

COASTSIDE COUNTY WATER DISTRICT - PERIOD BUDGET ANALYSIS
31-Jan-10

ACCOUNT	DESCRIPTION	CURRENT ACTUAL	CURRENT BUDGET	B/(W) VARIANCE	B/(W) % VAR	YTD ACTUAL	YTD BUDGET	B/(W) VARIANCE	B/(W) % VAR
REVENUE									
1-0-4120-00	Water Revenue -All Areas	336,095	427,087	(90,992)	(21.3%)	3,468,772	3,640,746	(171,974)	(4.7%)
1-0-4170-00	Water Taken From Hydrants	182	2,083	(1,902)	(91.3%)	10,385	14,583	(4,199)	(28.8%)
1-0-4180-00	Late Notice -10% Penalty	3,199	4,167	(967)	(23.2%)	29,972	29,167	806	2.8%
1-0-4230-00	Service Connections	0	225,667	(225,667)	(100.0%)	3,166	454,667	(451,501)	(99.3%)
1-0-4235-00	CSP Connection T & S Fees	0	0	0	0.0%	3,485	0	3,485	0.0%
1-0-4920-00	Interest Earned	0	16,387	(16,387)	0.0%	19,827	49,162	(29,335)	(59.7%)
1-0-4925-00	Interest Revenue T&S Fees	0	0	0	0.0%	0	0	0	0.0%
1-0-4927-00	Inerest Revenue Bond Funds	0	0	0	0.0%	0	0	0	0.0%
1-0-4930-00	Tax Apportionments/Cnty Checks	30,659	0	30,659	0.0%	374,801	150,000	224,801	149.9%
1-0-4950-00	Miscellaneous Income	3,334	3,083	251	8.1%	17,146	21,583	(4,437)	(20.6%)
1-0-4955-00	Cell Site Lease Income	9,276	6,850	2,426	35.4%	61,498	47,950	13,548	28.3%
1-0-4960-00	CSP Assm. Dist. Processing Fee	0	0	0	0.0%	0	0	0	0.0%
1-0-4965-00	ERAF REFUND -County Taxes	0	0	0	0.0%	0	100,000	(100,000)	(100.0%)
1-0-4970-00	Wavecrest Reserve Conn. Fees	0	0	0	0.0%	0	0	0	0.0%
REVENUE TOTALS		382,745	685,324	(302,579.71)	(44.2%)	3,989,051	4,507,858	(518,806)	(11.5%)
EXPENSES									
1-1-5130-00	Water Purchased	87,993	112,382	24,389	21.7%	992,981	999,524	6,543	0.7%
1-1-5230-00	Pump Exp, Nunes T P	1,781	1,583	(197)	(12.5%)	10,561	11,083	522	4.7%
1-1-5231-00	Pump Exp, CSP Pump Station	18,379	5,733	(12,646)	(220.6%)	215,242	205,321	(9,921)	(4.8%)
1-1-5232-00	Pump Exp, Trans. & Dist.	921	1,394	473	34.0%	7,295	12,609	5,314	42.1%
1-1-5233-00	Pump Exp, Pilarcitos Can.	2,962	1,563	(1,399)	(89.5%)	4,388	3,794	(594)	(15.7%)
1-1-5234-00	Pump Exp. Denniston Proj.	2,807	140	(2,667)	(1905.1%)	6,360	21,007	14,647	69.7%
1-1-5235-00	Denniston T.P. Operations	37	0	(37)	0.0%	4,084	11,787	7,703	65.3%
1-1-5236-00	Denniston T.P. Maintenance	6,193	8,000	1,807	22.6%	14,890	26,555	11,665	43.9%
1-1-5240-00	Nunes T P Operations	3,202	4,827	1,625	33.7%	44,863	39,760	(5,103)	(12.8%)
1-1-5241-00	Nunes T P Maintenance	3,804	3,167	(637)	(20.1%)	39,088	22,163	(16,925)	(76.4%)
1-1-5242-00	CSP Pump Station Operations	589	708	119	16.9%	4,419	4,956	537	10.8%
1-1-5243-00	CSP Pump Station Maintenance	1,829	2,313	484	20.9%	14,271	16,191	1,920	11.9%
1-1-5250-00	Laboratory Services	1,608	6,250	4,642	74.3%	21,917	43,750	21,833	49.9%
1-1-5318-00	Studies/Surveys/Consulting	3,654	1,879	(1,775)	(94.5%)	30,998	13,151	(17,847)	(135.7%)
1-1-5321-00	Water Conservation	7,574	5,054	(2,520)	(49.9%)	35,046	35,379	334	0.9%
1-1-5322-00	Community Outreach	4,277	2,392	(1,885)	(78.8%)	10,539	16,742	6,203	37.0%
1-1-5411-00	Salaries & Wages -Field	71,362	69,821	(1,541)	(2.2%)	515,700	523,658	7,958	1.5%
1-1-5412-00	Maintenance -General	3,241	16,708	13,467	80.6%	72,042	115,956	43,914	37.9%

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1-1-5414-00	Motor Vehicle Expense	4,190	3,958	(232)	(5.8%)	28,650	27,708	(942)	(3.4%)
1-1-5415-00	Maintenance -Well Fields	0	1,250	1,250	100.0%	2,713	8,750	6,037	69.0%
1-1-5610-00	Salaries/Wages-Administration	47,508	49,739	2,231	4.5%	349,240	373,043	23,802	6.4%
1-1-5620-00	Office Supplies & Expense	10,205	10,929	724	6.6%	61,798	76,504	14,707	19.2%
1-1-5621-00	Computer Services	4,014	4,788	774	16.2%	31,723	28,713	(3,010)	(10.5%)
1-1-5625-00	Meetings / Training / Seminars	770	1,667	897	53.8%	11,832	11,667	(165)	(1.4%)
1-1-5630-00	Insurance	43,163	43,819	656	1.5%	300,287	311,734	11,448	3.7%
1-1-5640-00	Employees Retirement Plan	33,983	34,442	459	1.3%	236,737	258,317	21,580	8.4%
1-1-5645-00	SIP 401K Plan	0	1,667	1,667	100.0%	0	11,667	11,667	100.0%
1-1-5681-00	Legal	1,300	4,333	3,033	70.0%	25,096	30,333	5,238	17.3%
1-1-5682-00	Engineering	646	1,250	604	48.3%	7,001	8,750	1,749	20.0%
1-1-5683-00	Financial Services	0	2,583	2,583	100.0%	19,863	18,083	(1,779)	(9.8%)
1-1-5684-00	Payroll Tax Expense	9,066	8,627	(440)	(5.1%)	60,257	64,700	4,442	6.9%
1-1-5687-00	Membership, Dues, Subscript.	6,797	7,485	688	9.2%	31,637	39,392	7,755	19.7%
1-1-5688-00	Election Expenses	0	0	0	0.0%	0	0	0	0.0%
1-1-5689-00	Labor Relations	1,000	1,000	0	0.0%	7,000	7,000	0	0.0%
1-1-5700-00	San Mateo County Fees	0	0	0	0.0%	7,531	10,800	3,269	30.3%
1-1-5705-00	State Fees	0	0	0	0.0%	8,669	9,500	831	8.7%
1-1-5711-00	Debt Srvc/Existing Bonds 1998A	0	0	0	0.0%	245,610	245,610	0	0.0%
1-1-5712-00	Debt Srvc/Existing Bonds 2006B	1,019	0	(1,019)	0.0%	335,182	332,286	(2,896)	(0.9%)
1-1-5713-00	Contribution to CIP & Reserves	43,121	43,121	0	0.0%	301,850	301,850	0	0.0%
1-1-5745-00	CSP Connect. Reserve Contribu.	0	0	0	0.0%	3,485	0	(3,485)	0.0%
1-1-5746-00	Wavecrest CSP Connt. Reserve	0	0	0	0.0%	0	0	0	0.0%
EXPENSE TOTALS		428,995	464,572	35,577	7.7%	4,120,844	4,299,792	178,948	4.2%
NET INCOME		(46,250)	220,752	(267,003)		(131,793)	208,065	-339,858	

COASTSIDE COUNTY WATER DISTRICT

INVESTMENT REPORT

January 31, 2010

		<i>Restricted</i>	<i>Restricted</i>	<i>Restricted for CSP CIP Projects</i>		
	CASH FLOW & OPERATING RESERVE	EMERGENCY RESERVES	CAPITAL EXPENDITURES	DISTRICT CSP CONTRIBUTION	CSP T&S FEES	TOTAL
DISTRICT BALANCES						
<u>CASH IN FNB</u>						
OPERATING ACCOUNT			\$773,114.61			\$773,114.61
CSP T&S ACCOUNT					\$26,402.19	\$26,402.19
TOTAL FIRST NATIONAL BANK	\$0.00	\$0.00	\$773,114.61	\$0.00	\$26,402.19	\$799,516.80
CASH WITH L.A.I.F	\$297,900.00	\$1,740,663.00	\$599,163.90	\$0.00	\$20,867.98	\$2,658,594.88
UNION BANK - Project Fund Balance			\$1,445,130.79			\$1,445,130.79
CASH ON HAND	\$1,930.00					\$1,930.00
TOTAL DISTRICT CASH BALANCES	\$299,830.00	\$1,740,663.00	\$2,817,409.30	\$0.00	\$47,270.17	\$4,905,172.47
ASSESSMENT DISTRICT BALANCES						
<u>CASH IN FIRST NATIONAL BANK (FNB)</u>						
REDEMPTION ACCOUNT		\$ 87,350.97				
RESERVE ACCOUNT (Closed Account 8-4-04)		\$ -				
TOTAL ASSESSMENT DISTRICT CASH		\$ 87,350.97				
<i>This report is in conformity with CCWD's Investment Policy and there are sufficient funds to meet CCWD's expenditure requirements for the next three months.</i>						

**COASTSIDE COUNTY WATER DISTRICT
APPROVED CAPITAL IMPROVEMENT PROJECTS
FISCAL YEAR 2009-2010**

31-Jan-10

Acct No.	Approved CIP Budget FY 09/10	Actual To Date FY 09/10	% Completed
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PIPELINE PROJECTS

Main Street/Hwy 92 Widening Project	1120-93	\$ 20,000		0.0%
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WATER TREATMENT PLANTS

Denniston Intake Maintenance	1120-03	\$ 80,000	\$ 89,820	112.3%
Denniston WTP - Intake Construction		\$ 100,000		
Nunes - Floc Drive Repair		\$ 50,000		
Nunes Filter Media Replacement	1121-25	\$ 50,000	\$ 15,921	31.8%

FACILITIES & MAINTENANCE

District Space Planning		\$ 25,000		
AMR Program	1121-41	\$ 400,000		0.0%
PRV Valves Replacement Project	1121-43	\$ 20,000	\$ 20,639	103.2%
Meter Change Program	1117-06	\$ 18,000	\$ 31,946	177.5%
Fire Hydrant Replacement	1121-49	\$ 40,000		0.0%
Pilarcitos Culvert Repair	1121-48	\$ 200,000	\$ 113,068	56.5%

EQUIPMENT PURCHASE & REPLACEMENT

Vehicle Replacement	1118-04	\$ 28,000		0.0%
Computer System	1118-02	\$ 5,000	\$ 1,187	23.7%
Office Equipment/Furniture	1118-02	\$ 3,000		0.0%
SCADA/Telemetry/electrical controls	1120-82	\$ 250,000	\$ 7,801	3.1%

PUMP STATIONS / TANKS / WELLS

Alves Tank Recoating (Interior/Exterior)	1121-08	\$ 300,000		0.0%
Cahill Tank Ladder Replacement		\$ 15,000		0.0%
Crystal Springs Check Valve Repair/Replacement		\$ 100,000		0.0%
Crystal Springs Re-roof and Paint		\$ 50,000		0.0%
Crystal Springs Soft Starts 1 & 3	1118-12	\$ 25,000	\$ 156	0.6%
EG Tank #1 Pump Station Pump Replacement		\$ 23,000		0.0%
EG Tank #1 Security Fence		\$ 20,000		0.0%

COASTSIDE COUNTY WATER DISTRICT
 APPROVED CAPITAL IMPROVEMENT PROJECTS
 FISCAL YEAR 2009-2010

31-Jan-10

	Acct No.	Approved CIP Budget FY 09/10	Actual To Date FY 09/10	% Completed
Hazen's Tank Fence Upgrade		\$ 10,000		0.0%
Miramar Tank Interior Recoating/Mixing	1121-51	\$ 230,000	\$ 199,598	86.8%
New Pilarcitos Well		\$ 25,000		0.0%
Pilarcitos Canyon Blending Station	1121-53	\$ 100,000	\$ 13,641	13.6%
Well Rehabilitation	1121-38	\$ 40,000	\$ 27,111	67.8%

NUNES/ DENNISTON WTP PRIORITY (SHORT-TERM) IMPROVEMENTS

Nunes / Denniston Short Term WTP Modifications	1121-21	\$ 600,000	\$ 29,366	4.9%
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DENNISTON WTP (LONG-TERM) IMPROVEMENTS (MEMBRANE FILTRATION)

Denniston Pre/Post Treatment Design	1127-04	\$ 350,000	\$ 38,653	11.0%
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NUNES WTP (LONG-TERM) IMPROVEMENTS (UV DISINFECTION)

Modify Filters for Rate of Flow Control		\$ 10,000		0.0%
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WATER SUPPLY DEVELOPMENT

Reclamation Project Planning	1127-00	\$ 100,000	\$ 37,253	37.3%
Water Supply Alternatives Evaluation		\$ 50,000		0.0%

TOTALS		\$ 3,337,000	\$ 626,161	18.8%
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FY 08/09 CIP Projects - paid in FY 09/10

Office Equipment - Furniture	1118-02	\$ 7,566
Denniston Storage Tank Modification Project	1121-40	\$ 54,569
Nunes (was Denniston) Cl2/ph Analyzer	1118-10	\$ 7,421
Skylights	1118-01	\$ 11,688
El Granada Pipeline P3	1128-03	\$ 14,990

**COASTSIDE COUNTY WATER DISTRICT
 APPROVED CAPITAL IMPROVEMENT PROJECTS
 FISCAL YEAR 2009-2010**

31-Jan-10

Acct No.	Approved CIP Budget FY 09/10	Actual To Date FY 09/10	% Completed
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NON-BUDGETED ITEMS (CAPITAL EXPEDITURES) FOR CURRENT FISCAL YEAR 09/10

Nunes - Generator Radiator	1121-54	\$	17,774
Installation of Base Stations (3) & Replacment at Dist. Offi	1118-13	\$	10,506
Avenue Cabrillo - Pipeline Replacement	1121-16	\$	3,025

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

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

Month	Admin (General Legal Fees)	Recycle Water Analysis	Transfer Program	CIP	Personnel	Lawsuits	Infrastructure Project Review (Reimbursable)	TOTAL
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Feb-09	2,651			494			3,978	7,123
Mar-09	4,212	494		113			3,134	7,953
Apr-09	3,588	7,670	754	1,222			104	13,338
May-09	3,210	1,300		3,000			442	7,952
Jun-09	7,454	2,002	182	52				9,690
Jul-09	15,556	3,250	1,222	364			234	20,626
Aug-09	4,661	2,574	312	312			1,084	8,943
Sep-09	4,389		130	130			1,872	6,521
Oct-09	4,196		234	1,300				5,730
Nov-09	6,156		234	598			676	7,664
Dec-09	4,940		598	26			910	6,474
Jan-10	3,406	234	2,132				52	5,824

TOTAL	64,419	17,524	5,798	7,610	0	0	12,486	107,837
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**Engineer Cost Tracking Report
12 Months At-A-Glance**

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

Month	Admin & Retainer	Phase 3 EG Pipeline	CIP	Short Term WTP Imprv.	Studies & Projects	TOTAL	Reimbursable from Projects
Feb-09	2,529			14,082	1,501	18,112	1,501
Mar-09	1,071		825	9,703	1,369	12,967	1,369
Apr-09	561		161	7,744	3,357	11,822	3,357
May-09	1,526		2,774	1,940	5,915	12,154	5,915
Jun-09	480	322	2,496		7,420	10,718	7,420
Jul-09	1,379			6,010	2,490	9,879	2,490
Aug-09	1,642			5,459	1,660	8,761	1,660
Sep-09	1,507			4,946	4,111	10,564	4,111
Oct-09	480				2,140	2,620	2,140
Nov-09	1,347			701	1,841	3,889	1,841
Dec-09						0	
Jan-10	646		3,025	1,743	664	6,078	664
TOTAL	13,168	322	9,280	52,327	32,468	107,565	32,468