

**COASTSIDE COUNTY WATER DISTRICT - PERIOD BUDGET ANALYSIS**  
**31-Dec-11**

ACCOUNT	DESCRIPTION	CURRENT ACTUAL	CURRENT BUDGET	B/(W) VARIANCE	B/(W) % VAR	YTD ACTUAL	YTD BUDGET	B/(W) VARIANCE	B/(W) % VAR
<b>OPERATING REVENUE</b>									
1-0-4120-00	Water Revenue -All Areas	474,342.86	458,375.00	15,967.86	3.5%	3,260,399.42	3,702,367.00	(441,967.58)	-11.9%
<b>TOTAL OPERATING REVENUE</b>		<b>474,342.86</b>	<b>458,375.00</b>	<b>15,967.86</b>	<b>3.5%</b>	<b>3,260,399.42</b>	<b>3,702,367.00</b>	<b>(441,967.58)</b>	<b>-11.9%</b>
<b>NON-OPERATING REVENUE</b>									
1-0-4170-00	Water Taken From Hydrants	2,505.48	2,084.00	421.48	20.2%	17,882.50	12,504.00	5,378.50	43.0%
1-0-4180-00	Late Notice -10% Penalty	(511.35)	4,167.00	(4,678.35)	-112.3%	26,173.03	25,002.00	1,171.03	4.7%
1-0-4230-00	Service Connections	0.00	667.00	(667.00)	-100.0%	4,230.25	4,002.00	228.25	5.7%
1-0-4920-00	Interest Earned	0.00	0.00	0.00	0.0%	3,091.70	3,711.50	(619.80)	-16.7%
1-0-4930-00	Tax Apportionments/Cnty Checks	272,589.07	230,000.00	42,589.07	18.5%	353,380.29	308,000.00	45,380.29	14.7%
1-0-4950-00	Miscellaneous Income	2,275.02	3,083.00	(807.98)	-26.2%	25,554.98	18,498.00	7,056.98	38.1%
1-0-4955-00	Cell Site Lease Income	6,200.27	9,491.00	(3,290.73)	-34.7%	53,190.03	56,946.00	(3,755.97)	-6.6%
1-0-4965-00	ERAF REFUND -County Taxes	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>TOTAL NON-OPERATING REVENUE</b>		<b>283,058.49</b>	<b>249,492.00</b>	<b>33,566.49</b>	<b>13.5%</b>	<b>483,502.78</b>	<b>428,663.50</b>	<b>54,839.28</b>	<b>12.8%</b>
<b>TOTAL REVENUES</b>		<b>757,401.35</b>	<b>707,867.00</b>	<b>49,534.35</b>	<b>7.0%</b>	<b>3,743,902.20</b>	<b>4,131,030.50</b>	<b>(387,128.30)</b>	<b>-9.4%</b>
<b>OPERATING EXPENSES</b>									
1-1-5130-00	Water Purchased	120,441.60	114,033.00	(6,408.60)	-5.6%	993,608.62	1,118,638.00	125,029.38	11.2%
1-1-5230-00	Pump Exp, Nunes T P	2,314.06	2,030.00	(284.06)	-14.0%	11,203.34	10,941.00	(262.34)	-2.4%
1-1-5231-00	Pump Exp, CSP Pump Station	15,096.25	1,145.00	(13,951.25)	-1218.4%	47,099.90	105,750.00	58,650.10	55.5%
1-1-5232-00	Pump Exp, Trans. & Dist.	1,078.03	644.00	(434.03)	-67.4%	5,100.96	7,617.00	2,516.04	33.0%
1-1-5233-00	Pump Exp, Pilarcitos Can.	519.29	3,103.00	2,583.71	83.3%	1,339.37	7,155.00	5,815.63	81.3%
1-1-5234-00	Pump Exp. Denniston Proj.	(456.22)	495.00	951.22	192.2%	1,144.15	2,970.00	1,825.85	61.5%
1-1-5235-00	Denniston T.P. Operations	581.93	250.00	(331.93)	-132.8%	1,527.35	1,500.00	(27.35)	-1.8%
1-1-5236-00	Denniston T.P. Maintenance	0.00	417.00	417.00	100.0%	252.61	2,502.00	2,249.39	89.9%
1-1-5240-00	Nunes T P Operations	13,437.90	4,570.00	(8,867.90)	-194.0%	59,942.56	37,603.00	(22,339.56)	-59.4%
1-1-5241-00	Nunes T P Maintenance	2,494.68	3,167.00	672.32	21.2%	23,128.20	19,002.00	(4,126.20)	-21.7%
1-1-5242-00	CSP Pump Station Operations	579.10	708.00	128.90	18.2%	4,388.46	4,248.00	(140.46)	-3.3%
1-1-5243-00	CSP Pump Station Maintenance	0.00	4,167.00	4,167.00	100.0%	12,866.76	25,002.00	12,135.24	48.5%
1-1-5250-00	Laboratory Services	1,955.13	2,917.00	961.87	33.0%	13,125.28	17,502.00	4,376.72	25.0%
1-1-5318-00	Studies/Surveys/Consulting	791.25	3,750.00	2,958.75	78.9%	13,997.50	22,500.00	8,502.50	37.8%
1-1-5321-00	Water Conservation	4,196.40	5,196.00	999.60	19.2%	29,678.63	31,176.00	1,497.37	4.8%
1-1-5322-00	Community Outreach	250.00	2,184.00	1,934.00	88.6%	3,824.36	13,104.00	9,279.64	70.8%
1-1-5411-00	Salaries & Wages -Field	72,879.53	73,717.38	837.85	1.1%	426,266.35	479,162.97	52,896.62	11.0%
1-1-5412-00	Maintenance -General	19,376.16	16,042.00	(3,334.16)	-20.8%	65,960.73	96,252.00	30,291.27	31.5%
1-1-5414-00	Motor Vehicle Expense	3,072.62	3,708.00	635.38	17.1%	32,247.65	22,248.00	(9,999.65)	-44.9%
1-1-5415-00	Maintenance -Well Fields	0.00	500.00	500.00	100.0%	0.00	3,000.00	3,000.00	100.0%

ACCOUNT	DESCRIPTION	CURRENT ACTUAL	CURRENT BUDGET	B/(W) VARIANCE	B/(W) % VAR	YTD ACTUAL	YTD BUDGET	B/(W) VARIANCE	B/(W) % VAR
1-1-5610-00	Salaries/Wages-Administration	46,761.04	49,608.00	2,846.96	5.7%	280,535.13	322,452.00	41,916.87	13.0%
1-1-5620-00	Office Supplies & Expense	8,728.62	9,948.00	1,219.38	12.3%	60,552.45	59,688.00	(864.45)	-1.4%
1-1-5621-00	Computer Services	6,126.95	5,570.83	(556.12)	-10.0%	19,512.88	28,224.98	8,712.10	30.9%
1-1-5625-00	Meetings / Training / Seminars	2,259.72	1,500.00	(759.72)	-50.6%	8,922.68	9,000.00	77.32	0.9%
1-1-5630-00	Insurance	2,777.50	0.00	(2,777.50)	0.0%	77,929.60	80,000.00	2,070.40	2.6%
1-1-5635-00	EE/Ret. Medical Insurance	34,006.15	36,551.00	2,544.85	7.0%	196,601.16	219,306.00	22,704.84	10.4%
1-1-5640-00	Employees Retirement Plan	53,706.21	35,586.70	(18,119.51)	-50.9%	207,435.13	231,313.50	23,878.37	10.3%
1-1-5645-00	SIP 401K Plan	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1-1-5681-00	Legal	3,271.80	5,000.00	1,728.20	34.6%	14,941.70	30,000.00	15,058.30	50.2%
1-1-5682-00	Engineering	200.00	1,167.00	967.00	82.9%	3,472.92	7,002.00	3,529.08	50.4%
1-1-5683-00	Financial Services	0.00	0.00	0.00	0.0%	16,690.00	19,500.00	2,810.00	14.4%
1-1-5684-00	Payroll Tax Expense	7,095.33	8,819.84	1,724.51	19.6%	46,536.58	57,328.96	10,792.38	18.8%
1-1-5687-00	Membership, Dues, Subscript.	1,170.00	1,279.16	109.16	8.5%	30,858.00	35,174.96	4,316.96	12.3%
1-1-5688-00	Election Expenses	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
1-1-5689-00	Labor Relations	0.00	500.00	500.00	100.0%	0.00	3,000.00	3,000.00	100.0%
1-1-5700-00	San Mateo County Fees	4,867.00	7,250.00	2,383.00	32.9%	13,142.28	10,200.00	(2,942.28)	-28.8%
1-1-5705-00	State Fees	0.00	400.00	400.00	100.0%	17,338.43	16,800.00	(538.43)	-3.2%
<b>TOTAL OPERATING EXPENSES</b>		<b>429,578.03</b>	<b>405,923.91</b>	<b>(23,654.12)</b>	<b>-5.8%</b>	<b>2,741,171.72</b>	<b>3,156,863.37</b>	<b>415,691.65</b>	<b>13.2%</b>
<b>CAPITAL ACCOUNTS</b>									
1-1-5711-00	Debt Srvc/Existing Bonds 1998A	0.00	0.00	0.00	0.0%	254,610.00	254,610.00	0.00	0.0%
1-1-5712-00	Debt Srvc/Existing Bonds 2006B	0.00	0.00	0.00	0.0%	338,176.89	335,852.00	(2,324.89)	-0.7%
1-1-5715-00	Debt Srvc/CIEDB 11-099 (I-BANK)	0.00	0.00	0.00	0.0%	57,430.00	0.00	(57,430.00)	100.0%
<b>TOTAL CAPITAL ACCOUNTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>650,216.89</b>	<b>590,462.00</b>	<b>(59,754.89)</b>	<b>-10.1%</b>
<b>TOTAL EXPENSES</b>		<b>429,578.03</b>	<b>405,923.91</b>	<b>(23,654.12)</b>	<b>-5.8%</b>	<b>3,391,388.61</b>	<b>3,747,325.37</b>	<b>355,936.76</b>	<b>9.5%</b>
<b>NET INCOME</b>		<b>327,823.32</b>	<b>301,943.09</b>	<b>(25,880.23)</b>	<b>-8.6%</b>	<b>352,513.59</b>	<b>383,705.13</b>	<b>31,191.54</b>	<b>8.1%</b>

**COASTSIDE COUNTY WATER DISTRICT  
MONTHLY INVESTMENT REPORT  
December 31, 2011**

**RESERVE BALANCES**

CAPITAL AND OPERATING RESERVE	\$2,188,331.93
RATE STABILIZATION RESERVE	\$250,000.00
<b>TOTAL DISTRICT RESERVES</b>	<b>\$2,438,331.93</b>

**ACCOUNT DETAIL**

ACCOUNTS WITH FIRST NATIONAL BANK (FNB)	
CHECKIING ACCOUNT	\$875,076.15
CSP T & S ACCOUNT	\$550,841.08
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	\$1,010,484.70
DISTRICT CASH ON HAND	\$1,930.00
<b>TOTAL ACCOUNT BALANCES</b>	<b>\$2,438,331.93</b>

*This report is in conformity with CCWD's Investment Policy.*

COASTSIDE COUNTY WATER DISTRICT  
 APPROVED CAPITAL IMPROVEMENT PROJECTS  
 FISCAL YEAR 2011-2012

12/31/2011

		Approved CIP Budget FY 11/12	Actual To Date FY 11/12	Projected Year-End FY 11/12	Projected vs. Budget Variance	Project Status/ Comments
<b>PIPELINE PROJECTS</b>						
06-05	Avenue Cabrillo I (Permitting / Design)	\$ 100,000	77,702	\$ 100,000	\$ -	Design completed. Working on permitting.
<b>WATER TREATMENT PLANTS</b>						
99-05	Denniston Intake Maintenance	\$ 30,000	\$ 20,325	\$ 20,000	\$ 10,000	Complete - Pending payment of retention
10-04	Nunes Floc Drive Repair	\$ 50,000	\$ 45,647	\$ 50,000	\$ -	Drives on site, awaiting installation.
08-05	Nunes Plant Painting	\$ 12,500		\$ 12,500	\$ -	On Hold
	Nunes Hydropneumatic Systems Improvement	\$ 40,000	\$ 45,647	\$ 40,000	\$ -	Planning
	Nunes DR5000 Analyzer	\$ 8,000	\$ 3,795	\$ 8,000	\$ -	Purchased
<b>FACILITIES &amp; MAINTENANCE</b>						
08-08	PRV Valves Replacement Program	\$ 20,000	\$ 30,395	\$ 30,395	\$ (10,395)	Work on El Granada Blvd. PRV completed.
99-01	Meter Change Program	\$ 30,000	\$ 5,148	\$ 30,000	\$ -	Ongoing
09-09	Fire Hydrant Replacement	\$ 20,000		\$ 20,000	\$ -	Ongoing
09-23	District Digital Mapping	\$ 75,000	\$ 9,564	\$ 75,000	\$ -	
<b>EQUIPMENT PURCHASE &amp; REPLACEMENT</b>						
99-03	Computer System	\$ 12,000		\$ 12,000	\$ -	
99-04	Office Equipment/Furniture	\$ 3,000	\$ 1,546	\$ 3,000	\$ -	
06-03	SCADA / Telemetry / Electrical Controls	\$ 750,000		\$ 750,000	\$ -	Design complete, ready to bid.
	Billing System Upgrade	\$ 70,000	\$ 20,567	\$ 70,000	\$ -	Software upgrade online in October.
<b>PUMP STATIONS / TANKS / WELLS</b>						
	Crystal Springs Check Valve Replacement	\$ 25,000		\$ 25,000	\$ -	In Progress
08-14	Alves Tank Recoating (Interior & Exterior)	\$ 100,000		\$ 100,000	\$ -	Planning
08-17	El Granada Tank #2 Recoat and Ladder	\$ 200,000	\$ 338	\$ 200,000	\$ -	Planning
	El Granada Tank #1 MCC Repairs & Spare Pump	\$ 40,000	\$ 10,385	\$ 40,000	\$ -	In Progress
	El Granada Tank #2 Fence Replacement	\$ 25,000		\$ 25,000	\$ -	On Hold
	El Granada Tank #3 Fence Replacement	\$ 25,000	\$ 17,589	\$ 17,589	\$ 7,411	Complete
	Miramar Tank Fence Replacement	\$ 25,000		\$ 25,000	\$ -	Planning
	Half Moon Bay Tank #1 Interior/Exterior Recoating	\$ 300,000	\$ 11,503	\$ 300,000	\$ -	In Progress
09-18	Pump Station Chlorine Analyzer Replacements (4)	\$ 10,000		\$ 10,000	\$ -	
09-19	Pilarcitos Canyon Blending Station	\$ 100,000	\$ 32,200	\$ 100,000	\$ -	Electrical work complete, valve purchased.
<b>DENNISTON WTP (LONG-TERM) IMPROVEMENT</b>						
08-23	Denniston WTP Improvement Project	\$ 4,000,000	\$ 874,031	\$ 4,000,000	\$ -	In Progress
<b>WATER SUPPLY DEVELOPMENT</b>						
	Denniston /San Vicente EIR	\$ 300,000	\$ 146,960	\$ 300,000	\$ -	In progress. NOP/IS published in October.
	San Vicente Design	\$ 300,000		\$ 300,000	\$ -	Planning
<b>FY 11-12 TOTALS</b>		<b>\$ 6,670,500</b>	<b>\$ 1,353,341</b>	<b>\$ 6,563,484</b>	<b>\$ 7,016</b>	

COASTSIDE COUNTY WATER DISTRICT  
 APPROVED CAPITAL IMPROVEMENT PROJECTS  
 FISCAL YEAR 2011-2012

12/31/2011

Approved CIP Budget FY 11/12	Actual To Date FY 11/12	Projected Year-End FY 11/12	Projected vs. Budget Variance	Project Status/ Comments
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**Previous CIP Projects - paid in FY 11/12**

FY 10/11	Small Line Decommission Behind Main Street	\$ 50			Project Completed in FY 10/11.
FY 10/11	District Digital Mapping	\$ 35,030			
FY 09/10	New Pilarcitos Well	\$ 510			Analysis - work complete for this FY
	Denniston Booster Pump Station	\$ 12,627			
FY 09/10	Hazen's Tank Fence Repair	\$ 4,925			In Progress

**PREVIOUS YEAR TOTALS** \$ 53,142 \$ - \$ -

**NON-BUDGETED ITEMS (CAPITAL EXPENDITURES) FOR CURRENT FISCAL YEAR 11/12**

	Cahill Tank Repairs (Ladder Repairs)	\$ 13,123	\$ 15,000		In Progress
	CSP - Rebuild Actuator (Emergency Work)	\$ 22,788			Complete
	Judith Court Main Line Emergency Repairs	\$ 34,902			Complete

**NON-BUDGETED TOTALS** \$ 70,813 \$ 15,000 \$ -

**CIP TOTALS** \$ 6,670,500 \$ 1,477,296 \$ 6,578,484 \$ 7,016

**Legal Cost Tracking Report  
12 Months At-A-Glance**

**Acct. No.5681  
Patrick Miyaki - HansonBridgett, LLP  
Legal**

<b>Month</b>	<b>Admin (General Legal Fees)</b>	<b>Recycle Water Analysis</b>	<b>Water Supply Develpmnt</b>	<b>Transfer Program</b>	<b>CIP</b>	<b>Denniston WTP Improvements Project</b>	<b>Personnel</b>	<b>Lawsuits</b>	<b>Infrastructure Project Review  (Reimbursable)</b>	<b>TOTAL</b>
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<b>Jan-11</b>	3,450		419	983	341					5,193
<b>Feb-11</b>	4,834		157	221						5,212
<b>Mar-11</b>	1,342		1,492	1,467						4,302
<b>Apr-11</b>	2,687		2,037	80	106					4,909
<b>May-11</b>	4,299		1,436	491						6,227
<b>Jun-11</b>	3,192					2,059			878	6,129
<b>Jul-11</b>	5,102					637				5,739
<b>Aug-11</b>	1,383					1,913				3,297
<b>Sep-11</b>	1,569			346		372		1,967		4,255
<b>Oct-11</b>	4,330			319		2,627				7,276
<b>Nov-11</b>	2,766					1,843				4,609
<b>Dec-11</b>	3,272			319		106				3,697

<b>TOTAL</b>	<b>38,227</b>	<b>0</b>	<b>5,542</b>	<b>4,226</b>	<b>447</b>	<b>9,558</b>	<b>0</b>	<b>1,967</b>	<b>878</b>	<b>60,845</b>
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**Engineer Cost Tracking Report  
12 Months At-A-Glance**

**Acct. No. 5682  
JAMES TETER  
Engineer**

<b>Month</b>	<b>Admin &amp; Retainer</b>	<b>Phase 3 EG Pipeline</b>	<b>CIP</b>	<b>Short Term WTP Imprv.</b>	<b>Studies &amp; Projects</b>	<b>TOTAL</b>	<b>Reimbursable from Projects</b>
Jan-11	480			709	797	1,986	
Feb-11	300			85		385	
Mar-11	480		254			734	
Apr-11	480		169			649	
May-11	480		338			818	
Jun-11	240		4,551			4,791	
Jul-11	480		18,131			18,611	
Aug-11	1,353		9,096			10,449	
Sep-11	480		15,802		1,437	17,718	
Oct-11	480		17,798		3,296	21,574	3,296
Nov-11	480		12,774			13,254	
Dec-11	200		5,067			5,267	
<b>TOTAL</b>	<b>5,933</b>	<b>0</b>	<b>83,980</b>	<b>793</b>	<b>5,529</b>	<b>96,235</b>	<b>3,296</b>