

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

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>CURRENT ACTUAL</b>	<b>CURRENT BUDGET</b>	<b>B/(W) VARIANCE</b>	<b>B/(W) % VAR</b>	<b>YTD ACTUAL</b>	<b>YTD BUDGET</b>	<b>B/(W) VARIANCE</b>	<b>B/(W) % VAR</b>
<b>REVENUE</b>									
1-0-4120-00	Water Revenue -All Areas	373,422	344,867	28,555	8.3%	3,842,195	3,985,613	(143,418)	(3.6%)
1-0-4170-00	Water Taken From Hydrants	1,064	2,083	(1,019)	(48.9%)	11,449	16,667	(5,218)	(31.3%)
1-0-4180-00	Late Notice -10% Penalty	(104)	4,167	(4,270)	(102.5%)	29,869	33,333	(3,465)	(10.4%)
1-0-4230-00	Service Connections	0	667	(667)	(100.0%)	3,166	455,333	(452,167)	(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	0	0	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	16,959	0	16,959	0.0%	391,760	150,000	241,760	161.2%
1-0-4950-00	Miscellaneous Income	59,022	3,083	55,939	1814.2%	76,168	24,667	51,502	208.8%
1-0-4955-00	Cell Site Lease Income	9,276	6,850	2,426	35.4%	70,774	54,800	15,974	29.1%
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	305,752	0	305,752	0.0%	305,752	100,000	205,752	205.8%
1-0-4970-00	Wavecrest Reserve Conn. Fees	0	0	0	0.0%	0	0	0	0.0%
<b>REVENUE TOTALS</b>		<b>765,392</b>	<b>361,717</b>	<b>403,675.49</b>	<b>111.6%</b>	<b>4,754,444</b>	<b>4,869,575</b>	<b>(115,131)</b>	<b>(2.4%)</b>
<b>EXPENSES</b>									
1-1-5130-00	Water Purchased	81,172	92,582	11,410	12.3%	1,074,153	1,092,106	17,953	1.6%
1-1-5230-00	Pump Exp, Nunes T P	1,702	1,583	(119)	(7.5%)	12,263	12,667	403	3.2%
1-1-5231-00	Pump Exp, CSP Pump Station	15,763	250	(15,513)	(6205.2%)	231,005	205,571	(25,434)	(12.4%)
1-1-5232-00	Pump Exp, Trans. & Dist.	916	1,297	381	29.3%	8,211	13,906	5,695	41.0%
1-1-5233-00	Pump Exp, Pilarcitos Can.	3,050	2,931	(119)	(4.1%)	7,438	6,725	(713)	(10.6%)
1-1-5234-00	Pump Exp. Denniston Proj.	918	140	(778)	(555.5%)	7,277	21,147	13,870	65.6%
1-1-5235-00	Denniston T.P. Operations	92	0	(92)	0.0%	4,177	11,787	7,610	64.6%
1-1-5236-00	Denniston T.P. Maintenance	1,181	8,000	6,819	85.2%	16,071	34,555	18,484	53.5%
1-1-5240-00	Nunes T P Operations	4,628	4,360	(268)	(6.1%)	49,491	44,120	(5,371)	(12.2%)
1-1-5241-00	Nunes T P Maintenance	2,640	3,167	527	16.6%	41,728	25,330	(16,398)	(64.7%)
1-1-5242-00	CSP Pump Station Operations	1,108	708	(400)	(56.5%)	5,527	5,664	137	2.4%
1-1-5243-00	CSP Pump Station Maintenance	13,244	12,500	(744)	(5.9%)	27,515	28,691	1,176	4.1%
1-1-5250-00	Laboratory Services	9,170	6,250	(2,920)	(46.7%)	31,087	50,000	18,913	37.8%
1-1-5318-00	Studies/Surveys/Consulting	9,799	1,879	(7,920)	(421.6%)	40,796	15,029	(25,767)	(171.4%)
1-1-5321-00	Water Conservation	5,968	5,054	(914)	(18.1%)	41,014	40,433	(580)	(1.4%)
1-1-5322-00	Community Outreach	1,585	2,392	807	33.7%	12,124	19,133	7,009	36.6%
1-1-5411-00	Salaries & Wages -Field	68,324	69,821	1,497	2.1%	584,025	593,479	9,454	1.6%
1-1-5412-00	Maintenance -General	20,354	18,708	(1,646)	(8.8%)	92,396	134,664	42,268	31.4%

ACCOUNT	DESCRIPTION	CURRENT ACTUAL	CURRENT BUDGET	B/(W) VARIANCE	B/(W) % VAR	YTD ACTUAL	YTD BUDGET	B/(W) VARIANCE	B/(W) % VAR
1-1-5414-00	Motor Vehicle Expense	3,629	3,958	329	8.3%	32,280	31,667	(613)	(1.9%)
1-1-5415-00	Maintenance -Well Fields	0	1,250	1,250	100.0%	2,713	10,000	7,287	72.9%
1-1-5610-00	Salaries/Wages-Administration	47,418	49,739	2,321	4.7%	396,658	422,782	26,123	6.2%
1-1-5620-00	Office Supplies & Expense	8,966	10,929	1,963	18.0%	70,764	87,433	16,670	19.1%
1-1-5621-00	Computer Services	3,195	3,988	793	19.9%	34,918	32,700	(2,218)	(6.8%)
1-1-5625-00	Meetings / Training / Seminars	1,676	1,667	(9)	(0.6%)	13,508	13,333	(175)	(1.3%)
1-1-5630-00	Insurance	33,144	51,319	18,175	35.4%	333,431	363,054	29,623	8.2%
1-1-5640-00	Employees Retirement Plan	34,070	34,442	372	1.1%	270,807	292,760	21,953	7.5%
1-1-5645-00	SIP 401K Plan	0	1,667	1,667	100.0%	0	13,333	13,333	100.0%
1-1-5681-00	Legal	5,769	4,333	(1,436)	(33.1%)	30,865	34,667	3,802	11.0%
1-1-5682-00	Engineering	1,137	1,250	113	9.0%	8,138	10,000	1,862	18.6%
1-1-5683-00	Financial Services	0	2,583	2,583	100.0%	19,863	20,667	804	3.9%
1-1-5684-00	Payroll Tax Expense	8,916	8,627	(289)	(3.4%)	69,173	73,326	4,153	5.7%
1-1-5687-00	Membership, Dues, Subscript.	794	1,735	941	54.2%	32,431	41,127	8,695	21.1%
1-1-5688-00	Election Expenses	24,358	15,000	(9,358)	0.0%	24,358	15,000	(9,358)	0.0%
1-1-5689-00	Labor Relations	1,000	1,000	0	0.0%	8,000	8,000	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	0	0	0	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%	344,971	344,971	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%
<b>EXPENSE TOTALS</b>		<b>458,808</b>	<b>468,230</b>	<b>9,422</b>	<b>2.0%</b>	<b>4,579,653</b>	<b>4,768,022</b>	<b>188,369</b>	<b>4.0%</b>
<b>NET INCOME</b>		<b>306,584</b>	<b>(106,513)</b>	<b>413,097</b>		<b>174,791</b>	<b>101,552</b>	<b>73,239</b>	

**COASTSIDE COUNTY WATER DISTRICT**

**INVESTMENT REPORT**

February 28, 2010

		<i>Restricted</i>	<i>Restricted</i>	<i>Restricted for CSP CIP Projects</i>		
	<b>CASH FLOW &amp; OPERATING RESERVE</b>	<b>EMERGENCY RESERVES</b>	<b>CAPITAL EXPENDITURES</b>	<b>DISTRICT CSP CONTRIBUTION</b>	<b>CSP T&amp;S FEES</b>	<b>TOTAL</b>
<b>DISTRICT BALANCES</b>						
<u>CASH IN FNB</u>						
OPERATING ACCOUNT			\$914,076.56			\$914,076.56
CSP T&S ACCOUNT					\$26,413.33	\$26,413.33
TOTAL FIRST NATIONAL BANK	\$0.00	\$0.00	\$914,076.56	\$0.00	\$26,413.33	\$940,489.89
CASH WITH L.A.I.F	\$297,900.00	\$1,740,663.00	\$603,215.67	\$0.00	\$20,867.98	\$2,662,646.65
UNION BANK - Project Fund Balance			\$1,445,136.61			\$1,445,136.61
CASH ON HAND	\$1,930.00					\$1,930.00
TOTAL DISTRICT CASH BALANCES	\$299,830.00	\$1,740,663.00	\$2,962,428.84	\$0.00	\$47,281.31	\$5,050,203.15
<b>ASSESSMENT DISTRICT BALANCES</b>						
<u>CASH IN FIRST NATIONAL BANK (FNB)</u>						
REDEMPTION ACCOUNT		\$ 87,391.77				
RESERVE ACCOUNT (Closed Account 8-4-04)		\$ -				
TOTAL ASSESSMENT DISTRICT CASH		\$ 87,391.77				
<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**

28-Feb-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	\$ 28,833	57.7%

**FACILITIES & MAINTENANCE**

District Space Planning		\$ 25,000		
AMR Program	1121-41	\$ 400,000	\$ 5,908	1.5%
PRV Valves Replacement Project	1121-43	\$ 20,000	\$ 20,639	103.2%
Meter Change Program	1117-06	\$ 18,000	\$ 34,692	192.7%
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	\$ 2,386	47.7%
Office Equipment/Furniture	1118-02	\$ 3,000		0.0%
SCADA/Telemetry/electrical controls	1120-82	\$ 250,000	\$ 29,235	11.7%

**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	1121-52	\$ 100,000	\$ 36,831	36.8%
Crystal Springs Re-roof and Paint		\$ 50,000		0.0%
Crystal Springs Soft Starts 1 & 3	1118-12	\$ 25,000	\$ 36,080	144.3%
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

28-Feb-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	\$ 208,684	90.7%
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	\$ 39,966	6.7%
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**DENNISTON WTP (LONG-TERM) IMPROVEMENTS (MEMBRANE FILTRATION)**

Denniston Pre/Post Treatment Design	1127-04	\$ 350,000	\$ 39,529	11.3%
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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	\$ 38,007	38.0%
Water Supply Alternatives Evaluation		\$ 50,000		0.0%

<b>TOTALS</b>		<b>\$ 3,337,000</b>	<b>\$ 764,431</b>	<b>22.9%</b>
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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**

28-Feb-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**

<b>Month</b>	<b>Admin (General Legal Fees)</b>	<b>Recycle Water Analysis</b>	<b>Transfer Program</b>	<b>CIP</b>	<b>Water Conservation</b>	<b>Personnel</b>	<b>Lawsuits</b>	<b>Infrastructure Project Review  (Reimbursable)</b>	<b>TOTAL</b>
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<b>Mar-09</b>	4,212	494		113				3,134	7,953
<b>Apr-09</b>	3,588	7,670	754	1,222				104	13,338
<b>May-09</b>	3,210	1,300		3,000				442	7,952
<b>Jun-09</b>	7,454	2,002	182	52					9,690
<b>Jul-09</b>	15,556	3,250	1,222	364				234	20,626
<b>Aug-09</b>	4,661	2,574	312	312				1,084	8,943
<b>Sep-09</b>	4,389		130	130				1,872	6,521
<b>Oct-09</b>	4,196		234	1,300					5,730
<b>Nov-09</b>	6,156		234	598				676	7,664
<b>Dec-09</b>	4,940		598	26				910	6,474
<b>Jan-10</b>	3,406	234	2,132					52	5,824
<b>Feb-10</b>	5,334	754	78		2,663				8,829

<b>TOTAL</b>	<b>67,102</b>	<b>18,278</b>	<b>5,876</b>	<b>7,116</b>		<b>0</b>	<b>0</b>	<b>8,508</b>	<b>109,543</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>
<b>Mar-09</b>	1,071		825	9,703	1,369	<b>12,967</b>	1,369
<b>Apr-09</b>	561		161	7,744	3,357	<b>11,822</b>	3,357
<b>May-09</b>	1,526		2,774	1,940	5,915	<b>12,154</b>	5,915
<b>Jun-09</b>	480	322	2,496		7,420	<b>10,718</b>	7,420
<b>Jul-09</b>	1,379			6,010	2,490	<b>9,879</b>	2,490
<b>Aug-09</b>	1,642			5,459	1,660	<b>8,761</b>	1,660
<b>Sep-09</b>	1,507			4,946	4,111	<b>10,564</b>	4,111
<b>Oct-09</b>	480				2,140	<b>2,620</b>	2,140
<b>Nov-09</b>	1,347			701	1,841	<b>3,889</b>	1,841
<b>Dec-09</b>						<b>0</b>	
<b>Jan-10</b>	646		3,025	1,743	664	<b>6,078</b>	664
<b>Feb-10</b>	1,137			3,320	1,909	<b>6,366</b>	1,909
<b>TOTAL</b>	<b>11,775</b>	<b>322</b>	<b>9,280</b>	<b>41,565</b>	<b>32,876</b>	<b>95,818</b>	<b>32,876</b>