
6330 · Facilities																
6335 · Alarm Services	709.74	430.08	582.72	557.10	430.08	430.08	709.74		582.72				4,432.26	6,500.00	-2,067.74	68.19%
6337 · Landscaping							4,550.00						4,550.00	6,000.00	-1,450.00	75.83%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Total 6330 · Facilities	709.74	430.08	582.72	557.10	430.08	430.08	5,259.74		582.72				8,982.26	12,500.00	-3,517.74	71.86%
6400 · Pumping																
6410 · Pumping Fuel & Electricity	4,154.27	3,651.25	4,151.76	3,004.89	3,034.90	3,554.76	20,835.79	3,807.40	4,630.55				50,825.57	63,000.00	-12,174.43	80.68%
6420 · Pumping Maintenance, Generators			3,056.00		1,261.00	621.00							4,938.00	10,000.00	-5,062.00	49.38%
Total 6400 · Pumping	4,154.27	3,651.25	7,207.76	3,004.89	4,295.90	4,175.76	20,835.79	3,807.40	4,630.55				55,763.57	73,000.00	-17,236.43	76.39%
6600 · Collection/Transmission																
6660 · Maintenance, Collection System														10,000.00	-10,000.00	
6665 · Meters - Sewer			139.36		67.80	77.48	3,244.22	77.48	77.48				3,683.82	5,000.00	-1,316.18	73.68%
Total 6600 · Collection/Transmission			139.36		67.80	77.48	3,244.22	77.48	77.48				3,683.82	15,000.00	-11,316.18	24.56%
6770 · Uniforms														200.00	-200.00	
6800 · Vehicles																
6810 · Fuel	213.78	192.47	217.88	176.81	279.33	222.14	305.30	259.64	380.87				2,248.22	3,500.00	-1,251.78	64.24%
6820 · Truck Equipment, Expensed		76.70	1.97		54.46	22.28	25.31						180.72	500.00	-319.28	36.14%
6830 · Truck Repairs	76.03							329.72	28.51				434.26	1,500.00	-1,065.74	28.95%
Total 6800 · Vehicles	289.81	269.17	219.85	176.81	333.79	244.42	330.61	589.36	409.38				2,863.20	5,500.00	-2,636.80	52.06%
6900 · Sewer Authority Midcoastside																
6910 · SAM Collections	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92	21,762.92				195,866.28	261,155.00	-65,288.72	75.0%
6920 · SAM Operations	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25	173,326.25				1,559,936.25	2,079,915.00	-519,978.75	75.0%
6930 · SAM Prior Year Adjustment			21,793.81	8,078.58									108,455.65			
6940 · SAM Maintenance, Collection Sys	8,705.00							9,305.15	2,847.26				20,857.41	45,000.00	-24,142.59	46.35%
6950 · SAM Maintenance, Pumping			14,174.75	2,318.84	20,350.00	8,067.63	274.68		66.99				45,252.89	130,000.00	-84,747.11	34.81%
6960 · SAM NDWSCP					3,822.70	5,101.30							8,924.00	20,000.00	-11,076.00	44.62%
Total 6900 · Sewer Authority Midcoastside	203,794.17	195,089.17	231,057.73	205,486.59	219,261.87	208,258.10	195,363.85	282,977.58	198,003.42				1,939,292.48	2,536,070.00	-596,777.52	76.47%
Total 6000 · Operations	215,760.34	203,008.67	244,511.42	219,158.89	236,223.44	220,937.34	228,912.71	292,615.82	216,680.05				2,077,808.68	2,722,270.00	-644,461.32	76.33%
Total Expense	413,506.96	288,818.68	335,235.38	315,794.29	335,320.74	283,918.98	320,315.09	365,186.66	277,006.16				2,935,102.94	3,729,831.00	-794,728.06	78.69%
Net Ordinary Income	-382,487.85	-228,684.07	-160,416.57	-313,268.62	-228,173.34	2,272,700.52	-189,091.14	61,142.24	45,302.77				877,023.94	1,296,900.00	-419,876.06	67.63%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)		74,832.00			5,744.00	1,317,477.00							1,398,053.00	210,000.00	1,188,053.00	665.74%
7120 · Connection Fees (Remodel)						15,340.00	15,340.00						30,680.00	60,000.00	-29,320.00	51.13%
7152 · Connection Fee Refunds														-20,000.00	20,000.00	
7153 · Add'l Fixture Units (New Const)		10,738.00				22,185.00		2,682.00					35,605.00	50,000.00	-14,395.00	71.21%
7155 · Add'l Fixture Units (Remodel)		6,136.00	5,736.00	16,049.00				9,204.00					37,125.00	115,000.00	-77,875.00	32.28%
7157 · Fixture Fee Refunds					-1,481.25			-3,147.50					-4,628.75			
7170 · Mainline Ext. Pass Thru		5,000.00											5,000.00			
Total 7100 · Connection Fees		96,706.00	5,736.00	16,049.00	4,262.75	1,355,002.00	15,340.00	8,738.50					1,501,834.25	415,000.00	1,086,834.25	361.89%
7200 · Interest Income																
7205 · CAMP Interest Earnings	33,985.56	34,051.96	31,631.83	31,552.51	29,471.12	29,427.64	28,819.20	25,956.00	34,341.27				279,237.09	250,000.00	29,237.09	111.7%
7210 · LAIF Interest Earnings	981.54			989.38			968.12						2,939.04	4,000.00	-1,060.96	73.48%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Sewer
July 2025 through June 2026

	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	TOTAL			
													Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
7200 · Interest Income - Other																
Total 7200 · Interest Income	34,967.10	34,051.96	31,631.83	32,541.89	29,471.12	29,427.64	29,787.32	25,956.00	34,341.27				282,176.13	254,000.00	28,176.13	111.09%
Total 7000 · Capital Account Revenues	34,967.10	130,757.96	37,367.83	48,590.89	33,733.87	1,384,429.64	45,127.32	34,694.50	34,341.27				1,784,010.38	669,000.00	1,115,010.38	266.67%
Total Other Income	34,967.10	130,757.96	37,367.83	48,590.89	33,733.87	1,384,429.64	45,127.32	34,694.50	34,341.27				1,784,010.38	669,000.00	1,115,010.38	266.67%
Other Expense																
8000 · Capital Improvement Program																
8075 · Sewer	22,985.50	24,792.50	41,448.35	36,738.36	36,606.38	32,273.50	37,597.00	7,467.00	102,094.09				342,002.68	4,070,510.00	-3,728,507.32	8.4%
Total 8000 · Capital Improvement Program	22,985.50	24,792.50	41,448.35	36,738.36	36,606.38	32,273.50	37,597.00	7,467.00	102,094.09				342,002.68	4,070,510.00	-3,728,507.32	8.4%
9000 · Capital Account Expenses																
9125 · PNC Equipment Lease Interest	142.28	267.10	249.59	232.04	214.45	196.82	179.15	161.42	143.66				1,786.51	2,253.00	-466.49	79.3%
9200 · I-Bank Loan	1,427.17						8,016.43						9,443.60	16,579.00	-7,135.40	56.96%
Total 9000 · Capital Account Expenses	1,569.45	267.10	249.59	232.04	214.45	196.82	8,195.58	161.42	143.66				11,230.11	18,832.00	-7,601.89	59.63%
Total Other Expense	24,554.95	25,059.60	41,697.94	36,970.40	36,820.83	32,470.32	45,792.58	7,628.42	102,237.75				353,232.79	4,089,342.00	-3,736,109.21	8.64%
Net Other Income	10,412.15	105,698.36	-4,330.11	11,620.49	-3,086.96	1,351,959.32	-665.26	27,066.08	-67,896.48				1,430,777.59	-3,420,342.00	4,851,119.59	-41.83%
Net Income	-372,075.70	-122,985.71	-164,746.68	-301,648.13	-231,260.30	3,624,659.84	-189,756.40	88,208.32	-22,593.71				2,307,801.53	-2,123,442.00	4,431,243.53	-108.68%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense																
Income																
4400 · Fees																
4410 · Administrative Fee (New Constr)	654.00							654.00					1,308.00	7,500.00	-6,192.00	17.44%
4420 · Administrative Fee (Remodel)														600.00	-600.00	
4430 · Inspection Fee (New Constr)	619.00							619.00					1,238.00	7,500.00	-6,262.00	16.51%
4440 · Inspection Fee (Remodel)																
4470 · Other Fees						118.45		17.03					135.48			
Total 4400 · Fees	1,273.00					118.45		1,290.03					2,681.48	15,600.00	-12,918.52	17.19%
4510 · Grants		136.00											136.00			
4610 · Property Tax Receipts			112,535.65	-7,417.18	32,364.66	163,922.64	120,168.49	26,136.97	18,695.60				466,406.83	400,000.00	66,406.83	116.6%
4740 · Testing, Backflow	3,432.00		7,975.00	1,001.00	2,002.00	9,867.00	143.00	1,144.00	6,149.00				31,713.00	22,500.00	9,213.00	140.95%
4760 · Waste Collection Revenues																
4810 · Water Sales, Domestic	234,197.81	174,489.70	217,165.84	150,780.25	177,997.10	164,595.52	222,998.95	103,532.71	222,901.86				1,668,659.74	2,100,000.00	-431,340.26	79.46%
4850 · Water Sales Refunds, Customer	-3,086.24	-633.19	-6,294.30					-1,410.55					-11,424.28	-16,000.00	4,575.72	71.4%
4990 · Other Revenue		31.72			2,397.80			30.93	2,143.01				4,603.46			
Total Income	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,503.61	343,310.44	130,724.09	249,889.47				2,162,776.23	2,522,100.00	-359,323.77	85.75%
Gross Profit	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,503.61	343,310.44	130,724.09	249,889.47				2,162,776.23	2,522,100.00	-359,323.77	85.75%
Expense																
5000 · Administrative																
5190 · Bank Fees	1,393.03	392.62	420.39	345.48	458.38	482.65	407.12	363.17	402.29				4,665.13	6,000.00	-1,334.87	77.75%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00	400.00				3,782.68	4,000.00	-217.32	94.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00					3,900.00	10,000.00	-6,100.00	39.0%
5230 · Election Expenses																
Total 5200 · Board of Directors		1,150.00	800.00	2,125.00	907.68	200.00	1,325.00	775.00	400.00				7,682.68	14,000.00	-6,317.32	54.88%
5240 · CDPH Fees					3,945.00	16,821.76							20,766.76	23,000.00	-2,233.24	90.29%
5250 · Conference Attendance	665.16	990.00	1,569.15	960.27					1,285.00				5,469.58	15,000.00	-9,530.42	36.46%
5270 · Information Systems		2,335.32	800.00	932.50	1,047.25	2,216.75	626.25	728.00	487.50				9,173.57	10,000.00	-826.43	91.74%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	12,622.01												12,622.01	16,350.00	-3,727.99	77.2%
Total 5300 · Insurance	12,622.01												12,622.01	16,850.00	-4,227.99	74.91%
5350 · LAFCO Assessment														5,500.00	-5,500.00	
5400 · Legal																
5430 · General Legal	7,045.42	10,566.00	9,620.85	8,530.50	21,783.22	4,321.50	28,292.83	6,891.75					97,052.07	75,000.00	22,052.07	129.4%
Total 5400 · Legal	7,045.42	10,566.00	9,620.85	8,530.50	21,783.22	4,321.50	28,292.83	6,891.75					97,052.07	75,000.00	22,052.07	129.4%
5510 · Maintenance, Office		327.50	795.95	1,658.74	1,842.50	566.56	543.46	1,001.85	395.00				7,131.56	10,000.00	-2,868.44	71.32%
5530 · Memberships	525.00		0.50	4,832.50	21,320.00		1,042.00						27,720.00	28,500.00	-780.00	97.26%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5540 · Office Supplies	290.95	204.76	252.74	632.28	284.28	425.71	351.76	224.22	1,268.45				3,935.15	8,500.00	-4,564.85	46.3%
5550 · Postage	550.54	2,018.29	1,810.88	3,319.40	1,884.37	2,992.66	1,554.62	2,288.58	1,702.66				18,122.00	25,000.00	-6,878.00	72.49%
5560 · Printing & Publishing	1,646.76	198.30	117.90	1,485.08	336.65	160.96	74.63	311.50	66.01				4,397.79	7,000.00	-2,602.21	62.83%
5600 · Professional Services																
5610 · Accounting	7,095.00	6,850.00	9,062.50	6,385.00	6,147.50	5,557.50	5,747.50	5,250.00	2,740.00				54,835.00	60,000.00	-5,165.00	91.39%
5620 · Audit			2,500.00	12,487.50									14,987.50	15,388.00	-400.50	97.4%
5630 · Consulting	3,932.00	4,046.40	4,766.93	10,996.29	5,084.11	2,254.73	8,127.78	2,473.94	6,864.91				48,547.09	65,000.00	-16,452.91	74.69%
5640 · Data Services	1,199.50												1,199.50	13,000.00	-11,800.50	9.23%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50				1,921.50	3,000.00	-1,078.50	64.05%
5660 · Payroll Services	196.33	101.10	99.51	96.33	97.92	97.92	132.14	180.57	97.92				1,099.74	1,300.00	-200.26	84.6%
Total 5600 · Professional Services	12,636.33	11,211.00	16,642.44	30,178.62	11,543.03	8,123.65	14,220.92	8,118.01	9,916.33				122,590.33	157,688.00	-35,097.67	77.74%
5710 · San Mateo Co. Tax Roll Charges				119.00									119.00	150.00	-31.00	79.33%
5720 · Telephone & Internet	3,496.53	3,804.48	3,917.03	6,196.86	1,554.42	6,485.13	4,797.63	1,385.25	7,388.44				39,025.77	43,000.00	-3,974.23	90.76%
5730 · Mileage Reimbursement	403.18	16.00	42.23		24.28	63.40	428.34		364.78				1,342.21	3,500.00	-2,157.79	38.35%
5740 · Reference Materials	49.50								9.98				59.48	500.00	-440.52	11.9%
5790 · Other Administrative	1,976.46	500.00			32.00			470.11					2,978.57			
5800 · Labor																
5810 · CalPERS 457 Deferred Plan	5,393.06	7,227.11	5,631.88	4,428.78	4,277.35	4,566.37	5,037.46	4,380.37	4,924.78				45,867.16	93,350.00	-47,482.84	49.14%
5820 · Employee Benefits	17,177.51	10,130.70	15,480.56	15,832.10	15,709.91	16,724.93	17,144.91	16,934.92	16,934.92				142,070.46	189,574.00	-47,503.54	74.94%
5830 · Disability Insurance	680.64		692.92	346.46	346.46	346.46	282.10	282.10	282.10				3,259.24	5,436.00	-2,176.76	59.96%
5840 · Payroll Taxes	6,246.03	4,440.32	5,863.01	4,148.80	3,698.49	4,433.42	5,552.76	4,832.94	5,417.05				44,632.82	64,375.00	-19,742.18	69.33%
5850 · PARS	6,113.11	3,710.14	3,532.38	3,692.95	2,777.84	3,022.85	4,716.73	4,449.00	4,963.61				36,978.61	57,197.00	-20,218.39	64.65%
5900 · Wages																
5910 · Management	24,734.88	10,234.88	12,734.88	10,234.88	10,234.88	10,309.88	10,234.88	10,234.88	10,234.88				109,188.92	136,948.00	-27,759.08	79.73%
5920 · Staff	48,208.80	47,247.86	56,320.26	45,187.85	43,720.80	52,368.01	48,926.54	42,083.03	49,583.19				433,646.34	569,968.00	-136,321.66	76.08%
5930 · Staff Certification	775.00	875.00	11,550.00	2,350.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00				28,550.00	55,200.00	-26,650.00	51.72%
5940 · Staff Overtime	4,746.74	4,529.28	3,607.14	4,320.04	4,905.72	4,586.01	8,063.58	4,777.41	5,272.67				44,808.59	59,138.00	-14,329.41	75.77%
5950 · Staff Standby	3,181.47	1,906.81	2,749.27	3,720.00	3,720.00	3,720.00	2,760.00	3,480.00	3,120.00				28,357.55	20,253.00	8,104.55	140.02%
Total 5900 · Wages	81,646.89	64,793.83	86,961.55	65,812.77	65,181.40	73,583.90	72,585.00	63,175.32	70,810.74				644,551.40	841,507.00	-196,955.60	76.6%
5960 · Worker's Comp Insurance			6,373.56			6,622.30			6,279.92				19,275.78	26,871.00	-7,595.22	71.74%
Total 5800 · Labor	117,257.24	90,302.10	124,535.86	94,261.86	91,991.45	109,300.23	105,318.96	94,054.65	109,613.12				936,635.47	1,278,310.00	-341,674.53	73.27%
Total 5000 · Administrative	160,558.11	124,016.37	161,325.92	155,578.09	158,954.51	152,160.96	158,983.52	116,612.09	133,299.56				1,321,489.13	1,727,498.00	-406,008.87	76.5%
6000 · Operations																
6160 · Backflow Prevention		38.30											38.30	1,100.00	-1,061.70	3.48%
6170 · Claims, Property Damage														10,000.00	-10,000.00	
6180 · Communications																
6185 · SCADA Maintenance					2,578.94	803.27		4,107.63	3,807.50				11,297.34	25,000.00	-13,702.66	45.19%
6180 · Communications - Other																
Total 6180 · Communications					2,578.94	803.27		4,107.63	3,807.50				11,297.34	25,000.00	-13,702.66	45.19%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6195 · Education & Training	499.00	110.00	195.00	102.75			559.99	2,367.83	22,098.28				25,932.85	16,000.00	9,932.85	162.08%
6200 · Engineering																
6220 · General Engineering	209.97			52.48				894.00	-84.17				1,072.28	10,000.00	-8,927.72	10.72%
6230 · Water Quality Engineering	29,385.00	20,770.00	43,333.07	49,229.20	33,650.00	21,993.75	33,705.35	53,308.65	49,051.16				334,426.18	200,000.00	134,426.18	167.21%
Total 6200 · Engineering	29,594.97	20,770.00	43,333.07	49,281.68	33,650.00	21,993.75	33,705.35	54,202.65	48,966.99				335,498.46	210,000.00	125,498.46	159.76%
6320 · Equipment & Tools, Expensed	934.92	356.71	1,210.35	271.69	194.47	991.51	249.56	250.66	383.76				4,843.63	11,000.00	-6,156.37	44.03%
6330 · Facilities																
6335 · Alarm Services	279.66		152.64	127.02			279.66	430.08	152.64				1,421.70	2,000.00	-578.30	71.09%
6337 · Landscaping		860.00	1,065.00	1,925.00		6,564.00	5,658.73	860.00	1,065.00				17,997.73	20,000.00	-2,002.27	89.99%
Total 6330 · Facilities	279.66	860.00	1,217.64	2,052.02		6,564.00	5,938.39	1,290.08	1,217.64				19,419.43	22,000.00	-2,580.57	88.27%
6370 · Lab Supplies & Equipment			161.67		812.49								974.16	10,000.00	-9,025.84	9.74%
6380 · Meter Reading														500.00	-500.00	
6400 · Pumping																
6410 · Pumping Fuel & Electricity	7,673.60	6,652.01	8,046.25	4,183.51	3,625.76	5,847.80	26,379.74	5,406.83	6,257.29				74,072.79	105,000.00	-30,927.21	70.55%
6420 · Pumping Maintenance, Generators			4,153.00		232.29	7,579.04	7,361.00		1,210.24				20,535.57	50,000.00	-29,464.43	41.07%
6430 · Pumping Maintenance, General			47.89	93.61	669.10								810.60	6,000.00	-5,189.40	13.51%
6440 · Pumping Equipment, Expensed					1,477.37								1,477.37	500.00	977.37	295.47%
Total 6400 · Pumping	7,673.60	6,652.01	12,247.14	4,277.12	6,004.52	13,426.84	33,740.74	5,406.83	7,467.53				96,896.33	161,500.00	-64,603.67	60.0%
6500 · Supply																
6510 · Maintenance, Raw Water Mains				151.09	6,183.51	3,011.27	155.36		185.43				9,686.66	1,000.00	8,686.66	968.67%
6520 · Maintenance, Wells		700.00	1,655.26	5,493.00	564.24	366.52	61.16	5,861.02	1,458.01				16,159.21	10,000.00	6,159.21	161.59%
6530 · Water Purchases					6,141.00		6,141.00						12,282.00	30,000.00	-17,718.00	40.94%
Total 6500 · Supply		700.00	1,655.26	5,644.09	12,888.75	3,377.79	6,357.52	5,861.02	1,643.44				38,127.87	41,000.00	-2,872.13	93.0%
6600 · Collection/Transmission																
6610 · Hydrants		2,100.01											2,100.01	10,000.00	-7,899.99	21.0%
6620 · Maintenance, Water Mains			742.00		2,557.69		9,863.25	14,134.43					27,297.37	75,000.00	-47,702.63	36.4%
6630 · Maintenance, Water Svc Lines	241.30	3,760.13	2,843.88		1,004.25			3,839.82					11,689.38	15,000.00	-3,310.62	77.93%
6640 · Maintenance, Tanks							1,065.29	2,941.98	403.74				4,411.01	10,000.00	-5,588.99	44.11%
6650 · Maint., Distribution General							99.10		6,015.63	494.00			6,608.73	20,000.00	-13,391.27	33.04%
6660 · Maintenance, Collection System					3,141.69	128.00	519.33						3,789.02	1,000.00	2,789.02	378.9%
6665 · Meters - Sewer														5,000.00	-5,000.00	
6670 · Meters - Water			139.33		67.79	77.48	3,244.21	77.48	77.48				3,683.77		3,683.77	100.0%
Total 6600 · Collection/Transmission	241.30	5,860.14	3,725.21		6,771.42	304.58	14,692.08	27,009.34	975.22				59,579.29	136,000.00	-76,420.71	43.81%
6700 · Treatment																
6710 · Chemicals & Filtering	3,636.00		1,388.79	4,862.93	1,192.84		1,237.93		1,196.93				13,515.42	40,000.00	-26,484.58	33.79%
6720 · Maintenance, Treatment Equip.	325.22		7,345.57	10.00	74.09	1,934.05		3,550.16	7.45				13,246.54	35,000.00	-21,753.46	37.85%
6730 · Treatment Analysis		978.61	4,493.27	3,795.30	2,086.75	2,294.39	6,456.79	6,120.64	6,021.24				32,246.99	45,000.00	-12,753.01	71.66%
6700 · Treatment - Other									890.41				890.41			
Total 6700 · Treatment	3,961.22	978.61	13,227.63	8,668.23	3,353.68	4,228.44	7,694.72	9,670.80	8,116.03				59,899.36	120,000.00	-60,100.64	49.92%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
July 2025 through June 2026

												TOTAL				
	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6770 · Uniforms		65.61	80.79	232.76		483.38							862.54	3,500.00	-2,637.46	24.64%
6800 · Vehicles																
6810 · Fuel	641.32	577.41	653.64	530.44	837.97	666.43	915.88	778.92	1,142.62				6,744.63	12,000.00	-5,255.37	56.21%
6820 · Truck Equipment, Expensed		230.08	5.90		163.37	66.84	75.94						542.13	2,000.00	-1,457.87	27.11%
6830 · Truck Repairs	228.08							989.14	85.53				1,302.75	6,000.00	-4,697.25	21.71%
Total 6800 · Vehicles	869.40	807.49	659.54	530.44	1,001.34	733.27	991.82	1,768.06	1,228.15				8,589.51	20,000.00	-11,410.49	42.95%
Total 6000 · Operations	44,054.07	37,198.87	77,713.30	71,060.78	67,255.61	52,906.83	103,930.17	111,934.90	95,904.54				661,959.07	787,600.00	-125,640.93	84.05%
Total Expense	204,612.18	161,215.24	239,039.22	226,638.87	226,210.12	205,067.79	262,913.69	228,546.99	229,204.10				1,983,448.20	2,515,098.00	-531,649.80	78.86%
Net Ordinary Income	31,204.39	12,808.99	92,342.97	-82,274.80	-11,448.56	133,435.82	80,396.75	-97,822.90	20,685.37				179,328.03	7,002.00	172,326.03	2,561.1%
Other Income/Expense																
Other Income																
7000 · Capital Account Revenues																
7100 · Connection Fees																
7110 · Connection Fees (New Constr)		55,293.00	23,726.00		6,093.00	310,222.00							395,334.00	220,000.00	175,334.00	179.7%
7120 · Connection Fees (Remodel)		10,682.50		12,391.70									23,074.20	55,000.00	-31,925.80	41.95%
7130 · Conn. Fees, PFP (New Constr)	37,845.50	26,890.00	567,368.00	13,445.00	15,139.00	33,587.00	465,191.00	14,200.00	15,390.00				1,189,055.50	190,000.00	999,055.50	625.82%
7157 · Fixture Fee Refunds					-1,481.25				-629.60				-2,110.85	-50,000.00	47,889.15	4.22%
7165 · Meter Pass Thru Costs		660.00	-84.49	12,974.32	24,665.59	3,866.00	1,296.00	8,569.50	3,701.50				55,648.42			
Total 7100 · Connection Fees	37,845.50	93,525.50	591,009.51	38,811.02	44,416.34	347,675.00	466,487.00	22,769.50	18,461.90				1,661,001.27	415,000.00	1,246,001.27	400.24%
7250 · CAMP Interest Income	24,211.53	24,258.84	22,586.11	22,552.88	21,065.16	21,034.08	20,599.18	18,653.35	23,052.74				198,013.87	250,000.00	-51,986.13	79.21%
7600 · Bond Revenues, G.O.			1,155.35	62.21	6,172.94	446,963.94	1,750.20	93,648.23	22,337.69				572,090.56	983,546.00	-411,455.44	58.17%
7650 · Water System Reliability		627.11				646,030.75	285.05	87,792.56	2,508.69				737,244.16	1,284,181.00	-546,936.84	57.41%
Total 7000 · Capital Account Revenues	62,057.03	118,411.45	614,750.97	61,426.11	71,654.44	1,461,703.77	489,121.43	222,863.64	66,361.02				3,168,349.86	2,932,727.00	235,622.86	108.03%
Total Other Income	62,057.03	118,411.45	614,750.97	61,426.11	71,654.44	1,461,703.77	489,121.43	222,863.64	66,361.02				3,168,349.86	2,932,727.00	235,622.86	108.03%
Other Expense																
8000 · Capital Improvement Program																
8100 · Water	3,375.00	81,877.03	164,495.78	92,827.53	69,801.37	89,100.23	177,000.35	112,936.84	80,036.07				871,450.20	3,092,000.00	-2,220,549.80	28.18%
Total 8000 · Capital Improvement Program	3,375.00	81,877.03	164,495.78	92,827.53	69,801.37	89,100.23	177,000.35	112,936.84	80,036.07				871,450.20	3,092,000.00	-2,220,549.80	28.18%
9000 · Capital Account Expenses																
9100 · Interest Expense - GO Bonds		3,196.98						16,488.13					19,685.11	35,670.00	-15,984.89	55.19%
9125 · PNC Equipment Lease Interest	142.28	267.10	249.60	232.05	214.46	196.82	179.14	161.43	143.66				1,786.54	2,253.00	-466.46	79.3%
9150 · SRF Loan						24,488.05							24,488.05	47,878.00	-23,389.95	51.15%
9210 · Conservation Program/Rebates			100.00	100.00									200.00	3,000.00	-2,800.00	6.67%
Total 9000 · Capital Account Expenses	142.28	3,464.08	349.60	332.05	214.46	24,684.87	179.14	16,649.56	143.66				46,159.70	88,801.00	-42,641.30	51.98%
Total Other Expense	3,517.28	85,341.11	164,845.38	93,159.58	70,015.83	113,785.10	177,179.49	129,586.40	80,179.73				917,609.90	3,180,801.00	-2,263,191.10	28.85%
Net Other Income	58,539.75	33,070.34	449,905.59	-31,733.47	1,638.61	1,347,918.67	311,941.94	93,277.24	-13,818.71				2,250,739.96	-248,074.00	2,498,813.96	-907.29%
Net Income	89,744.14	45,879.33	542,248.56	-114,008.27	-9,809.95	1,481,354.49	392,338.69	-4,545.66	6,866.66				2,430,067.99	-241,072.00	2,671,139.99	-1,008.03%