MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 20, 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 June 30, 2026 - Variances over $2,000:

- 4220 Cell Tower Lease, $2,685 above budget – Due to the updated lease agreement with Crown Castle.
- 4400 Fees, $25,336 above budget – one (1) connection admin fee collected for a large project which contains twenty-five (25) fixtures.
- 4510 Grants, $490,908 above Budget – No budget established for Grants. Receipt is from FEMA and CalOES as a part of the Local Hazard Mitigation Plan in total of $254,341. In addition, MWSD received a grant from San Mateo RCD as part o4f the Vallemar Rehab project in the amount of $236,431.
- 4610 Property Tax Receipts, $204,932 above budget – Additional receipts expected in July (to be accrued back).
- 4710 Sewer Service charges, $53,215 below budget – – Additional receipts expected in July (to be accrued back).
- 4720 Sewer Service Refunds, $15,756 below budget – Refunds issued as needed.
- 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 June 30, 2026, was $755,299 above budget. Total operating revenue received to date is $5,782,030.**
- 5200 Board of Directors, $4,442 below budget – Director fees less than expected due to meeting cancellations and occasional director absences.
- 5250 Conference attendance, $7,611 below budget – Conference attendance did not take place as much as was anticipated in FY 25-26.
- 5270 Information Systems, $4,310 above budget – Additional assistance from Tech Solutions for various District computer issues.
- 5400 Legal, $115,409 above Budget – Active legal disputes.

MONTARA WATER AND SANITARY DISTRICT AGENDA

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TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 5510 Maintenance, Office, $4,902 below budget – Activity related to monthly services for office maintenance.
- 5540 Office Supplies, $2,908 below budget – costs are incurred as necessary.
- 5610 Accounting, $7,450 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, $10,574 below budget – Foster & Foster completed their FY 26-27 contribution rate actuarial. Rate study from Bartle Wells expected to begin next fiscal year.
- 5720 Telephone & Internet, $3,314 above budget – Rates have increased for services.
- 5800 Labor, $10,918 above budget – See specific line items for variances.
- 6170 Claims, property damage, $9,695 below budget – Minimal activity to date.
- 6195 Education & Training, $4,123 above budget – Leadership coaching for staff.
- 6200 Engineering, $5,364 above budget – General engineering matters.
- 6330 Facilities, $2,290 above budget – Installation of new alarm components at District offices.
- 6400 Pumping, $6,998 below budget – Due to decreased need for generator maintenance.
- 6600 Collection/Transmission, $7,265 below budget – Costs related to splitting meter expense 50/50 with water fund.
- 6900 SAM Expenses, $169,593 above budget – MWSD is up-to-date with SAM assessments. Differences due to pass through costs & grant revenue pass through remittance.
- **Overall Total Operating Expenses for the period ending June 30, 2026, were $156,405 above budget.**
- **Total Overall Expenses for the period ending June 30, 2026, were $276,844 above budget. For a net ordinary gain of $478,455 above budget. Actual net ordinary gain is $1,775,355.**
- 7100 Connection Fees, $1,124,182 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, $136,630 above budget – Due to the increased balance held in CAMP accounts.
- 8000 CIP, $3,679,624 below budget – $20,318 of CIP invoices paid in June 2026.
- 9200 IBank Loan, $7,135 below budget – Due to timing.

MONTARA WATER AND SANITARY DISTRICT AGENDA

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TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

Budget vs. Actual – Water July 1, 2025 through June 30, 2026 - Variances over $2,000:

- 4400 Fees, $13,054 below budget – Administration fees are not keeping up with expectations.
- 4510 Grants, $67,983 above budget – No budget established. Grants received in April from San Mateo RCD for the Vallemar Rehab Project in the amount of $67,847.
- 4610 Property Tax Receipts, $204,932 above budget – Additional receipts expected in June and July (to be accrued back).
- 4740 Testing, backflow, $15,219 above budget – Mainly due to timing.
- 4810 Water Sales, Domestic, $114,395 above budget – Difference due to timing of water service receipts as well as variability of usage.
- 4850 Water Sales Refunds, $5,674 below budget – Refunds issued on an as needed basis.
- **Overall Total Operating Revenue for the period ending June 30, 2026, was $405,592 above budget. Total operating revenue received to date is $2,927,692.**
- 5200 Board of Directors, $4,442 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, $8,795 below budget – Conference attendance did not take place as much as was anticipated in FY 25-26.
- 5270 Information Systems, $4,310 above budget - Additional assistance from Tech Solutions for various District computer issues.
- 5300 Insurance, $2,324 below budget – CSRMA annual insurance costs paid in July for the full fiscal year premiums. Premiums are less than prior year.
- 5400 Legal, $59,782 above budget – Due to timing of billing.
- 5510 Maintenance, office, $4,902 below budget - Activity related to monthly services for office maintenance.
- 5540 Office Supplies, $2,875 below budget - costs are incurred as necessary.
- 5610 Accounting, $7,450 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, $3,107 below budget – Rate study scheduled for FY 25-26 will not take place until FY 26-27.
- 5640 Data Services, $10,717 below budget – Payment for services occurs in the spring as it relates to calculation of service charges.

- 5720 Telephone & Internet, $9,848 above budget – Rate increases related to continued service.
- 5800 Labor & Wages, $31,533 below budget – See specific line items for variances.
- 6170 Claims, property damage, $10,000 below budget – No activity to date.
- 6180 Communications, $11,515 below budget – Cost of our SCADA system is less than anticipated.
- 6195 Education & Training, $10,559 above budget – Leadership coaching provided to select staff.
- 6200 Engineering, $292,663 above budget – Non capitalizable expenses incurred for Engineering support.
- 6330 Facilities, $5,743 above budget – Installation of new alarm components at District offices.
- 6370 Lab Supplies & Equipment, $8,513 below budget – additional equipment expected to be paid for later in the fiscal year.
- 6400 Pumping – $48,351 below budget – Cost related to generator maintenance are less than expected.
- 6700 Treatment, $42,016 below budget – Chemical expenses have been less than expected.
- 6800 Vehicles, $5,918 below budget – Fuel & repair costs are less than anticipated through the current FY.
- **Overall Total Operating Expenses for the period ending June 30, 2026, were $176,047 above budget.**
- **Total Overall Expenses for the period ending June 30, 2026, were $198,152 above budget. For a net ordinary gain of $207,439 budgeted vs. actual. The actual net ordinary gain was $214,441.**
- 7100 Connection Fees, $1,271,249 above budget – No new connections sold in June 2026. Large over budget due to payment of PFP connections for the Big Wave project & AHMC Seton Medical Coastside project.
- 7250 CAMP interest, $16,058 above budget – Due to the increased balance held in reserve accounts.
- 7600 GO Bond Revenue, 34,487 above budget – Additional receipts from the County received in May.
- 7650 Water System Reliability, $12,145 below budget – Additional remittances received in June.
- 8100 CIP, $1,978,806 below budget – $88,227 of CIP invoices paid in June.
- 9100 GO Bond interest expense, $15,985 below budget – Difference due to timing.

MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: August 20, 2026

TO: BOARD OF DIRECTORS

FROM: Clemens H. Heldmaier, General Manager

- 9210 Conservation program rebates, $2,800 below budget – two rebates issued during fiscal year.

RECOMMENDATION:
This is for Board information only

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

	Sewer		
	Jul '25 - Jun 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	96,685.20	94,000.00	2,685.20
4400 · Fees			
4410 · Administrative Fee (New Constr)	37,785.00	6,000.00	31,785.00
4420 · Administrative Fee (Remodel)	1,308.00	100.00	1,208.00
4430 · Inspection Fee (New Constr)	1,238.00	6,000.00	-4,762.00
4440 · Inspection Fee (Remodel)	1,857.00	1,100.00	757.00
4460 · Remodel Fees	6,348.00	10,000.00	-3,652.00
Total 4400 · Fees	48,536.00	23,200.00	25,336.00
4510 · Grants	490,907.91		
4610 · Property Tax Receipts	604,932.45	400,000.00	204,932.45
4710 · Sewer Service Charges	4,459,316.36	4,512,531.00	-53,214.64
4720 · Sewer Service Refunds, Customer	-19,243.61	-35,000.00	15,756.39
4760 · Waste Collection Revenues	31,526.05	32,000.00	-473.95
4990 · Other Revenue	69,369.14		
Total Income	5,782,029.50	5,026,731.00	755,298.50
Gross Profit	5,782,029.50	5,026,731.00	755,298.50
Expense			
5000 · Administrative			
5190 · Bank Fees	6,425.41	6,000.00	425.41
5200 · Board of Directors			
5210 · Board Meetings	4,382.68	4,000.00	382.68
5220 · Director Fees	5,175.00	10,000.00	-4,825.00
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	9,557.68	14,000.00	-4,442.32
5250 · Conference Attendance	2,389.03	10,000.00	-7,610.97
5270 · Information Systems	14,310.33	10,000.00	4,310.33
5300 · Insurance			
5310 · Fidelity Bond	0.00	500.00	-500.00
5320 · Property & Liability Insurance	14,488.01	14,325.00	163.01
Total 5300 · Insurance	14,488.01	14,825.00	-336.99
5350 · LAFCO Assessment	4,032.00	4,200.00	-168.00
5400 · Legal			
5430 · General Legal	126,605.00	200,000.00	-73,395.00
5440 · Litigation	188,804.48		
Total 5400 · Legal	315,409.48	200,000.00	115,409.48
5510 · Maintenance, Office	5,098.28	10,000.00	-4,901.72
5530 · Memberships	4,872.99	5,000.00	-127.01
5540 · Office Supplies	5,591.84	8,500.00	-2,908.16
5550 · Postage	2,792.72	3,000.00	-207.28
5560 · Printing & Publishing	4,503.57	4,500.00	3.57

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

	Sewer		
	Jul '25 - Jun 26	Budget	$ Over Budget
5600 · Professional Services			
5610 · Accounting	67,450.00	60,000.00	7,450.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	54,426.32	65,000.00	-10,573.68
5640 · Data Services	12,049.67	11,000.00	1,049.67
5650 · Labor & HR Support	2,562.00	3,000.00	-438.00
5660 · Payroll Services	1,393.47	1,300.00	93.47
Total 5600 · Professional Services	152,868.96	155,688.00	-2,819.04
5710 · San Mateo Co. Tax Roll Charges	119.00	150.00	-31.00
5720 · Telephone & Internet	38,314.22	35,000.00	3,314.22
5730 · Mileage Reimbursement	855.84	2,000.00	-1,144.16
5740 · Reference Materials	89.42	200.00	-110.58
5790 · Other Adminstrative	10,865.08		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	28,479.13	24,643.00	3,836.13
5820 · Employee Benefits	73,645.06	77,151.00	-3,505.94
5830 · Disability Insurance	1,920.98	2,315.00	-394.02
5840 · Payroll Taxes	24,306.17	27,416.00	-3,109.83
5850 · PARS	24,598.63	28,472.00	-3,873.37
5900 · Wages			
5910 · Management	144,947.79	136,948.00	7,999.79
5920 · Staff	219,107.33	198,159.00	20,948.33
5930 · Staff Certification	9,750.00	21,600.00	-11,850.00
5940 · Staff Overtime	5,042.17	1,539.00	3,503.17
5950 · Staff Standby	0.00	128.00	-128.00
Total 5900 · Wages	378,847.29	358,374.00	20,473.29
5960 · Worker's Comp Insurance	3,618.47	6,127.00	-2,508.53
Total 5800 · Labor	535,415.73	524,498.00	10,917.73
Total 5000 · Administrative	1,127,999.59	1,007,561.00	120,438.59
6000 · Operations			
6170 · Claims, Property Damage	305.10	10,000.00	-9,694.90
6195 · Education & Training	9,122.86	5,000.00	4,122.86
6200 · Engineering			
6220 · General Engineering	70,363.75	65,000.00	5,363.75
Total 6200 · Engineering	70,363.75	65,000.00	5,363.75
6330 · Facilities			
6335 · Alarm Services	10,140.27	6,500.00	3,640.27
6337 · Landscaping	4,650.00	6,000.00	-1,350.00
Total 6330 · Facilities	14,790.27	12,500.00	2,290.27
6400 · Pumping			
6410 · Pumping Fuel & Electricity	61,063.73	63,000.00	-1,936.27
6420 · Pumping Maintenance, Generators	4,938.00	10,000.00	-5,062.00
Total 6400 · Pumping	66,001.73	73,000.00	-6,998.27

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

	Sewer		
	Jul '25 - Jun 26	Budget	$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	10,000.00	-10,000.00
6665 · Meters - Sewer	7,734.58	5,000.00	2,734.58
Total 6600 · Collection/Transmission	7,734.58	15,000.00	-7,265.42
6770 · Uniforms	0.00	200.00	-200.00
6800 · Vehicles			
6810 · Fuel	3,112.09	3,500.00	-387.91
6820 · Truck Equipment, Expensed	447.52	500.00	-52.48
6830 · Truck Repairs	1,134.36	1,500.00	-365.64
Total 6800 · Vehicles	4,693.97	5,500.00	-806.03
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	261,155.04	261,155.00	0.04
6920 · SAM Operations	2,079,915.00	2,079,915.00	0.00
6930 · SAM Prior Year Adjustment	254,340.96		
6940 · SAM Maintenance, Collection Sys	20,857.41	45,000.00	-24,142.59
6950 · SAM Maintenance, Pumping	80,122.56	130,000.00	-49,877.44
6960 · SAM NDWSCP	9,272.00	20,000.00	-10,728.00
Total 6900 · Sewer Authority Midcoastside	2,705,662.97	2,536,070.00	169,592.97
Total 6000 · Operations	2,878,675.23	2,722,270.00	156,405.23
Total Expense	4,006,674.82	3,729,831.00	276,843.82
Net Ordinary Income	1,775,354.68	1,296,900.00	478,454.68
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	1,398,053.00	210,000.00	1,188,053.00
7120 · Connection Fees (Remodel)	30,680.00	60,000.00	-29,320.00
7152 · Connection Fee Refunds	0.00	-20,000.00	20,000.00
7153 · Add'l Fixture Units (New Const)	39,682.00	50,000.00	-10,318.00
7155 · Add'l Fixture Units (Remodel)	65,766.50	115,000.00	-49,233.50
7170 · Mainline Ext. Pass Thru	5,000.00		
Total 7100 · Connection Fees	1,539,181.50	415,000.00	1,124,181.50
7200 · Interest Income			
7205 · CAMP Interest Earnings	386,783.89	250,000.00	136,783.89
7210 · LAIF Interest Earnings	3,845.78	4,000.00	-154.22
7200 · Interest Income - Other	0.00	0.00	0.00
Total 7200 · Interest Income	390,629.67	254,000.00	136,629.67
Total 7000 · Capital Account Revenues	1,929,811.17	669,000.00	1,260,811.17
Total Other Income	1,929,811.17	669,000.00	1,260,811.17

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

	Sewer		
	Jul '25 - Jun 26	Budget	$ Over Budget
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	390,885.68	4,070,510.00	-3,679,624.32
Total 8000 · Capital Improvement Program	390,885.68	4,070,510.00	-3,679,624.32
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	2,110.46	2,253.00	-142.54
9200 · I-Bank Loan	9,443.60	16,579.00	-7,135.40
Total 9000 · Capital Account Expenses	11,554.06	18,832.00	-7,277.94
Total Other Expense	402,439.74	4,089,342.00	-3,686,902.26
Net Other Income	1,527,371.43	-3,420,342.00	4,947,713.43
Net Income	**3,302,726.11**	**-2,123,442.00**	**5,426,168.11**

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

	Water		
	Jul '25 - Jun 26	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,308.00	7,500.00	-6,192.00
4420 · Administrative Fee (Remodel)	0.00	600.00	-600.00
4430 · Inspection Fee (New Constr)	1,238.00	7,500.00	-6,262.00
4440 · Inspection Fee (Remodel)	0.00		
Total 4400 · Fees	2,546.00	15,600.00	-13,054.00
4510 · Grants	67,982.98		
4610 · Property Tax Receipts	604,932.38	400,000.00	204,932.38
4740 · Testing, Backflow	37,719.00	22,500.00	15,219.00
4810 · Water Sales, Domestic	2,214,394.54	2,100,000.00	114,394.54
4850 · Water Sales Refunds, Customer	-10,325.58	-16,000.00	5,674.42
4990 · Other Revenue	10,442.59		
Total Income	2,927,691.91	2,522,100.00	405,591.91
Gross Profit	2,927,691.91	2,522,100.00	405,591.91
Expense			
5000 · Administrative			
5190 · Bank Fees	6,425.45	6,000.00	425.45
5200 · Board of Directors			
5210 · Board Meetings	4,382.68	4,000.00	382.68
5220 · Director Fees	5,175.00	10,000.00	-4,825.00
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	9,557.68	14,000.00	-4,442.32
5240 · CDPH Fees	20,766.76	23,000.00	-2,233.24
5250 · Conference Attendance	6,205.03	15,000.00	-8,794.97
5270 · Information Systems	14,310.32	10,000.00	4,310.32
5300 · Insurance			
5310 · Fidelity Bond	0.00	500.00	-500.00
5320 · Property & Liability Insurance	14,526.01	16,350.00	-1,823.99
Total 5300 · Insurance	14,526.01	16,850.00	-2,323.99
5350 · LAFCO Assessment	5,152.00	5,500.00	-348.00
5400 · Legal			
5430 · General Legal	137,092.96	75,000.00	62,092.96
5440 · Litigation	-2,310.67		
Total 5400 · Legal	134,782.29	75,000.00	59,782.29
5510 · Maintenance, Office	5,098.29	10,000.00	-4,901.71
5530 · Memberships	28,299.00	28,500.00	-201.00
5540 · Office Supplies	5,625.20	8,500.00	-2,874.80
5550 · Postage	24,857.04	25,000.00	-142.96
5560 · Printing & Publishing	6,490.99	7,000.00	-509.01

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

	Water Jul '25 - Jun 26	Budget	$ Over Budget
5600 · Professional Services			
5610 · Accounting	67,450.00	60,000.00	7,450.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	61,893.34	65,000.00	-3,106.66
5640 · Data Services	13,984.00	13,000.00	984.00
5650 · Labor & HR Support	2,562.00	3,000.00	-438.00
5660 · Payroll Services	1,393.50	1,300.00	93.50
Total 5600 · Professional Services	162,270.34	157,688.00	4,582.34
5710 · San Mateo Co. Tax Roll Charges	119.00	150.00	-31.00
5720 · Telephone & Internet	52,847.62	43,000.00	9,847.62
5730 · Mileage Reimbursement	2,221.43	3,500.00	-1,278.57
5740 · Reference Materials	89.42	500.00	-410.58
5790 · Other Adminstrative	3,182.97		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	61,237.87	93,350.00	-32,112.13
5820 · Employee Benefits	181,555.22	189,574.00	-8,018.78
5830 · Disability Insurance	4,105.54	5,436.00	-1,330.46
5840 · Payroll Taxes	61,568.46	64,375.00	-2,806.54
5850 · PARS	53,103.31	57,197.00	-4,093.69
5900 · Wages			
5910 · Management	144,947.80	136,948.00	7,999.80
5920 · Staff	587,135.54	569,968.00	17,167.54
5930 · Staff Certification	36,400.00	55,200.00	-18,800.00
5940 · Staff Overtime	58,050.02	59,138.00	-1,087.98
5950 · Staff Standby	39,397.55	20,253.00	19,144.55
Total 5900 · Wages	865,930.91	841,507.00	24,423.91
5960 · Worker's Comp Insurance	19,275.78	26,871.00	-7,595.22
Total 5800 · Labor	1,246,777.09	1,278,310.00	-31,532.91
Total 5000 · Administrative	1,749,603.93	1,727,498.00	22,105.93
6000 · Operations			
6160 · Backflow Prevention	38.30	1,100.00	-1,061.70
6170 · Claims, Property Damage	0.00	10,000.00	-10,000.00
6180 · Communications			
6185 · SCADA Maintenance	13,484.84	25,000.00	-11,515.16
6180 · Communications - Other	0.00	0.00	0.00
Total 6180 · Communications	13,484.84	25,000.00	-11,515.16
6195 · Education & Training	26,558.69	16,000.00	10,558.69
6200 · Engineering			
6220 · General Engineering	404.78	10,000.00	-9,595.22
6230 · Water Quality Engineering	502,258.33	200,000.00	302,258.33
Total 6200 · Engineering	502,663.11	210,000.00	292,663.11
6320 · Equipment & Tools, Expensed	10,240.10	11,000.00	-759.90

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

	Water		
	Jul '25 - Jun 26	Budget	$ Over Budget
6330 · Facilities			
6335 · Alarm Services	5,839.48	2,000.00	3,839.48
6337 · Landscaping	21,904.00	20,000.00	1,904.00
Total 6330 · Facilities	27,743.48	22,000.00	5,743.48
6370 · Lab Supplies & Equipment	1,487.11	10,000.00	-8,512.89
6380 · Meter Reading	0.00	500.00	-500.00
6400 · Pumping			
6410 · Pumping Fuel & Electricity	90,197.18	105,000.00	-14,802.82
6420 · Pumping Maintenance, Generators	20,047.82	50,000.00	-29,952.18
6430 · Pumping Maintenance, General	1,426.56	6,000.00	-4,573.44
6440 · Pumping Equipment, Expensed	1,477.37	500.00	977.37
Total 6400 · Pumping	113,148.93	161,500.00	-48,351.07
6500 · Supply			
6510 · Maintenance, Raw Water Mains	4,063.48	1,000.00	3,063.48
6520 · Maintenance, Wells	17,170.30	10,000.00	7,170.30
6530 · Water Purchases	18,423.00	30,000.00	-11,577.00
Total 6500 · Supply	39,656.78	41,000.00	-1,343.22
6600 · Collection/Transmission			
6610 · Hydrants	15,570.33	10,000.00	5,570.33
6620 · Maintenance, Water Mains	74,418.56	75,000.00	-581.44
6630 · Maintenance, Water Svc Lines	11,739.08	15,000.00	-3,260.92
6640 · Maintenance, Tanks	4,411.01	10,000.00	-5,588.99
6650 · Maint., Distribution General	21,136.72	20,000.00	1,136.72
6660 · Maintenance, Collection System	0.00	1,000.00	-1,000.00
6665 · Meters - Sewer	0.00	0.00	0.00
6670 · Meters - Water	7,734.54	5,000.00	2,734.54
Total 6600 · Collection/Transmission	135,010.24	136,000.00	-989.76
6700 · Treatment			
6710 · Chemicals & Filtering	17,450.19	40,000.00	-22,549.81
6720 · Maintenance, Treatment Equip.	19,075.92	35,000.00	-15,924.08
6730 · Treatment Analysis	41,457.58	45,000.00	-3,542.42
Total 6700 · Treatment	77,983.69	120,000.00	-42,016.31
6770 · Uniforms	1,549.55	3,500.00	-1,950.45
6800 · Vehicles			
6810 · Fuel	9,336.20	12,000.00	-2,663.80
6820 · Truck Equipment, Expensed	1,342.52	2,000.00	-657.48
6830 · Truck Repairs	3,403.06	6,000.00	-2,596.94
Total 6800 · Vehicles	14,081.78	20,000.00	-5,918.22
Total 6000 · Operations	963,646.60	787,600.00	176,046.60
Total Expense	2,713,250.53	2,515,098.00	198,152.53
Net Ordinary Income	214,441.38	7,002.00	207,439.38

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

	Water		
	Jul '25 - Jun 26	Budget	$ Over Budget
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	395,334.00	220,000.00	175,334.00
7120 · Connection Fees (Remodel)	34,306.70	55,000.00	-20,693.30
7130 · Conn. Fees, PFP (New Constr)	1,201,623.50	190,000.00	1,011,623.50
7157 · Fixture Fee Refunds	-629.60	-50,000.00	49,370.40
7165 · Meter Pass Thru Costs	55,614.50		
Total 7100 · Connection Fees	1,686,249.10	415,000.00	1,271,249.10
7250 · CAMP Interest Income	266,058.06	250,000.00	16,058.06
7600 · Bond Revenues, G.O.	1,018,032.73	983,546.00	34,486.73
7650 · Water System Reliability	1,272,035.95	1,284,181.00	-12,145.05
Total 7000 · Capital Account Revenues	4,242,375.84	2,932,727.00	1,309,648.84
Total Other Income	4,242,375.84	2,932,727.00	1,309,648.84
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	1,113,194.35	3,092,000.00	-1,978,805.65
Total 8000 · Capital Improvement Program	1,113,194.35	3,092,000.00	-1,978,805.65
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	19,685.11	35,670.00	-15,984.89
9125 · PNC Equipment Lease Interest	2,110.50	2,253.00	-142.50
9150 · SRF Loan	47,878.41	47,878.00	0.41
9210 · Conservation Program/Rebates	200.00	3,000.00	-2,800.00
Total 9000 · Capital Account Expenses	69,874.02	88,801.00	-18,926.98
Total Other Expense	1,183,068.37	3,180,801.00	-1,997,732.63
Net Other Income	3,059,307.47	-248,074.00	3,307,381.47
Net Income	**3,273,748.85**	**-241,072.00**	**3,514,820.85**

Montara Water & Sanitary District
Balance Sheet by Class
As of June 30, 2026

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Tri-Counties Bank 9788	4,411.97	0.00	4,411.97
Wells Fargo Operating - Sewer	2,788,038.15	0.00	2,788,038.15
CAMP Investment Fund 4021-002			
Capital Reserve	9,563,776.72	0.00	9,563,776.72
Operating Reserve	1,864,915.00	0.00	1,864,915.00
Total CAMP Investment Fund 4021-002	11,428,691.72	0.00	11,428,691.72
LAIF Investment Fund			
Capital Reserve	93,434.88	0.00	93,434.88
Total LAIF Investment Fund	93,434.88	0.00	93,434.88
Total Sewer - Bank Accounts	14,314,576.72	0.00	14,314,576.72
Water - Bank Accounts			
Tri-Counties Bank 9806	0.00	43,045.76	43,045.76
Wells Fargo Operating - Water	0.00	61,410.10	61,410.10
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	5,940,866.37	5,940,866.37
Operating Reserve	0.00	1,257,549.00	1,257,549.00
Total CAMP Investment Fund 4021-001	0.00	7,198,415.37	7,198,415.37
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	1,065,966.19	1,065,966.19
Total Restricted Cash	0.00	1,065,966.19	1,065,966.19
Total Water - Bank Accounts	0.00	8,368,837.42	8,368,837.42
Total Checking/Savings	14,314,576.72	8,368,837.42	22,683,414.14
Accounts Receivable			
Sewer - Accounts Receivable			
Lease Receivable	425,047.96	0.00	425,047.96
Accounts Receivable	3,338.02	0.00	3,338.02
Total Sewer - Accounts Receivable	428,385.98	0.00	428,385.98
Water - Accounts Receivable			
Accounts Receivable	0.00	8,428.30	8,428.30
Accounts Rec. - Backflow	0.00	34,302.11	34,302.11
Accounts Rec. - Water Residents	0.00	261,949.37	261,949.37
Unbilled Water Receivables	0.00	260,978.82	260,978.82
Total Water - Accounts Receivable	0.00	565,658.60	565,658.60
Total Accounts Receivable	428,385.98	565,658.60	994,044.58
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	14,743,957.04	8,977,152.34	23,721,109.38
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

Montara Water & Sanitary District
Balance Sheet by Class
As of June 30, 2026

	Sewer	Water	TOTAL
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
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	**28,125,956.38**	**25,617,452.52**	**53,743,408.90**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	12,767.07	170,773.56	183,540.63
Total Accounts Payable	12,767.07	170,773.56	183,540.63
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	43,638.17	0.00	43,638.17
Total Sewer - Current Liabilities	65,827.65	0.00	65,827.65
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	-133,959.05	-133,959.05
SRF Loan Payable X109 - Current	0.00	-97,165.21	-97,165.21
Temporary Construction Meter	0.00	72,304.62	72,304.62
Total Water - Current Liabilities	0.00	-100,883.05	-100,883.05
Payroll Liabilities			
Employee Benefits Payable	-3,179.40	1,855.69	-1,323.71
Total Payroll Liabilities	-3,179.40	1,855.69	-1,323.71
Total Other Current Liabilities	45,044.25	-138,212.36	-93,168.11
Total Current Liabilities	57,811.32	32,561.20	90,372.52

Montara Water & Sanitary District
Balance Sheet by Class
As of June 30, 2026

	Sewer	Water	TOTAL
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
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	1,958,382.62	4,619,724.41	6,578,107.03
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	1,222,026.75	0.00	1,222,026.75
Total Sewer - Equity Accounts	13,423,595.02	0.00	13,423,595.02
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	-1,222,026.75	-1,222,026.75
Total Water - Equity Accounts	0.00	1,469,028.26	1,469,028.26
Equity Adjustment Account	9,441,252.63	16,254,951.00	25,696,203.63
Net Income	3,302,726.11	3,273,748.85	6,576,474.96
Total Equity	26,167,573.76	20,997,728.11	47,165,301.87
TOTAL LIABILITIES & EQUITY	**28,125,956.38**	**25,617,452.52**	**53,743,408.90**

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	3,548,149.57	2,879,711.02	2,788,038.15			
Tri Counties Bank Operating												4,411.97			
Sewer Reserve Accounts															
LAIF															
Capital Reserve	*90,570.64*	*90,570.64*	*90,570.64*	*91,560.02*	*91,560.02*	*91,560.02*	*92,528.14*	*92,528.14*	*92,528.14*	*93,434.88*	*93,434.88*	*93,434.88*			
Subtotal	*90,570.64*	*90,570.64*	*90,570.64*	*91,560.02*	*91,560.02*	*91,560.02*	*92,528.14*	*92,528.14*	*92,528.14*	*93,434.88*	*93,434.88*	*93,434.88*			
CAMP															
Capital Reserve	*7,239,517.25*	*7,273,569.21*	*6,855,201.04*	*6,886,753.55*	*6,916,224.67*	*6,945,652.31*	*6,974,471.51*	*7,000,427.51*	*9,956,229.92*	*9,492,261.41*	*9,528,495.11*	*9,563,776.72*			
Operating Reserve	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*	*1,864,915.00*			
Subtotal	*9,104,432.25*	*9,138,484.21*	*8,720,116.04*	*8,751,668.55*	*8,781,139.67*	*8,810,567.31*	*8,839,386.51*	*8,865,342.51*	*11,821,144.92*	*11,357,176.41*	*11,393,410.11*	*11,428,691.72*			
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	9,585,696.29	9,621,929.99	9,657,211.60	6,035,500.00	3,621,711.60	160%
Operating Reserve	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	1,864,915.00	-	100%
Total Reserves	9,195,002.89	9,229,054.85	8,810,686.68	8,843,228.57	8,872,699.69	8,902,127.33	8,931,914.65	8,957,870.65	11,913,673.06	11,450,611.29	11,486,844.99	11,522,126.60			
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	61,425.94	61,410.10	61,410.10			
Tri Counties Bank Operating											19,221.68	43,045.76			
Water - Reserve Accounts															
CAMP - Reserve Funds															
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	5,895,822.11	5,918,644.08	5,940,866.37	9,430,147.00	(3,489,280.63)	63%
Operating Reserve	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	1,257,549.00	-	100%
Subtotal	6,486,057.26	6,510,316.10	6,232,902.21	6,255,455.09	6,276,520.25	6,297,554.33	6,318,153.51	6,432,792.72	7,630,371.18	7,153,371.11	7,176,193.08	7,198,415.37			
Water - Restricted Accounts															
JP Morgan Chase															
2020 GO Bond Fund	1,177,738.40	685,965.60	687,961.34	688,023.55	694,196.49	694,196.49	1,142,910.63	744,786.06	745,271.77	767,123.75	1,065,131.29	1,065,966.19			
Subtotal	1,177,738.40	685,965.60	687,961.34	688,023.55	694,196.49	694,196.49	1,142,910.63	744,786.06	745,271.77	767,123.75	1,065,131.29	1,065,966.19			
Total Cash & Equivalents	17,725,726.39	16,936,941.48	17,003,429.18	16,562,657.49	16,347,559.59	21,602,102.05	21,587,997.96	21,286,567.32	20,945,715.83	22,980,681.66	22,688,512.16	22,683,414.14			

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
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	8,057.10	8,057.10	8,057.10	96,685.20	94,000.00	2,685.20	102.86%
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			1,308.00	100.00	1,208.00	1,308.0%
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							1,238.00			1,857.00	1,100.00	757.00	168.82%
4460 · Remodel Fees	1,113.00	601.00		143.00	459.00	286.00	918.00	459.00		2,226.00		143.00	6,348.00	10,000.00	-3,652.00	63.48%
Total 4400 · Fees	2,386.00	601.00	1,273.00	143.00	459.00	36,763.00	918.00	1,732.00		4,118.00		143.00	48,536.00	23,200.00	25,336.00	209.21%
4510 · Grants	21,793.81	45,586.00		8,078.58	64,937.13	78,583.26		78,690.18	130,998.95	47,353.64	14,886.36		490,907.91			
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	100,083.86	2,012.68	36,429.03	604,932.45	400,000.00	204,932.45	151.23%
4710 · Sewer Service Charges		1,562.77				2,269,703.46	710.35	307,863.75	227,439.18	1,278,995.71		373,041.14	4,459,316.36	4,512,531.00	-53,214.64	98.82%
4720 · Sewer Service Refunds, Customer	-2,392.26			-9,965.56		-4,111.90	-266.64			-2,507.25			-19,243.61	-35,000.00	15,756.39	54.98%
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	4,426.72	1,239.51	3,910.77	31,526.05	32,000.00	-473.95	98.52%
4990 · Other Revenue	11.40	31.71	51,805.20	11.40	31.94	118.44		47.97	2,143.01	86.08	15,053.33	28.66	69,369.14			
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	388,739.01	1,440,613.86	41,248.98	421,609.70	5,782,029.50	5,026,731.00	755,298.50	115.03%
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	388,739.01	1,440,613.86	41,248.98	421,609.70	5,782,029.50	5,026,731.00	755,298.50	115.03%
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	386.01	468.14	906.15	6,425.41	6,000.00	425.41	107.09%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00	400.00	200.00	200.00	200.00	4,382.68	4,000.00	382.68	109.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00		750.00		525.00	5,175.00	10,000.00	-4,825.00	51.75%
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	950.00	200.00	725.00	9,557.68	14,000.00	-4,442.32	68.27%
5250 · Conference Attendance				960.28						983.75	445.00		2,389.03	10,000.00	-7,610.97	23.89%
5270 · Information Systems		2,335.33	800.00	932.50	1,047.25	2,216.75	626.25	728.00	487.50	1,604.25	881.25	2,651.25	14,310.33	10,000.00	4,310.33	143.1%
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												4,032.00	4,032.00	4,200.00	-168.00	96.0%
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	20,044.97	7,816.09	12,179.85		126,605.00	200,000.00	-73,395.00	63.3%
5440 · Litigation	97,887.53	17,055.85	8,661.41		21,131.29	881.25	2,343.75	15,891.45	13,628.59	11,323.36			188,804.48			
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	33,673.56	19,139.45	12,179.85		315,409.48	200,000.00	115,409.48	157.71%
5510 · Maintenance, Office		327.50	462.98	894.37	1,018.75	348.28	293.59	565.92	197.50	206.89	455.00	327.50	5,098.28	10,000.00	-4,901.72	50.98%
5530 · Memberships			0.49	4,832.50								40.00	4,872.99	5,000.00	-127.01	97.46%
5540 · Office Supplies	290.96	171.24	252.76	632.29	284.29	425.72	351.77	224.25	1,268.47	226.25	692.06	771.78	5,591.84	8,500.00	-2,908.16	65.79%
5550 · Postage		338.54		970.60		338.54		345.68		345.68		453.68	2,792.72	3,000.00	-207.28	93.09%

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
5560 · Printing & Publishing	17.45	198.30	117.92	1,485.08	83.90	160.95	74.64	206.06	66.02	186.44	1,672.35	234.46	4,503.57	4,500.00	3.57	100.08%
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	4,875.00	4,815.00	2,925.00	67,450.00	60,000.00	7,450.00	112.42%
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	7,339.95	2,363.80	3,335.50	7,171.91	54,426.32	65,000.00	-10,573.68	83.73%
5640 · Data Services	1,199.50	9,650.67										1,199.50	12,049.67	11,000.00	1,049.67	109.54%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	2,562.00	3,000.00	-438.00	85.4%
5660 · Payroll Services	196.33	101.08	99.50	96.33	97.92	97.92	132.14	180.57	97.92	97.92	97.92	97.92	1,393.47	1,300.00	93.47	107.19%
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	10,391.37	7,550.22	8,461.92	11,607.83	152,868.96	155,688.00	-2,819.04	98.19%
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	2,832.78	3,352.65	3,134.35	38,314.22	35,000.00	3,314.22	109.47%
5730 · Mileage Reimbursement	8.18		42.23		24.29		292.69			32.75	360.21	95.49	855.84	2,000.00	-1,144.16	42.79%
5740 · Reference Materials	49.50								9.98	9.98	9.98	9.98	89.42	200.00	-110.58	44.71%
5790 · Other Adminstrative	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	1,936.35	2,689.12	1,936.35	28,479.13	24,643.00	3,836.13	115.57%
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	160.89	21,763.07	5,301.98	73,645.06	77,151.00	-3,505.94	95.46%
5830 · Disability Insurance	319.14		324.08	162.04	162.04	162.04	131.94	131.94	131.94	131.94	131.94	131.94	1,920.98	2,315.00	-394.02	82.98%
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	2,160.01	2,980.07	2,165.78	24,306.17	27,416.00	-3,109.83	88.66%
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	2,321.70	3,233.12	2,321.70	24,598.63	28,472.00	-3,873.37	86.4%
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	10,234.88	15,289.11	10,234.88	144,947.79	136,948.00	7,999.79	105.84%
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	17,335.05	22,803.82	17,410.55	219,107.33	198,159.00	20,948.33	110.57%
5930 · Staff Certification	175.00	175.00	4,000.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	9,750.00	21,600.00	-11,850.00	45.14%
5940 · Staff Overtime	798.44	393.75	65.62	262.50	437.49	240.62	1,651.56	229.68	568.75	65.63	262.50	65.63	5,042.17	1,539.00	3,503.17	327.63%
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	28,235.56	38,955.43	28,311.06	378,847.29	358,374.00	20,473.29	105.71%
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	34,946.45	69,752.75	40,168.81	535,415.73	524,498.00	10,917.73	102.08%
Total 5000 · Administrative	197,746.62	85,810.01	91,056.94	97,399.77	99,921.05	63,199.92	91,695.97	73,006.76	94,672.21	69,400.90	98,931.16	65,158.28	1,127,999.59	1,007,561.00	120,438.59	111.95%
6000 · Operations																
6170 · Claims, Property Damage	305.10												305.10	10,000.00	-9,694.90	3.05%
6195 · Education & Training									8,372.50	750.36			9,122.86	5,000.00	4,122.86	182.46%
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	3,420.00	5,848.00	2,550.00	70,363.75	65,000.00	5,363.75	108.25%
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	3,420.00	5,848.00	2,550.00	70,363.75	65,000.00	5,363.75	108.25%
6330 · Facilities																
6335 · Alarm Services	709.74	430.08	582.72	557.10	430.08	430.08	709.74		582.72	557.10	4,302.66	848.25	10,140.27	6,500.00	3,640.27	156.0%
6337 · Landscaping							4,550.00				100.00		4,650.00	6,000.00	-1,350.00	77.5%
Total 6330 · Facilities	709.74	430.08	582.72	557.10	430.08	430.08	5,259.74		582.72	557.10	4,402.66	848.25	14,790.27	12,500.00	2,290.27	118.32%
6400 · Pumping																

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
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	3,156.44	3,423.45	3,658.27	61,063.73	63,000.00	-1,936.27	96.93%
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	3,156.44	3,423.45	3,658.27	66,001.73	73,000.00	-6,998.27	90.41%
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	688.18	1,747.78	1,614.80	7,734.58	5,000.00	2,734.58	154.69%
Total 6600 · Collection/Transmission			139.36		67.80	77.48	3,244.22	77.48	77.48	688.18	1,747.78	1,614.80	7,734.58	15,000.00	-7,265.42	51.56%
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	291.15	335.13	237.59	3,112.09	3,500.00	-387.91	88.92%
6820 · Truck Equipment, Expensed		76.70	1.97		54.46	22.28	25.31				266.80		447.52	500.00	-52.48	89.5%
6830 · Truck Repairs	76.03							329.72	28.51			700.10	1,134.36	1,500.00	-365.64	75.62%
Total 6800 · Vehicles	289.81	269.17	219.85	176.81	333.79	244.42	330.61	589.36	409.38	291.15	601.93	937.69	4,693.97	5,500.00	-806.03	85.35%
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	21,762.92	21,762.92	21,762.92	261,155.04	261,155.00	0.04	100.0%
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	173,326.25	173,326.25	173,326.25	2,079,915.00	2,079,915.00		100.0%
6930 · SAM Prior Year Adjustment			21,793.81	8,078.58				78,583.26	130,998.95			14,886.36	254,340.96			
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	9,600.00	21,538.75	3,730.92	80,122.56	130,000.00	-49,877.44	61.63%
6960 · SAM NDWSCP					3,822.70	5,101.30					348.00		9,272.00	20,000.00	-10,728.00	46.36%
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	329,002.37	204,689.17	216,975.92	213,706.45	2,705,662.97	2,536,070.00	169,592.97	106.69%
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	347,679.00	213,552.40	232,999.74	223,315.46	2,878,675.23	2,722,270.00	156,405.23	105.75%
Total Expense	413,506.96	288,818.68	335,568.36	316,558.66	336,144.49	284,137.26	320,608.68	365,622.58	442,351.21	282,953.30	331,930.90	288,473.74	4,006,674.82	3,729,831.00	276,843.82	107.42%
Net Ordinary Income	-382,487.85	-228,684.07	-160,749.55	-314,032.99	-228,997.09	2,272,482.24	-189,384.73	60,706.32	-53,612.20	1,157,660.56	-290,681.92	133,135.96	1,775,354.68	1,296,900.00	478,454.68	136.89%
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		4,077.00			39,682.00	50,000.00	-10,318.00	79.36%
7155 · Add'l Fixture Units (Remodel)		6,136.00	5,736.00	16,049.00				9,204.00		10,738.00	17,903.50		65,766.50	115,000.00	-49,233.50	57.19%
7170 · Mainline Ext. Pass Thru		5,000.00											5,000.00			
Total 7100 · Connection Fees		96,706.00	5,736.00	16,049.00	5,744.00	1,355,002.00	15,340.00	11,886.00		14,815.00	17,903.50		1,539,181.50	415,000.00	1,124,181.50	370.89%
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	36,031.49	36,233.70	35,281.61	386,783.89	250,000.00	136,783.89	154.71%
7210 · LAIF Interest Earnings	981.54			989.38			968.12			906.74			3,845.78	4,000.00	-154.22	96.15%
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	36,938.23	36,233.70	35,281.61	390,629.67	254,000.00	136,629.67	153.79%
Total 7000 · Capital Account Revenues	34,967.10	130,757.96	37,367.83	48,590.89	35,215.12	1,384,429.64	45,127.32	37,842.00	34,341.27	51,753.23	54,137.20	35,281.61	1,929,811.17	669,000.00	1,260,811.17	288.46%

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
Total Other Income	34,967.10	130,757.96	37,367.83	48,590.89	35,215.12	1,384,429.64	45,127.32	37,842.00	34,341.27	51,753.23	54,137.20	35,281.61	1,929,811.17	669,000.00	1,260,811.17	288.46%
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	15,677.00	12,888.00	20,318.00	390,885.68	4,070,510.00	-3,679,624.32	9.6%
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	15,677.00	12,888.00	20,318.00	390,885.68	4,070,510.00	-3,679,624.32	9.6%
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	125.85	108.00	90.10	2,110.46	2,253.00	-142.54	93.67%
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	125.85	108.00	90.10	11,554.06	18,832.00	-7,277.94	61.35%
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	15,802.85	12,996.00	20,408.10	402,439.74	4,089,342.00	-3,686,902.26	9.84%
Net Other Income	10,412.15	105,698.36	-4,330.11	11,620.49	-1,605.71	1,351,959.32	-665.26	30,213.58	-67,896.48	35,950.38	41,141.20	14,873.51	1,527,371.43	-3,420,342.00	4,947,713.43	-44.66%
Net Income	**-372,075.70**	**-122,985.71**	**-165,079.66**	**-302,412.50**	**-230,602.80**	**3,624,441.56**	**-190,049.99**	**90,919.90**	**-121,508.68**	**1,193,610.94**	**-249,540.72**	**148,009.47**	**3,302,726.11**	**-2,123,442.00**	**5,426,168.11**	**-155.54%**

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)																
Total 4400 · Fees	1,273.00							1,273.00					2,546.00	15,600.00	-13,054.00	16.32%
4510 · Grants		136.00								67,846.98			67,982.98			
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	100,083.86	2,012.66	36,429.03	604,932.38	400,000.00	204,932.38	151.23%
4740 · Testing, Backflow	3,432.00		7,975.00	1,001.00	2,002.00	9,724.00	143.00	1,144.00	6,149.00	2,860.00	1,716.00	1,573.00	37,719.00	22,500.00	15,219.00	167.64%
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	222,907.56	139,831.50	215,683.63	190,213.97	2,214,394.54	2,100,000.00	114,394.54	105.45%
4850 · Water Sales Refunds, Customer	-3,086.24	-633.19	-6,294.30					-311.85					-10,325.58	-16,000.00	5,674.42	64.54%
4990 · Other Revenue		31.72			2,397.80	118.45		47.96	2,143.01			5,703.65	10,442.59			
Total Income	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,360.61	343,310.44	131,822.79	249,895.17	310,622.34	219,412.29	233,919.65	2,927,691.91	2,522,100.00	405,591.91	116.08%
Gross Profit	235,816.57	174,024.23	331,382.19	144,364.07	214,761.56	338,360.61	343,310.44	131,822.79	249,895.17	310,622.34	219,412.29	233,919.65	2,927,691.91	2,522,100.00	405,591.91	116.08%
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	386.01	468.15	906.16	6,425.45	6,000.00	425.45	107.09%
5200 · Board of Directors																
5210 · Board Meetings		400.00	200.00	1,450.00	532.68	200.00	200.00	400.00	400.00	200.00	200.00	200.00	4,382.68	4,000.00	382.68	109.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00		750.00		525.00	5,175.00	10,000.00	-4,825.00	51.75%
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	950.00	200.00	725.00	9,557.68	14,000.00	-4,442.32	68.27%
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	290.45	445.00		6,205.03	15,000.00	-8,794.97	41.37%
5270 · Information Systems		2,335.32	800.00	932.50	1,047.25	2,216.75	626.25	728.00	487.50	1,604.25	881.25	2,651.25	14,310.32	10,000.00	4,310.32	143.1%
5300 · Insurance																
5310 · Fidelity Bond														500.00	-500.00	
5320 · Property & Liability Insurance	12,622.01											1,904.00	14,526.01	16,350.00	-1,823.99	88.84%
Total 5300 · Insurance	12,622.01											1,904.00	14,526.01	16,850.00	-2,323.99	86.21%
5350 · LAFCO Assessment												5,152.00	5,152.00	5,500.00	-348.00	93.67%
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	20,044.96	7,816.08	12,179.85		137,092.96	75,000.00	62,092.96	182.79%
5440 · Litigation												-2,310.67	-2,310.67			
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	20,044.96	7,816.08	12,179.85	-2,310.67	134,782.29	75,000.00	59,782.29	179.71%
5510 · Maintenance, Office		327.50	462.97	894.37	1,018.75	348.28	293.60	565.93	197.50	206.89	455.00	327.50	5,098.29	10,000.00	-4,901.71	50.98%
5530 · Memberships	525.00		0.50	4,832.50	21,320.00		1,042.00					579.00	28,299.00	28,500.00	-201.00	99.3%
5540 · Office Supplies	290.95	204.76	252.74	632.28	284.28	425.71	351.76	224.22	1,268.45	226.24	692.05	771.76	5,625.20	8,500.00	-2,874.80	66.18%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
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
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	2,521.73	1,471.44	2,741.87	24,857.04	25,000.00	-142.96	99.43%
5560 · Printing & Publishing	1,646.76	198.30	117.90	1,485.08	336.65	160.96	74.63	311.50	66.01	186.43	1,672.34	234.43	6,490.99	7,000.00	-509.01	92.73%
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	4,875.00	4,815.00	2,925.00	67,450.00	60,000.00	7,450.00	112.42%
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	7,339.95	2,363.80	3,335.50	7,171.91	61,893.34	65,000.00	-3,106.66	95.22%
5640 · Data Services	1,199.50											12,784.50	13,984.00	13,000.00	984.00	107.57%
5650 · Labor & HR Support	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	213.50	2,562.00	3,000.00	-438.00	85.4%
5660 · Payroll Services	196.33	101.10	99.51	96.33	97.92	97.92	132.14	180.57	97.92	97.92	97.92	97.92	1,393.50	1,300.00	93.50	107.19%
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	10,391.37	7,550.22	8,461.92	23,192.83	162,270.34	157,688.00	4,582.34	102.91%
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	4,148.55	4,991.80	4,681.50	52,847.62	43,000.00	9,847.62	122.9%
5730 · Mileage Reimbursement	403.18	16.00	42.23		24.28	63.40	428.34		364.78	32.75	750.98	95.49	2,221.43	3,500.00	-1,278.57	63.47%
5740 · Reference Materials	49.50								9.98	9.98	9.98	9.98	89.42	500.00	-410.58	17.88%
5790 · Other Adminstrative	1,976.46	500.00			32.00			470.11		204.40			3,182.97			
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	4,837.69	5,439.80	5,093.22	61,237.87	93,350.00	-32,112.13	65.6%
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	473.83	22,076.01	16,934.92	181,555.22	189,574.00	-8,018.78	95.77%
5830 · Disability Insurance	680.64		692.92	346.46	346.46	346.46	282.10	282.10	282.10	282.10	282.10	282.10	4,105.54	5,436.00	-1,330.46	75.53%
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	5,331.22	5,988.15	5,616.27	61,568.46	64,375.00	-2,806.54	95.64%
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	5,093.70	5,634.41	5,396.59	53,103.31	57,197.00	-4,093.69	92.84%
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	10,234.88	15,289.12	10,234.88	144,947.80	136,948.00	7,999.80	105.84%
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	49,549.18	50,737.25	53,202.77	587,135.54	569,968.00	17,167.54	103.01%
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	2,600.00	2,600.00	2,650.00	36,400.00	55,200.00	-18,800.00	65.94%
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	3,704.46	5,929.97	3,607.00	58,050.02	59,138.00	-1,087.98	98.16%
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	3,600.00	3,720.00	3,720.00	39,397.55	20,253.00	19,144.55	194.53%
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	69,688.52	78,276.34	73,414.65	865,930.91	841,507.00	24,423.91	102.9%
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	85,707.06	117,696.81	106,737.75	1,246,777.09	1,278,310.00	-31,532.91	97.53%
Total 5000 · Administrative	160,558.11	124,016.37	160,992.94	154,813.72	158,130.76	151,942.68	158,733.66	116,176.17	153,622.06	111,841.04	150,376.57	148,399.85	1,749,603.93	1,727,498.00	22,105.93	101.28%
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	240.00	1,947.50		13,484.84	25,000.00	-11,515.16	53.94%
6180 · Communications - Other																
Total 6180 · Communications					2,578.94	803.27		4,107.63	3,807.50	240.00	1,947.50		13,484.84	25,000.00	-11,515.16	53.94%
6195 · Education & Training	499.00	110.00	195.00	102.75			559.99	2,367.83	22,098.28	355.00	270.84		26,558.69	16,000.00	10,558.69	165.99%

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
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
6200 · Engineering																
6220 · General Engineering	209.97			52.48				226.50	-84.17				404.78	10,000.00	-9,595.22	4.05%
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	66,181.02	54,201.40	47,449.73	502,258.33	200,000.00	302,258.33	251.13%
Total 6200 · Engineering	29,594.97	20,770.00	43,333.07	49,281.68	33,650.00	21,993.75	33,705.35	53,535.15	48,966.99	66,181.02	54,201.40	47,449.73	502,663.11	210,000.00	292,663.11	239.36%
6320 · Equipment & Tools, Expensed	934.92	356.71	1,210.35	271.69	194.47	991.51	249.56	250.66	383.76	1,574.42	707.02	3,115.03	10,240.10	11,000.00	-759.90	93.09%
6330 · Facilities																
6335 · Alarm Services	279.66		152.64	127.02			279.66	430.08	152.64	127.02	3,872.59	418.17	5,839.48	2,000.00	3,839.48	291.97%
6337 · Landscaping		860.00	1,065.00	1,925.00		6,564.00	5,615.00	860.00	1,065.00	1,925.00	100.00	1,925.00	21,904.00	20,000.00	1,904.00	109.52%
Total 6330 · Facilities	279.66	860.00	1,217.64	2,052.02		6,564.00	5,894.66	1,290.08	1,217.64	2,052.02	3,972.59	2,343.17	27,743.48	22,000.00	5,743.48	126.11%
6370 · Lab Supplies & Equipment			161.67		812.49						310.28	202.67	1,487.11	10,000.00	-8,512.89	14.87%
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	4,811.14	5,187.87	6,125.38	90,197.18	105,000.00	-14,802.82	85.9%
6420 · Pumping Maintenance, Generators			4,153.00		232.29	7,579.04	7,361.00		1,210.24	-487.75			20,047.82	50,000.00	-29,952.18	40.1%
6430 · Pumping Maintenance, General			47.89	93.61	669.10						237.72	378.24	1,426.56	6,000.00	-4,573.44	23.78%
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	4,323.39	5,425.59	6,503.62	113,148.93	161,500.00	-48,351.07	70.06%
6500 · Supply																
6510 · Maintenance, Raw Water Mains				151.09	3,141.69	429.91	155.36		185.43				4,063.48	1,000.00	3,063.48	406.35%
6520 · Maintenance, Wells		700.00	1,655.26	5,493.00	564.24	366.52	61.16	6,528.52	1,458.01	241.51	102.08		17,170.30	10,000.00	7,170.30	171.7%
6530 · Water Purchases					6,141.00		6,141.00			6,141.00			18,423.00	30,000.00	-11,577.00	61.41%
Total 6500 · Supply		700.00	1,655.26	5,644.09	9,846.93	796.43	6,357.52	6,528.52	1,643.44	6,382.51	102.08		39,656.78	41,000.00	-1,343.22	96.72%
6600 · Collection/Transmission																
6610 · Hydrants		2,100.01									12,333.54	1,136.78	15,570.33	10,000.00	5,570.33	155.7%
6620 · Maintenance, Water Mains			742.00		8,741.20	2,709.36	10,382.58	14,134.43		6,718.40	2,326.54	28,664.05	74,418.56	75,000.00	-581.44	99.23%
6630 · Maintenance, Water Svc Lines	241.30	3,760.13	2,843.88		1,004.25			3,839.82				49.70	11,739.08	15,000.00	-3,260.92	78.26%
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	6,422.29	7,230.70	875.00	21,136.72	20,000.00	1,136.72	105.68%
6660 · Maintenance, Collection System														1,000.00	-1,000.00	
6665 · Meters - Sewer																
6670 · Meters - Water			139.33		67.79	77.48	3,244.21	77.48	77.48	688.18	1,747.78	1,614.81	7,734.54	5,000.00	2,734.54	154.69%
Total 6600 · Collection/Transmission	241.30	5,860.14	3,725.21		9,813.24	2,885.94	14,692.08	27,009.34	975.22	13,828.87	23,638.56	32,340.34	135,010.24	136,000.00	-989.76	99.27%
6700 · Treatment																
6710 · Chemicals & Filtering	3,636.00		1,388.79	4,862.93	1,192.84		1,237.93		1,196.93		2,492.49	1,442.28	17,450.19	40,000.00	-22,549.81	43.63%
6720 · Maintenance, Treatment Equip.	325.22		7,345.57	10.00	74.09	1,934.05		3,550.16	897.86		469.43	4,469.54	19,075.92	35,000.00	-15,924.08	54.5%
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	1,488.00	6,148.29	1,574.30	41,457.58	45,000.00	-3,542.42	92.13%
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	1,488.00	9,110.21	7,486.12	77,983.69	120,000.00	-42,016.31	64.99%
6770 · Uniforms		65.61	80.79	232.76		483.38				304.06	105.74	277.21	1,549.55	3,500.00	-1,950.45	44.27%
6800 · Vehicles																

Montara Water & Sanitary District
Revenue & Expenditures Budget vs. Actual - Water
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
6810 · Fuel	641.32	577.41	653.64	530.44	837.97	666.43	915.88	778.92	1,142.62	873.43	1,005.38	712.76	9,336.20	12,000.00	-2,663.80	77.8%
6820 · Truck Equipment, Expensed		230.08	5.90		163.37	66.84	75.94				800.39		1,342.52	2,000.00	-657.48	67.13%
6830 · Truck Repairs	228.08							989.14	85.53			2,100.31	3,403.06	6,000.00	-2,596.94	56.72%
Total 6800 · Vehicles	869.40	807.49	659.54	530.44	1,001.34	733.27	991.82	1,768.06	1,228.15	873.43	1,805.77	2,813.07	14,081.78	20,000.00	-5,918.22	70.41%
Total 6000 · Operations	44,054.07	37,198.87	77,713.30	71,060.78	67,255.61	52,906.83	103,886.44	111,934.90	95,904.54	97,602.72	101,597.58	102,530.96	963,646.60	787,600.00	176,046.60	122.35%
Total Expense	204,612.18	161,215.24	238,706.24	225,874.50	225,386.37	204,849.51	262,620.10	228,111.07	249,526.60	209,443.76	251,974.15	250,930.81	2,713,250.53	2,515,098.00	198,152.53	107.88%
Net Ordinary Income	31,204.39	12,808.99	92,675.95	-81,510.43	-10,624.81	133,511.10	80,690.34	-96,288.28	368.57	101,178.58	-32,561.86	-17,011.16	214,441.38	7,002.00	207,439.38	3,062.57%
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							11,232.50		34,306.70	55,000.00	-20,693.30	62.38%
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	11,918.00	650.00		1,201,623.50	190,000.00	1,011,623.50	632.43%
7157 · Fixture Fee Refunds									-629.60				-629.60	-50,000.00	49,370.40	1.26%
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	-363.92	330.00		55,614.50			
Total 7100 · Connection Fees	37,845.50	93,525.50	591,009.51	38,811.02	45,897.59	347,675.00	466,487.00	22,769.50	18,461.90	11,554.08	12,212.50		1,686,249.10	415,000.00	1,271,249.10	406.33%
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	22,999.93	22,821.97	22,222.29	266,058.06	250,000.00	16,058.06	106.42%
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	294,460.15	3,547.39	147,934.63	1,018,032.73	983,546.00	34,486.73	103.51%
7650 · Water System Reliability		627.11				646,030.75	285.05	87,792.56	67,071.86	364,068.17		106,160.45	1,272,035.95	1,284,181.00	-12,145.05	99.05%
Total 7000 · Capital Account Revenues	62,057.03	118,411.45	614,750.97	61,426.11	73,135.69	1,461,703.77	489,121.43	222,863.64	130,924.19	693,082.33	38,581.86	276,317.37	4,242,375.84	2,932,727.00	1,309,648.84	144.66%
Total Other Income	62,057.03	118,411.45	614,750.97	61,426.11	73,135.69	1,461,703.77	489,121.43	222,863.64	130,924.19	693,082.33	38,581.86	276,317.37	4,242,375.84	2,932,727.00	1,309,648.84	144.66%
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	85,709.36	67,807.41	88,227.38	1,113,194.35	3,092,000.00	-1,978,805.65	36.0%
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	85,709.36	67,807.41	88,227.38	1,113,194.35	3,092,000.00	-1,978,805.65	36.0%
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	125.86	108.00	90.10	2,110.50	2,253.00	-142.50	93.68%
9150 · SRF Loan						24,488.05						23,390.36	47,878.41	47,878.00	0.41	100.0%
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	125.86	108.00	23,480.46	69,874.02	88,801.00	-18,926.98	78.69%
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	85,835.22	67,915.41	111,707.84	1,183,068.37	3,180,801.00	-1,997,732.63	37.19%
Net Other Income	58,539.75	33,070.34	449,905.59	-31,733.47	3,119.86	1,347,918.67	311,941.94	93,277.24	50,744.46	607,247.11	-29,333.55	164,609.53	3,059,307.47	-248,074.00	3,307,381.47	-1,233.22%
Net Income	**89,744.14**	**45,879.33**	**542,581.54**	**-113,243.90**	**-7,504.95**	**1,481,429.77**	**392,632.28**	**-3,011.04**	**51,113.03**	**708,425.69**	**-61,895.41**	**147,598.37**	**3,273,748.85**	**-241,072.00**	**3,514,820.85**	**-1,358.0%**