




MONTARA WATER AND SANITARY DISTRICT AGENDA

Prepared for the Meeting Of: July 9, 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 May 31, 2026 - Variances
over \$2,000:**

- 4220 Cell Tower Lease, \$2,461 above budget – Due to the updated lease agreement with Crown Castle.
- 4400 Fees, \$27,126 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 August & November, MWSD received a grant from San Mateo RCD as part of the Vallemar Rehab project.
- 4610 Property Tax Receipts, \$168,503 above budget – Additional receipts expected in June and July (to be accrued back).
- 4710 Sewer Service charges, \$426,256 below budget – Additional checks to be received in June & July (July to be accrued back to FY 25-26).
- 4720 Sewer Service Refunds, \$12,840 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 May 31, 2026, was \$343,206 above budget. Total operating revenue received to date is \$5,360,420.**
- 5200 Board of Directors, \$4,001 below budget – Director fees less than expected due to meeting cancellations and occasional director absences.
- 5250 Conference attendance, \$6,778 below budget – Conference attendance did not take place as much as was anticipated in FY 25-26.
- 5270 Information Systems, \$2,492 above budget – Additional assistance from Tech Solutions for various District computer issues.
- 5350 LAFCO Assessment, \$3,850 below budget – Payment is not typically made until June.
- 5400 Legal, \$119,896 above Budget – Active legal disputes.



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- 5510 Maintenance, Office, \$7,669 below budget – Activity related to monthly services for office maintenance.
- 5540 Office Supplies, \$2,972 below budget – costs are incurred as necessary.
- 5610 Accounting, \$9,525 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, \$12,329 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, \$3,097 above budget – Rates have increased for services.
- 5800 Labor, \$14,782 below budget – See specific line items for variances.
- 6170 Claims, property damage, \$8,862 below budget – Minimal activity to date.
- 6195 Education & Training, \$4,539 above budget – Leadership coaching for staff.
- 6200 Engineering, \$8,230 above budget – General engineering matters.
- 6330 Facilities, \$2,483 above budget – Installation of new alarm components at District offices.
- 6400 Pumping, \$4,573 below budget – Due to decreased need for generator maintenance.
- 6600 Collection/Transmission, \$7,360 below budget – Costs related to splitting meter expense 50/50 with water fund.
- 6900 SAM Expenses, \$167,226 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 May 31, 2026, were \$159,945 above budget.**
- **Total Overall Expenses for the period ending May 31, 2026, were \$251,104 above budget. For a net ordinary gain of \$92,102 above budget. Actual net ordinary gain is \$1,687,932.**
- 7100 Connection Fees, \$1,154,136 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, \$122,336 above budget – Due to the increased balance held in CAMP accounts.
- 8000 CIP, \$3,360,733 below budget – \$12,888 of CIP invoices paid in May 2026.
- 9200 IBank Loan, \$7,135 below budget – Due to timing.



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

- 4400 Fees, \$11,754 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.
- 4610 Property Tax Receipts, \$168,503 above budget – Additional receipts expected in June and July (to be accrued back).
- 4740 Testing, backflow, \$15,664 above budget – Mainly due to timing.
- 4810 Water Sales, Domestic, \$99,181 above budget – Difference due to timing of water service receipts as well as variability of usage.
- 4850 Water Sales Refunds, \$3,242 below budget – Refunds issued on an as needed basis.
- **Overall Total Operating Revenue for the period ending May 31, 2026, was \$347,558 above budget. Total operating revenue received to date is \$2,692,817.**
- 5200 Board of Directors, \$4,001 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, \$7,545 below budget – Additional conferences expected to be attended in Spring.
- 5270 Information Systems, \$2,492 above budget - Additional assistance from Tech Solutions for various District computer issues.
- 5300 Insurance, \$4,186 below budget – CSRMA annual insurance costs paid in July for the full fiscal year premiums. Premiums are less than prior year.
- 5400 Legal, \$56,163 above budget – Due to timing of billing.
- 5540 Office Supplies, \$2,938 below budget - costs are incurred as necessary.
- 5610 Accounting, \$9,525 above budget – Increased costs associated with audit & budget prep as well as additional office support.
- 5630 Consulting, \$4,862 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, \$8,749 above budget – Rate increases related to continued service.
- 5800 Labor & Wages, \$79,635 below budget – See specific line items for variances.



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- 6170 Claims, property damage, \$9,167 below budget – No activity to date.
- 6180 Communications, \$11,379 below budget – Cost of our SCADA system is less than anticipated.
- 6195 Education & Training, \$11,892 above budget – Leadership coaching provided to select staff.
- 6200 Engineering, \$262,713 above budget – Non capitalizable expenses incurred for Engineering support.
- 6320 Equipment & tools, expensed, \$2,958 below budget – Costs are incurred and paid for as needed.
- 6330 Facilities, \$5,234 above budget – Installation of new alarm components at District offices.
- 6370 Lab Supplies & Equipment, \$7,882 below budget – additional equipment expected to be paid for later in the fiscal year.
- 6400 Pumping – \$41,396 below budget – Cost related to generator maintenance are less than expected.
- 6500 Supply, \$2,074 above budget – Q3 water purchase payment expected to be made in April.
- 6600 Collection/Transmission, \$21,997 below budget – Water main line maintenance is less than expected.
- 6700 Treatment, \$39,897 below budget – Chemical expenses have been less than expected.
- 6800 Vehicles, \$7,065 below budget – Repair costs are less than anticipated through the current FY.
- **Overall Total Operating Expenses for the period ending May 31, 2026, were \$139,149 above budget.**
- **Total Overall Expenses for the period ending May 31, 2026, were \$98,122 above budget. For a net ordinary gain of \$249,436 budgeted vs. actual. The actual net ordinary gain was \$291,772.**
- 7100 Connection Fees, \$1,304,351 above budget – No new connections sold in May 2026. Large over budget due to payment of PFP connections for the Big Wave project & AHMC Seton Medical Coastside project.
- 7250 CAMP interest, \$14,669 above budget – Due to the increased balance held in reserve accounts.
- 7600 GO Bond Revenue, 113,448 below budget – Additional receipts from the County received in May.
- 7650 Water System Reliability, \$118,306 below budget – Additional remittances received in May & June.
- 8100 CIP, \$1,809,366 below budget – \$67,807 of CIP invoices paid in May.



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- 9100 GO Bond interest expense, \$15,985 below budget – Difference due to timing.
- 9210 Conservation program rebates, \$2,550 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 May 2026

	Jul '25 - May 26	Sewer Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4220 · Cell Tower Lease	88,628.10	86,166.63	2,461.47
4400 · Fees			
4410 · Administrative Fee (New Constr)	37,785.00	5,500.00	32,285.00
4420 · Administrative Fee (Remodel)	1,308.00	91.63	1,216.37
4430 · Inspection Fee (New Constr)	1,238.00	5,500.00	-4,262.00
4440 · Inspection Fee (Remodel)	1,857.00	1,008.37	848.63
4460 · Remodel Fees	6,205.00	9,166.63	-2,961.63
Total 4400 · Fees	48,393.00	21,266.63	27,126.37
4510 · Grants	490,907.91		
4610 · Property Tax Receipts	568,503.42	400,000.00	168,503.42
4710 · Sewer Service Charges	4,086,275.22	4,512,531.00	-426,255.78
4720 · Sewer Service Refunds, Customer	-19,243.61	-32,083.37	12,839.76
4760 · Waste Collection Revenues	27,615.28	29,333.37	-1,718.09
4990 · Other Revenue	69,340.48		
Total Income	5,360,419.80	5,017,214.26	343,205.54
Gross Profit	5,360,419.80	5,017,214.26	343,205.54
Expense			
5000 · Administrative			
5190 · Bank Fees	5,519.26	5,500.00	19.26
5200 · Board of Directors			
5210 · Board Meetings	4,182.68	3,666.63	516.05
5220 · Director Fees	4,650.00	9,166.63	-4,516.63
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	8,832.68	12,833.26	-4,000.58
5250 · Conference Attendance	2,389.03	9,166.63	-6,777.60
5270 · Information Systems	11,659.08	9,166.63	2,492.45
5300 · Insurance			
5310 · Fidelity Bond	0.00	458.37	-458.37
5320 · Property & Liability Insurance	14,488.01	14,325.00	163.01
Total 5300 · Insurance	14,488.01	14,783.37	-295.36
5350 · LAFCO Assessment	0.00	3,850.00	-3,850.00
5400 · Legal			
5430 · General Legal	114,425.15	183,333.37	-68,908.22
5440 · Litigation	188,804.48		
Total 5400 · Legal	303,229.63	183,333.37	119,896.26
5510 · Maintenance, Office	1,497.50	9,166.63	-7,669.13
5530 · Memberships	4,832.99	4,583.37	249.62
5540 · Office Supplies	4,820.06	7,791.63	-2,971.57
5550 · Postage	2,339.04	2,750.00	-410.96
5560 · Printing & Publishing	4,269.11	4,125.00	144.11

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

July 2025 through May 2026

	Jul '25 - May 26	Sewer Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	64,525.00	55,000.00	9,525.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	47,254.41	59,583.37	-12,328.96
5640 · Data Services	10,850.17	11,000.00	-149.83
5650 · Labor & HR Support	2,348.50	2,750.00	-401.50
5660 · Payroll Services	1,295.55	1,191.63	103.92
Total 5600 · Professional Services	141,261.13	144,913.00	-3,651.87
5710 · San Mateo Co. Tax Roll Charges	119.00	137.50	-18.50
5720 · Telephone & Internet	35,179.87	32,083.37	3,096.50
5730 · Mileage Reimbursement	760.35	1,833.37	-1,073.02
5740 · Reference Materials	79.44	183.37	-103.93
5790 · Other Administrative	10,865.08		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	24,833.32	22,589.38	2,243.94
5820 · Employee Benefits	68,343.08	70,721.75	-2,378.67
5830 · Disability Insurance	1,789.04	2,122.12	-333.08
5840 · Payroll Taxes	20,258.72	25,131.37	-4,872.65
5850 · PARS	20,204.66	26,099.37	-5,894.71
5900 · Wages			
5910 · Management	124,534.99	125,535.63	-1,000.64
5920 · Staff	187,643.24	181,645.75	5,997.49
5930 · Staff Certification	8,850.00	19,800.00	-10,950.00
5940 · Staff Overtime	4,910.91	1,410.75	3,500.16
5950 · Staff Standby	0.00	117.37	-117.37
Total 5900 · Wages	325,939.14	328,509.50	-2,570.36
5960 · Worker's Comp Insurance	3,618.47	4,595.25	-976.78
Total 5800 · Labor	464,986.43	479,768.74	-14,782.31
Total 5000 · Administrative	1,017,127.69	925,969.24	91,158.45
6000 · Operations			
6170 · Claims, Property Damage	305.10	9,166.63	-8,861.53
6195 · Education & Training	9,122.86	4,583.37	4,539.49
6200 · Engineering			
6220 · General Engineering	67,813.75	59,583.37	8,230.38
Total 6200 · Engineering	67,813.75	59,583.37	8,230.38
6330 · Facilities			
6335 · Alarm Services	9,292.02	5,958.37	3,333.65
6337 · Landscaping	4,650.00	5,500.00	-850.00
Total 6330 · Facilities	13,942.02	11,458.37	2,483.65
6400 · Pumping			
6410 · Pumping Fuel & Electricity	57,405.46	57,750.00	-344.54
6420 · Pumping Maintenance, Generators	4,938.00	9,166.63	-4,228.63
Total 6400 · Pumping	62,343.46	66,916.63	-4,573.17

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

July 2025 through May 2026

	Sewer		
	Jul '25 - May 26	Budget	\$ Over Budget
6600 · Collection/Transmission			
6660 · Maintenance, Collection System	0.00	9,166.63	-9,166.63
6665 · Meters - Sewer	6,119.78	4,583.37	1,536.41
Total 6600 · Collection/Transmission	6,119.78	13,750.00	-7,630.22
6770 · Uniforms	0.00	183.37	-183.37
6800 · Vehicles			
6810 · Fuel	2,874.50	3,208.37	-333.87
6820 · Truck Equipment, Expensed	447.52	458.37	-10.85
6830 · Truck Repairs	434.26	1,375.00	-940.74
Total 6800 · Vehicles	3,756.28	5,041.74	-1,285.46
6900 · Sewer Authority Midcoastside			
6910 · SAM Collections	239,392.12	239,392.12	0.00
6920 · SAM Operations	1,906,588.75	1,906,588.75	0.00
6930 · SAM Prior Year Adjustment	239,454.60		
6940 · SAM Maintenance, Collection Sys	20,857.41	41,250.00	-20,392.59
6950 · SAM Maintenance, Pumping	76,391.64	119,166.63	-42,774.99
6960 · SAM NDWSCP	9,272.00	18,333.37	-9,061.37
Total 6900 · Sewer Authority Midcoastside	2,491,956.52	2,324,730.87	167,225.65
Total 6000 · Operations	2,655,359.77	2,495,414.35	159,945.42
Total Expense	3,672,487.46	3,421,383.59	251,103.87
Net Ordinary Income	1,687,932.34	1,595,830.67	92,101.67
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	1,398,053.00	192,500.00	1,205,553.00
7120 · Connection Fees (Remodel)	30,680.00	55,000.00	-24,320.00
7152 · Connection Fee Refunds	0.00	-18,333.37	18,333.37
7153 · Add'l Fixture Units (New Const)	39,682.00	45,833.37	-6,151.37
7155 · Add'l Fixture Units (Remodel)	65,766.50	105,416.63	-39,650.13
7157 · Fixture Fee Refunds	-4,628.75		
7170 · Mainline Ext. Pass Thru	5,000.00		
Total 7100 · Connection Fees	1,534,552.75	380,416.63	1,154,136.12
7200 · Interest Income			
7205 · CAMP Interest Earnings	351,502.28	229,166.63	122,335.65
7210 · LAIF Interest Earnings	3,845.78	3,000.00	845.78
7200 · Interest Income - Other	0.00	0.00	0.00
Total 7200 · Interest Income	355,348.06	232,166.63	123,181.43
Total 7000 · Capital Account Revenues	1,889,900.81	612,583.26	1,277,317.55
Total Other Income	1,889,900.81	612,583.26	1,277,317.55

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

	Jul '25 - May 26	Sewer Budget	\$ Over Budget
Other Expense			
8000 · Capital Improvement Program			
8075 · Sewer	370,567.68	3,731,300.87	-3,360,733.19
Total 8000 · Capital Improvement Program	370,567.68	3,731,300.87	-3,360,733.19
9000 · Capital Account Expenses			
9125 · PNC Equipment Lease Interest	2,020.36	2,162.69	-142.33
9200 · I-Bank Loan	9,443.60	16,579.00	-7,135.40
Total 9000 · Capital Account Expenses	11,463.96	18,741.69	-7,277.73
Total Other Expense	382,031.64	3,750,042.56	-3,368,010.92
Net Other Income	1,507,869.17	-3,137,459.30	4,645,328.47
Net Income	3,195,801.51	-1,541,628.63	4,737,430.14

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

July 2025 through May 2026

	Jul '25 - May 26	Water Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
4400 · Fees			
4410 · Administrative Fee (New Constr)	1,308.00	6,875.00	-5,567.00
4420 · Administrative Fee (Remodel)	0.00	550.00	-550.00
4430 · Inspection Fee (New Constr)	1,238.00	6,875.00	-5,637.00
4440 · Inspection Fee (Remodel)	0.00		
Total 4400 · Fees	2,546.00	14,300.00	-11,754.00
4510 · Grants	67,982.98		
4610 · Property Tax Receipts	568,503.35	400,000.00	168,503.35
4740 · Testing, Backflow	36,289.00	20,625.00	15,664.00
4810 · Water Sales, Domestic	2,024,180.57	1,925,000.00	99,180.57
4850 · Water Sales Refunds, Customer	-11,424.28	-14,666.63	3,242.35
4990 · Other Revenue	4,738.94		
Total Income	2,692,816.56	2,345,258.37	347,558.19
Gross Profit	2,692,816.56	2,345,258.37	347,558.19
Expense			
5000 · Administrative			
5190 · Bank Fees	5,519.29	5,500.00	19.29
5200 · Board of Directors			
5210 · Board Meetings	4,182.68	3,666.63	516.05
5220 · Director Fees	4,650.00	9,166.63	-4,516.63
5230 · Election Expenses	0.00	0.00	0.00
Total 5200 · Board of Directors	8,832.68	12,833.26	-4,000.58
5240 · CDPH Fees	20,766.76	23,000.00	-2,233.24
5250 · Conference Attendance	6,205.03	13,750.00	-7,544.97
5270 · Information Systems	11,659.07	9,166.63	2,492.44
5300 · Insurance			
5310 · Fidelity Bond	0.00	458.37	-458.37
5320 · Property & Liability Insurance	12,622.01	16,350.00	-3,727.99
Total 5300 · Insurance	12,622.01	16,808.37	-4,186.36
5350 · LAFCO Assessment	0.00	0.00	0.00
5400 · Legal			
5430 · General Legal	124,913.11	68,750.00	56,163.11
Total 5400 · Legal	124,913.11	68,750.00	56,163.11
5510 · Maintenance, Office	8,044.07	9,166.63	-1,122.56
5530 · Memberships	27,720.00	28,500.00	-780.00
5540 · Office Supplies	4,853.44	7,791.63	-2,938.19
5550 · Postage	22,115.17	22,916.63	-801.46
5560 · Printing & Publishing	6,256.56	6,416.63	-160.07

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

July 2025 through May 2026

	Water		
	Jul '25 - May 26	Budget	\$ Over Budget
5600 · Professional Services			
5610 · Accounting	64,525.00	55,000.00	9,525.00
5620 · Audit	14,987.50	15,388.00	-400.50
5630 · Consulting	54,721.43	59,583.37	-4,861.94
5640 · Data Services	1,199.50	11,916.63	-10,717.13
5650 · Labor & HR Support	2,348.50	2,750.00	-401.50
5660 · Payroll Services	1,295.58	1,191.63	103.95
Total 5600 · Professional Services	139,077.51	145,829.63	-6,752.12
5710 · San Mateo Co. Tax Roll Charges	119.00	137.50	-18.50
5720 · Telephone & Internet	48,166.12	39,416.63	8,749.49
5730 · Mileage Reimbursement	2,125.94	3,208.37	-1,082.43
5740 · Reference Materials	79.44	458.37	-378.93
5790 · Other Administrative	3,182.97		
5800 · Labor			
5810 · CalPERS 457 Deferred Plan	53,149.01	85,570.87	-32,421.86
5820 · Employee Benefits	164,620.30	173,776.13	-9,155.83
5830 · Disability Insurance	3,823.44	4,983.00	-1,159.56
5840 · Payroll Taxes	52,662.98	59,010.38	-6,347.40
5850 · PARS	44,619.16	52,430.62	-7,811.46
5900 · Wages			
5910 · Management	124,534.99	125,535.63	-1,000.64
5920 · Staff	508,050.37	522,470.63	-14,420.26
5930 · Staff Certification	32,450.00	50,600.00	-18,150.00
5940 · Staff Overtime	50,847.02	54,209.87	-3,362.85
5950 · Staff Standby	33,637.55	18,565.25	15,072.30
Total 5900 · Wages	749,519.93	771,381.38	-21,861.45
5960 · Worker's Comp Insurance	19,275.78	20,153.25	-877.47
Total 5800 · Labor	1,087,670.60	1,167,305.63	-79,635.03
Total 5000 · Administrative	1,539,928.77	1,580,955.91	-41,027.14
6000 · Operations			
6160 · Backflow Prevention	38.30	1,008.37	-970.07
6170 · Claims, Property Damage	0.00	9,166.63	-9,166.63
6180 · Communications			
6185 · SCADA Maintenance	11,537.34	22,916.63	-11,379.29
6180 · Communications - Other	0.00	0.00	0.00
Total 6180 · Communications	11,537.34	22,916.63	-11,379.29
6195 · Education & Training	26,558.69	14,666.63	11,892.06
6200 · Engineering			
6220 · General Engineering	404.78	9,166.63	-8,761.85
6230 · Water Quality Engineering	454,808.60	183,333.37	271,475.23
Total 6200 · Engineering	455,213.38	192,500.00	262,713.38
6320 · Equipment & Tools, Expensed	7,125.07	10,083.37	-2,958.30

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

July 2025 through May 2026

	Jul '25 - May 26	Water Budget	\$ Over Budget
6330 · Facilities			
6335 · Alarm Services	5,421.31	1,833.37	3,587.94
6337 · Landscaping	19,979.00	18,333.37	1,645.63
Total 6330 · Facilities	25,400.31	20,166.74	5,233.57
6370 · Lab Supplies & Equipment	1,284.44	9,166.63	-7,882.19
6380 · Meter Reading	0.00	458.37	-458.37
6400 · Pumping			
6410 · Pumping Fuel & Electricity	84,071.80	96,250.00	-12,178.20
6420 · Pumping Maintenance, Generators	20,047.82	45,833.37	-25,785.55
6430 · Pumping Maintenance, General	1,048.32	5,500.00	-4,451.68
6440 · Pumping Equipment, Expensed	1,477.37	458.37	1,019.00
Total 6400 · Pumping	106,645.31	148,041.74	-41,396.43
6500 · Supply			
6510 · Maintenance, Raw Water Mains	4,063.48	916.63	3,146.85
6520 · Maintenance, Wells	17,170.30	9,166.63	8,003.67
6530 · Water Purchases	18,423.00	27,500.00	-9,077.00
Total 6500 · Supply	39,656.78	37,583.26	2,073.52
6600 · Collection/Transmission			
6610 · Hydrants	14,433.55	9,166.63	5,266.92
6620 · Maintenance, Water Mains	45,754.51	68,750.00	-22,995.49
6630 · Maintenance, Water Svc Lines	11,689.38	13,750.00	-2,060.62
6640 · Maintenance, Tanks	4,411.01	9,166.63	-4,755.62
6650 · Maint., Distribution General	20,261.72	18,333.37	1,928.35
6660 · Maintenance, Collection System	0.00	916.63	-916.63
6665 · Meters - Sewer	0.00	0.00	0.00
6670 · Meters - Water	6,119.73	4,583.37	1,536.36
Total 6600 · Collection/Transmission	102,669.90	124,666.63	-21,996.73
6700 · Treatment			
6710 · Chemicals & Filtering	16,000.28	36,666.63	-20,666.35
6720 · Maintenance, Treatment Equip.	14,211.38	32,083.37	-17,871.99
6730 · Treatment Analysis	39,883.28	41,250.00	-1,366.72
6700 · Treatment - Other	7.63		
Total 6700 · Treatment	70,102.57	110,000.00	-39,897.43
6770 · Uniforms	1,272.34	3,208.37	-1,936.03
6800 · Vehicles			
6810 · Fuel	8,623.44	11,000.00	-2,376.56
6820 · Truck Equipment, Expensed	1,342.52	1,833.37	-490.85
6830 · Truck Repairs	1,302.75	5,500.00	-4,197.25
Total 6800 · Vehicles	11,268.71	18,333.37	-7,064.66

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

July 2025 through May 2026

	Water		\$ Over Budget
	Jul '25 - May 26	Budget	
6890 · Other Operations	2,342.50		
Total 6000 · Operations	861,115.64	721,966.74	139,148.90
Total Expense	2,401,044.41	2,302,922.65	98,121.76
Net Ordinary Income	291,772.15	42,335.72	249,436.43
Other Income/Expense			
Other Income			
7000 · Capital Account Revenues			
7100 · Connection Fees			
7110 · Connection Fees (New Constr)	395,334.00	201,666.63	193,667.37
7120 · Connection Fees (Remodel)	34,306.70	50,416.63	-16,109.93
7130 · Conn. Fees, PFP (New Constr)	1,201,623.50	174,166.63	1,027,456.87
7157 · Fixture Fee Refunds	-2,110.85	-45,833.37	43,722.52
7165 · Meter Pass Thru Costs	55,614.50		
Total 7100 · Connection Fees	1,684,767.85	380,416.52	1,304,351.33
7250 · CAMP Interest Income	243,835.77	229,166.63	14,669.14
7600 · Bond Revenues, G.O.	870,098.10	983,546.00	-113,447.90
7650 · Water System Reliability	1,165,875.50	1,284,181.00	-118,305.50
Total 7000 · Capital Account Revenues	3,964,577.22	2,877,310.15	1,087,267.07
Total Other Income	3,964,577.22	2,877,310.15	1,087,267.07
Other Expense			
8000 · Capital Improvement Program			
8100 · Water	1,024,966.97	2,834,333.37	-1,809,366.40
Total 8000 · Capital Improvement Program	1,024,966.97	2,834,333.37	-1,809,366.40
9000 · Capital Account Expenses			
9100 · Interest Expense - GO Bonds	19,685.11	35,670.00	-15,984.89
9125 · PNC Equipment Lease Interest	2,020.40	2,162.69	-142.29
9150 · SRF Loan	24,488.05	24,487.00	1.05
9210 · Conservation Program/Rebates	200.00	2,750.00	-2,550.00
Total 9000 · Capital Account Expenses	46,393.56	65,069.69	-18,676.13
Total Other Expense	1,071,360.53	2,899,403.06	-1,828,042.53
Net Other Income	2,893,216.69	-22,092.91	2,915,309.60
Net Income	3,184,988.84	20,242.81	3,164,746.03

Montara Water & Sanitary District Balance Sheet by Class

As of May 31, 2026

	Sewer	Water	TOTAL
ASSETS			
Current Assets			
Checking/Savings			
Sewer - Bank Accounts			
Wells Fargo Operating - Sewer	2,879,711.02	0.00	2,879,711.02
CAMP Investment Fund 4021-002			
Capital Reserve	9,528,495.11	0.00	9,528,495.11
Operating Reserve	1,864,915.00	0.00	1,864,915.00
Total CAMP Investment Fund 4021-002	11,393,410.11	0.00	11,393,410.11
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	14,366,556.01	0.00	14,366,556.01
Water - Bank Accounts			
Tri-Counties Bank 9806	0.00	19,221.68	19,221.68
Wells Fargo Operating - Water	0.00	61,410.10	61,410.10
CAMP Investment Fund 4021-001			
Capital Reserve	0.00	5,918,644.08	5,918,644.08
Operating Reserve	0.00	1,257,549.00	1,257,549.00
Total CAMP Investment Fund 4021-001	0.00	7,176,193.08	7,176,193.08
Restricted Cash			
2020 GO Bonds Fund - Chase	0.00	1,065,131.29	1,065,131.29
Total Restricted Cash	0.00	1,065,131.29	1,065,131.29
Total Water - Bank Accounts	0.00	8,321,956.15	8,321,956.15
Total Checking/Savings	14,366,556.01	8,321,956.15	22,688,512.16
Accounts Receivable			
Sewer - Accounts Receivable			
Lease Receivable	425,047.96	0.00	425,047.96
Accounts Receivable	7,971.19	0.00	7,971.19
Total Sewer - Accounts Receivable	433,019.15	0.00	433,019.15
Water - Accounts Receivable			
Accounts Receivable	0.00	8,068.30	8,068.30
Accounts Rec. - Backflow	0.00	35,875.11	35,875.11
Accounts Rec. - Water Residents	0.00	241,731.17	241,731.17
Unbilled Water Receivables	0.00	260,978.82	260,978.82
Total Water - Accounts Receivable	0.00	546,653.40	546,653.40
Total Accounts Receivable	433,019.14	546,653.41	979,672.55
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	14,800,569.49	8,911,265.88	23,711,835.37
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
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

Montara Water & Sanitary District Balance Sheet by Class

As of May 31, 2026

	Sewer	Water	TOTAL
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	28,182,568.83	25,551,566.06	53,734,134.89
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	58,108.80	162,889.96	220,998.76
Total Accounts Payable	58,108.80	162,889.96	220,998.76
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	54,818.27	0.00	54,818.27
PNC Equip. Loan - S/T	7,297.42	0.00	7,297.42
Total Sewer - Current Liabilities	84,305.17	0.00	84,305.17
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	-121,750.14	-121,750.14
PNC Equip. Loan - S/T	0.00	7,297.38	7,297.38
Temporary Construction Meter	0.00	73,837.21	73,837.21
Total Water - Current Liabilities	0.00	17,321.04	17,321.04
Payroll Liabilities			
Employee Benefits Payable	714.66	10,232.49	10,947.15
Total Payroll Liabilities	714.66	10,232.49	10,947.15
Total Other Current Liabilities	67,415.83	-11,631.47	55,784.36
Total Current Liabilities	125,524.63	151,258.49	276,783.12
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	2,026,095.93	4,738,421.70	6,764,517.63
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	1,317,850.49	0.00	1,317,850.49
Total Sewer - Equity Accounts	13,519,418.76	0.00	13,519,418.76

Montara Water & Sanitary District Balance Sheet by Class

As of May 31, 2026

	Sewer	Water	TOTAL
Water - Equity Accounts			
Capital Assets Net	0.00	2,868,858.70	2,868,858.70
Restricted Debt Service	0.00	1,384,997.90	1,384,997.90
Unrestricted	0.00	-1,562,801.59	-1,562,801.59
Retained Earnings	0.00	-1,317,850.49	-1,317,850.49
Total Water - Equity Accounts	0.00	1,373,204.52	1,373,204.52
Equity Adjustment Account	9,441,252.63	16,254,951.00	25,696,203.63
Net Income	3,195,801.51	3,184,988.84	6,380,790.35
Total Equity	26,156,472.90	20,813,144.36	46,969,617.26
TOTAL LIABILITIES & EQUITY	28,182,568.83	25,551,566.06	53,734,134.89

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				
<i>Sewer Reserve Accounts</i>															
<i>LAIF</i>															
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				
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	-			
<i>CAMP</i>															
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				
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				
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	-			
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	-	6,035,500.00	3,550,196.29	159%
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	-	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	-			
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				
Tri Counties Bank Operating											19,221.68				
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	5,895,822.11	5,918,644.08		9,430,147.00	(3,534,324.89)	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	-	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	-			
Water - Restricted Accounts															
<i>JP Morgan Chase</i>															
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				
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	-			
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	-			

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	8,057.10	8,057.10		88,628.10	94,000.00	-5,371.90	94.29%
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			6,205.00	10,000.00	-3,795.00	62.05%
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			48,393.00	23,200.00	25,193.00	208.59%
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		568,503.42	400,000.00	168,503.42	142.13%
4710 · Sewer Service Charges		1,562.77				2,269,703.46	710.35	307,863.75	227,439.18	1,278,995.71			4,086,275.22	4,512,531.00	-426,255.78	90.55%
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		27,615.28	32,000.00	-4,384.72	86.3%
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		69,340.48			
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		5,360,419.80	5,026,731.00	333,688.80	106.64%
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		5,360,419.80	5,026,731.00	333,688.80	106.64%
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		5,519.26	6,000.00	-480.74	91.99%
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		4,182.68	4,000.00	182.68	104.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00		750.00			4,650.00	10,000.00	-5,350.00	46.5%
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		8,832.68	14,000.00	-5,167.32	63.09%
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		11,659.08	10,000.00	1,659.08	116.59%
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	20,044.97	7,816.09			114,425.15	200,000.00	-85,574.85	57.21%
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			303,229.63	200,000.00	103,229.63	151.62%
5510 · Maintenance, Office		327.50	130.00	130.00	195.00	130.00		130.00			455.00		1,497.50	10,000.00	-8,502.50	14.98%
5530 · Memberships			0.49	4,832.50									4,832.99	5,000.00	-167.01	96.66%
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		4,820.06	8,500.00	-3,679.94	56.71%
5550 · Postage		338.54		970.60		338.54		345.68		345.68			2,339.04	3,000.00	-660.96	77.97%

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
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		4,269.11	4,500.00	-230.89	94.87%
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		64,525.00	60,000.00	4,525.00	107.54%
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		47,254.41	65,000.00	-17,745.59	72.7%
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	213.50	213.50		2,348.50	3,000.00	-651.50	78.28%
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		1,295.55	1,300.00	-4.45	99.66%
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		141,261.13	155,688.00	-14,426.87	90.73%
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		35,179.87	35,000.00	179.87	100.51%
5730 · Mileage Reimbursement	8.18		42.23		24.29		292.69			32.75	360.21		760.35	2,000.00	-1,239.65	38.02%
5740 · Reference Materials	49.50								9.98	9.98	9.98		79.44	200.00	-120.56	39.72%
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	1,936.35	979.66		24,833.32	24,643.00	190.32	100.77%
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		68,343.08	77,151.00	-8,807.92	88.58%
5830 · Disability Insurance	319.14		324.08	162.04	162.04	162.04	131.94	131.94	131.94	131.94	131.94		1,789.04	2,315.00	-525.96	77.28%
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	1,098.40		20,258.72	27,416.00	-7,157.28	73.89%
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	1,160.85		20,204.66	28,472.00	-8,267.34	70.96%
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	5,111.19		124,534.99	136,948.00	-12,413.01	90.94%
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	8,750.28		187,643.24	198,159.00	-10,515.76	94.69%
5930 · Staff Certification	175.00	175.00	4,000.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	300.00		8,850.00	21,600.00	-12,750.00	40.97%
5940 · Staff Overtime	798.44	393.75	65.62	262.50	437.49	240.62	1,651.56	229.68	568.75	65.63	196.87		4,910.91	1,539.00	3,371.91	319.1%
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	14,358.34		325,939.14	358,374.00	-32,434.86	90.95%
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	39,492.26		464,986.43	524,498.00	-59,511.57	88.65%
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	94,474.71	69,194.01	56,490.82		1,017,127.69	1,007,561.00	9,566.69	100.95%
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		67,813.75	65,000.00	2,813.75	104.33%
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		67,813.75	65,000.00	2,813.75	104.33%
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		9,292.02	6,500.00	2,792.02	142.95%
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		13,942.02	12,500.00	1,442.02	111.54%
6400 · Pumping																

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
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		57,405.46	63,000.00	-5,594.54	91.12%
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		62,343.46	73,000.00	-10,656.54	85.4%
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		6,119.78	5,000.00	1,119.78	122.4%
Total 6600 · Collection/Transmission			139.36		67.80	77.48	3,244.22	77.48	77.48	688.18	1,747.78		6,119.78	15,000.00	-8,880.22	40.8%
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		2,874.50	3,500.00	-625.50	82.13%
6820 · Truck Equipment, Expensed		76.70	1.97		54.46	22.28	25.31						447.52	500.00	-52.48	89.5%
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	291.15	601.93		3,756.28	5,500.00	-1,743.72	68.3%
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		239,392.12	261,155.00	-21,762.88	91.67%
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		1,906,588.75	2,079,915.00	-173,326.25	91.67%
6930 · SAM Prior Year Adjustment			21,793.81	8,078.58					78,583.26	130,998.95			239,454.60			
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		76,391.64	130,000.00	-53,608.36	58.76%
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		2,491,956.52	2,536,070.00	-44,113.48	98.26%
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		2,655,359.77	2,722,270.00	-66,910.23	97.54%
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	442,153.71	282,746.41	289,490.56		3,672,487.46	3,729,831.00	-57,343.54	98.46%
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	-53,414.70	1,157,867.45	-248,241.58		1,687,932.34	1,296,900.00	391,032.34	130.15%
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%
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		14,815.00	17,903.50		1,534,552.75	415,000.00	1,119,552.75	369.77%
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		351,502.28	250,000.00	101,502.28	140.6%
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		355,348.06	254,000.00	101,348.06	139.9%

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 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	51,753.23	54,137.20		1,889,900.81	669,000.00	1,220,900.81	282.5%
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	51,753.23	54,137.20		1,889,900.81	669,000.00	1,220,900.81	282.5%
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		370,567.68	4,070,510.00	-3,699,942.32	9.1%
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		370,567.68	4,070,510.00	-3,699,942.32	9.1%
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		2,020.36	2,253.00	-232.64	89.67%
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		11,463.96	18,832.00	-7,368.04	60.88%
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		382,031.64	4,089,342.00	-3,707,310.36	9.34%
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	35,950.38	41,141.20		1,507,869.17	-3,420,342.00	4,928,211.17	-44.09%
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	-121,311.18	1,193,817.83	-207,100.38		3,195,801.51	-2,123,442.00	5,319,243.51	-150.5%

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		568,503.35	400,000.00	168,503.35	142.13%
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	2,860.00	1,716.00		36,289.00	22,500.00	13,789.00	161.28%
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	222,907.56	139,831.50	215,683.63		2,024,180.57	2,100,000.00	-75,819.43	96.39%
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	118.45		47.96	2,143.01				4,738.94			
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	249,895.17	310,622.34	219,412.29		2,692,816.56	2,522,100.00	170,716.56	106.77%
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	249,895.17	310,622.34	219,412.29		2,692,816.56	2,522,100.00	170,716.56	106.77%
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		5,519.29	6,000.00	-480.71	91.99%
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		4,182.68	4,000.00	182.68	104.57%
5220 · Director Fees		750.00	600.00	675.00	375.00		1,125.00	375.00		750.00			4,650.00	10,000.00	-5,350.00	46.5%
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		8,832.68	14,000.00	-5,167.32	63.09%
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		11,659.07	10,000.00	1,659.07	116.59%
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	20,044.96	7,816.08			124,913.11	75,000.00	49,913.11	166.55%
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			124,913.11	75,000.00	49,913.11	166.55%
5510 · Maintenance, Office		327.50	795.95	1,658.74	1,842.50	566.56	587.19	1,001.85	395.00	413.78	455.00		8,044.07	10,000.00	-1,955.93	80.44%
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%
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		4,853.44	8,500.00	-3,646.56	57.1%
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		22,115.17	25,000.00	-2,884.83	88.46%
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		6,256.56	7,000.00	-743.44	89.38%

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
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		64,525.00	60,000.00	4,525.00	107.54%
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		54,721.43	65,000.00	-10,278.57	84.19%
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	213.50	213.50		2,348.50	3,000.00	-651.50	78.28%
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		1,295.58	1,300.00	-4.42	99.66%
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		139,077.51	157,688.00	-18,610.49	88.2%
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		48,166.12	43,000.00	5,166.12	112.01%
5730 · Mileage Reimbursement	403.18	16.00	42.23		24.28	63.40	428.34		364.78	32.75	750.98		2,125.94	3,500.00	-1,374.06	60.74%
5740 · Reference Materials	49.50								9.98	9.98	9.98		79.44	500.00	-420.56	15.89%
5790 · Other Administrative	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	2,444.16		53,149.01	93,350.00	-40,200.99	56.94%
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		164,620.30	189,574.00	-24,953.70	86.84%
5830 · Disability Insurance	680.64		692.92	346.46	346.46	346.46	282.10	282.10	282.10	282.10	282.10		3,823.44	5,436.00	-1,612.56	70.34%
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	2,698.94		52,662.98	64,375.00	-11,712.02	81.81%
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	2,546.85		44,619.16	57,197.00	-12,577.84	78.01%
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	5,111.19		124,534.99	136,948.00	-12,413.01	90.94%
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	24,854.85		508,050.37	569,968.00	-61,917.63	89.14%
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	1,300.00		32,450.00	55,200.00	-22,750.00	58.79%
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	2,333.97		50,847.02	59,138.00	-8,290.98	85.98%
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	1,680.00		33,637.55	20,253.00	13,384.55	166.09%
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	35,280.01		749,519.93	841,507.00	-91,987.07	89.07%
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	65,328.07		1,087,670.60	1,278,310.00	-190,639.40	85.09%
Total 5000 · Administrative	160,558.11	124,016.37	161,325.92	155,578.09	158,954.51	152,160.96	159,027.25	116,612.09	153,819.56	112,047.93	85,827.98		1,539,928.77	1,727,498.00	-187,569.23	89.14%
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			11,537.34	25,000.00	-13,462.66	46.15%
6180 · Communications - Other																
Total 6180 · Communications					2,578.94	803.27		4,107.63	3,807.50	240.00			11,537.34	25,000.00	-13,462.66	46.15%
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%
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		454,808.60	200,000.00	254,808.60	227.4%
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		455,213.38	210,000.00	245,213.38	216.77%

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
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		7,125.07	11,000.00	-3,874.93	64.77%
6330 · Facilities																
6335 · Alarm Services	279.66		152.64	127.02			279.66	430.08	152.64	127.02	3,872.59		5,421.31	2,000.00	3,421.31	271.07%
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		19,979.00	20,000.00	-21.00	99.9%
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		25,400.31	22,000.00	3,400.31	115.46%
6370 · Lab Supplies & Equipment			161.67		812.49						310.28		1,284.44	10,000.00	-8,715.56	12.84%
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		84,071.80	105,000.00	-20,928.20	80.07%
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		1,048.32	6,000.00	-4,951.68	17.47%
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		106,645.31	161,500.00	-54,854.69	66.03%
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						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		14,433.55	10,000.00	4,433.55	144.34%
6620 · Maintenance, Water Mains			742.00		8,741.20	2,709.36	10,382.58	14,134.43		6,718.40	2,326.54		45,754.51	75,000.00	-29,245.49	61.01%
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	6,422.29	7,230.70		20,261.72	20,000.00	261.72	101.31%
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		6,119.73	5,000.00	1,119.73	122.4%
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		102,669.90	136,000.00	-33,330.10	75.49%
6700 · Treatment																
6710 · Chemicals & Filtering	3,636.00		1,388.79	4,862.93	1,192.84		1,237.93		1,196.93		2,484.86		16,000.28	40,000.00	-23,999.72	40.0%
6720 · Maintenance, Treatment Equip.	325.22		7,345.57	10.00	74.09	1,934.05		3,550.16	897.86		74.43		14,211.38	35,000.00	-20,788.62	40.6%
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		39,883.28	45,000.00	-5,116.72	88.63%
6700 · Treatment - Other											7.63		7.63			
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	8,715.21		70,102.57	120,000.00	-49,897.43	58.42%
6770 · Uniforms		65.61	80.79	232.76		483.38					304.06	105.74	1,272.34	3,500.00	-2,227.66	36.35%
6800 · Vehicles																
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		8,623.44	12,000.00	-3,376.56	71.86%
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				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	873.43	1,805.77		11,268.71	20,000.00	-8,731.29	56.34%
6890 · Other Operations											2,342.50		2,342.50			

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
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		861,115.64	787,600.00	73,515.64	109.33%
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	249,724.10	209,650.65	187,425.56		2,401,044.41	2,515,098.00	-114,053.59	95.47%
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	171.07	100,971.69	31,986.73		291,772.15	7,002.00	284,770.15	4,166.98%
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					-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	-363.92	330.00		55,614.50			
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	11,554.08	12,212.50		1,684,767.85	415,000.00	1,269,767.85	405.97%
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		243,835.77	250,000.00	-6,164.23	97.53%
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	146,732.04	1,016,830.14	983,546.00	33,284.14	103.38%
7650 · Water System Reliability		627.11				646,030.75	285.05	87,792.56	67,071.86	364,068.17			1,165,875.50	1,284,181.00	-118,305.50	90.79%
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	130,924.19	693,082.33	38,581.86	146,732.04	4,111,309.26	2,932,727.00	1,178,582.26	140.19%
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	130,924.19	693,082.33	38,581.86	146,732.04	4,111,309.26	2,932,727.00	1,178,582.26	140.19%
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		1,024,966.97	3,092,000.00	-2,067,033.03	33.15%
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		1,024,966.97	3,092,000.00	-2,067,033.03	33.15%
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		2,020.40	2,253.00	-232.60	89.68%
9150 · SRF Loan						24,488.05						120,555.57	145,043.62	47,878.00	97,165.62	302.94%
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	120,555.57	166,949.13	88,801.00	78,148.13	188.0%
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	120,555.57	1,191,916.10	3,180,801.00	-1,988,884.90	37.47%
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	50,744.46	607,247.11	-29,333.55	26,176.47	2,919,393.16	-248,074.00	3,167,467.16	-1,176.82%
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	50,915.53	708,218.80	2,653.18	26,176.47	3,211,165.31	-241,072.00	3,452,237.31	-1,332.04%