



Coastside County Water District

Monthly Budget Report Account Summary

For Fiscal: 2024-2025 Period Ending: 12/31/2024

	December Budget	December Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget	
Revenue										
RevType: 1 - Operating										
1-4120-00	Water Revenue	999,000.00	867,974.04	-131,025.96	-13.12%	7,411,000.00	7,239,706.40	-171,293.60	-2.31%	14,145,409.00
	Total RevType: 1 - Operating:	999,000.00	867,974.04	-131,025.96	-13.12%	7,411,000.00	7,239,706.40	-171,293.60	-2.31%	14,145,409.00
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	3,000.00	2,757.82	-242.18	-8.07%	30,500.00	47,930.61	17,430.61	57.15%	52,000.00
1-4180-00	Late Notice - 10% Penalty	8,000.00	9,683.54	1,683.54	21.04%	50,000.00	55,729.66	5,729.66	11.46%	100,000.00
1-4230-00	Service Connections	1,000.00	507.34	-492.66	-49.27%	7,500.00	3,558.41	-3,941.59	-52.55%	15,000.00
1-4920-00	Interest Earned	26,000.00	51,247.29	25,247.29	97.10%	180,000.00	284,307.81	104,307.81	57.95%	300,000.00
1-4930-00	Tax Apportionments/County Checks	459,000.00	510,970.40	51,970.40	11.32%	551,000.00	611,089.08	60,089.08	10.91%	1,092,000.00
1-4950-00	Miscellaneous Income	400.00	10,443.01	10,043.01	2,510.75%	2,400.00	11,391.15	8,991.15	374.63%	5,000.00
1-4955-00	Cell Site Lease Income	16,900.00	19,381.68	2,481.68	14.68%	101,400.00	115,331.68	13,931.68	13.74%	203,000.00
1-4965-00	ERAF Refund - County Taxes	0.00	0.00	0.00	0.00%	291,000.00	340,700.20	49,700.20	17.08%	600,000.00
	Total RevType: 2 - Non-Operating:	514,300.00	604,991.08	90,691.08	17.63%	1,213,800.00	1,470,038.60	256,238.60	21.11%	2,367,000.00
	Total Revenue:	1,513,300.00	1,472,965.12	-40,334.88	-2.67%	8,624,800.00	8,709,745.00	84,945.00	0.98%	16,512,409.00
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	94,231.00	108,012.04	-13,781.04	-14.62%	1,674,386.00	1,625,335.25	49,050.75	2.93%	2,587,024.00
1-5230-00	Nunes T P Pump Expense	5,000.00	5,098.53	-98.53	-1.97%	30,000.00	31,876.20	-1,876.20	-6.25%	65,550.00
1-5231-00	CSP Pump Station Pump Expense	10,000.00	14,155.68	-4,155.68	-41.56%	300,000.00	232,667.44	67,332.56	22.44%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,500.00	2,416.53	83.47	3.34%	15,000.00	15,524.85	-524.85	-3.50%	31,050.00
1-5233-00	Pilarcitos Canyon Pump Expense	11,200.00	13,901.56	-2,701.56	-24.12%	30,650.00	31,490.59	-840.59	-2.74%	79,350.00
1-5234-00	Denniston T P Pump Expense	7,000.00	1,704.33	5,295.67	75.65%	70,000.00	41,345.99	28,654.01	40.93%	102,350.00
1-5242-00	CSP Pump Station Operations	1,000.00	694.82	305.18	30.52%	6,800.00	4,609.53	2,190.47	32.21%	13,000.00
1-5243-00	CSP Pump Station Maintenance	3,000.00	2,341.11	658.89	21.96%	21,000.00	15,232.96	5,767.04	27.46%	45,000.00
1-5246-00	Nunes T P Operations - General	8,000.00	4,300.97	3,699.03	46.24%	53,000.00	32,785.39	20,214.61	38.14%	109,000.00
1-5247-00	Nunes T P Maintenance	11,000.00	14,988.55	-3,988.55	-36.26%	66,000.00	77,031.40	-11,031.40	-16.71%	135,000.00
1-5248-00	Denniston T P Operations-General	6,000.00	5,456.91	543.09	9.05%	37,000.00	34,691.06	2,308.94	6.24%	78,000.00
1-5249-00	Denniston T.P. Maintenance	13,000.00	7,887.71	5,112.29	39.33%	82,000.00	93,937.88	-11,937.88	-14.56%	165,000.00
1-5250-00	Laboratory Expenses	6,000.00	24,309.77	-18,309.77	-305.16%	41,000.00	56,093.71	-15,093.71	-36.81%	81,000.00
1-5260-00	Maintenance - General	35,000.00	20,189.41	14,810.59	42.32%	210,000.00	149,922.29	60,077.71	28.61%	421,000.00
1-5261-00	Maintenance - Well Fields	8,000.00	0.00	8,000.00	100.00%	34,000.00	96,564.98	-62,564.98	-184.01%	50,000.00
1-5263-00	Uniforms	1,000.00	0.00	1,000.00	100.00%	8,700.00	14,728.75	-6,028.75	-69.30%	14,700.00
1-5318-00	Studies/Surveys/Consulting	10,000.00	2,276.25	7,723.75	77.24%	55,000.00	47,975.05	7,024.95	12.77%	160,000.00
1-5321-00	Water Resources	1,700.00	1,356.57	343.43	20.20%	9,800.00	2,164.42	7,635.58	77.91%	20,000.00

Monthly Budget Report

For Fiscal: 2024-2025 Period Ending: 12/31/2024

		December Budget	December Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00	Community Outreach	15,000.00	300.00	14,700.00	98.00%	44,000.00	26,627.66	17,372.34	39.48%	68,000.00
1-5381-00	Legal	9,700.00	28,095.50	-18,395.50	-189.64%	58,200.00	145,843.94	-87,643.94	-150.59%	116,000.00
1-5382-00	Engineering	7,500.00	20,611.95	-13,111.95	-174.83%	45,000.00	86,876.62	-41,876.62	-93.06%	90,000.00
1-5383-00	Financial Services	5,000.00	2,073.00	2,927.00	58.54%	19,000.00	14,617.00	4,383.00	23.07%	24,150.00
1-5384-00	Computer Services	32,000.00	35,049.14	-3,049.14	-9.53%	189,000.00	188,105.36	894.64	0.47%	375,000.00
1-5410-00	Salaries/Wages-Administration	123,472.00	140,648.58	-17,176.58	-13.91%	735,217.00	688,432.36	46,784.64	6.36%	1,459,211.00
1-5411-00	Salaries & Wages - Field	177,141.00	245,017.45	-67,876.45	-38.32%	1,054,792.00	1,094,795.08	-40,003.08	-3.79%	2,093,480.00
1-5420-00	Payroll Tax Expense	21,526.00	20,232.85	1,293.15	6.01%	128,180.00	110,869.67	17,310.33	13.50%	254,404.00
1-5435-00	Employee Medical Insurance	40,375.00	43,677.72	-3,302.72	-8.18%	242,250.00	241,445.37	804.63	0.33%	520,835.00
1-5436-00	Retiree Medical Insurance	4,840.00	5,647.33	-807.33	-16.68%	29,040.00	31,396.34	-2,356.34	-8.11%	62,407.00
1-5440-00	Employees Retirement Plan	58,985.00	52,987.12	5,997.88	10.17%	353,910.00	326,174.31	27,735.69	7.84%	707,803.00
1-5445-00	Supplemental Retirement 401a	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	38,016.00
1-5510-00	Motor Vehicle Expense	7,700.00	5,175.92	2,524.08	32.78%	46,200.00	29,364.54	16,835.46	36.44%	95,000.00
1-5620-00	Office & Billing Expenses	34,000.00	36,660.95	-2,660.95	-7.83%	208,000.00	185,556.20	22,443.80	10.79%	418,000.00
1-5625-00	Meetings / Training / Seminars	3,900.00	9,253.23	-5,353.23	-137.26%	25,900.00	22,159.35	3,740.65	14.44%	52,300.00
1-5630-00	Insurance	16,200.00	25,425.37	-9,225.37	-56.95%	97,200.00	134,141.06	-36,941.06	-38.01%	209,000.00
1-5687-00	Membership, Dues, Subscript.	6,458.00	4,942.86	1,515.14	23.46%	62,498.00	54,672.76	7,825.24	12.52%	125,000.00
1-5688-00	Election Expenses	0.00	0.00	0.00	0.00%	30,000.00	0.00	30,000.00	100.00%	30,000.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	3,000.00	0.00	3,000.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,750.00	990.00	1,760.00	64.00%	16,500.00	12,994.02	3,505.98	21.25%	33,000.00
1-5705-00	State Fees	1,500.00	23,860.48	-22,360.48	-1,490.70%	4,500.00	27,268.39	-22,768.39	-505.96%	50,600.00
	Total ExpType: 1 - Operating:	802,178.00	929,740.19	-127,562.19	-15.90%	6,136,723.00	6,025,317.77	111,405.23	1.82%	11,485,230.00
	ExpType: 4 - Capital Related									
1-5715-00	Debt Service/CIEDB 11-099	0.00	0.00	0.00	0.00%	278,127.00	278,126.96	0.04	0.00%	335,173.00
1-5716-00	Debt Service/CIEDB 2016	0.00	0.00	0.00	0.00%	242,657.00	242,657.22	-0.22	0.00%	321,412.00
1-5717-00	Chase Bank - 2018 Loan	0.00	0.00	0.00	0.00%	388,521.00	388,520.67	0.33	0.00%	432,821.00
1-5718-00	First Foundation Bank - 2022	0.00	0.00	0.00	0.00%	348,541.00	348,540.88	0.12	0.00%	417,434.00
	Total ExpType: 4 - Capital Related:	0.00	0.00	0.00	0.00%	1,257,846.00	1,257,845.73	0.27	0.00%	1,506,840.00
	Total Expense:	802,178.00	929,740.19	-127,562.19	-15.90%	7,394,569.00	7,283,163.50	111,405.50	1.51%	12,992,070.00
	Report Total:	711,122.00	543,224.93	-167,897.07		1,230,231.00	1,426,581.50	196,350.50		3,520,339.00

**COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
December 31, 2024**

<u>RESERVE BALANCES</u>	Current Year as of 12/31/2024	Prior Year as of 12/31/2023
CAPITAL AND OPERATING RESERVE	\$12,196,008.21	\$12,740,665.18
RATE STABILIZATION RESERVE	\$250,000.00	\$250,000.00
TOTAL DISTRICT RESERVES	\$12,446,008.21	\$12,990,665.18

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	\$2,457,334.55	\$1,612,451.21
CSP T & S ACCOUNT	\$676,240.61	\$192,346.30
MONEY MARKET GEN. FUND (Opened 7/20/17)	\$20,060.03	\$19,808.22
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	\$9,291,573.02	\$11,165,259.45
DISTRICT CASH ON HAND	\$800.00	\$800.00
TOTAL ACCOUNT BALANCES	\$12,446,008.21	\$12,990,665.18

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

**COASTSIDE COUNTY WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
FISCAL YEAR TO DATE 2024/2025 - DECEMBER 31, 2024**

1.8.2025

12/31/2024

* Approved June 2024

Status	Approved* CIP Budget FY24/25	Actual To Date FY24/25	Projected FY24/25	Variance vs. Budget	% Completed	Project Status/ Comments
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Equipment Purchases & Replacement

06-03	SCADA/Telemetry/Electrical Controls Replacement	ongoing	\$ 50,000		\$ 50,000	\$ -	n/a	
99-02	Vehicle Fleet Replacement	ongoing	\$ 50,000		\$ 50,000	\$ -	0%	Vehicle is on order

Facilities & Maintenance

09-09	Fire Hydrant Replacement	ongoing	\$ 140,000	\$ 22,529	\$ 140,000	\$ -	16%	
23-13	Pilarcitos Canyon Culvert Replacement	in design	\$ 400,000	\$ 24,622	\$ 400,000	\$ -	0%	Engineering; surveying; geotech in process
99-01	Meters	ongoing	\$ 10,000		\$ 10,000	\$ -	n/a	

Pipeline Projects

14-01/23-10	Highway 92 Potable Water Pipeline Emergency Restoration Project	Bid Ready	\$ 3,000,000	\$ 257,775	\$ 2,500,000	\$ 500,000	0%	January 2025 - Project to be awarded
21-01	Pipeline Replacement Projects: Alcatraz and Santa Cruz Aves/Redondo Beach Loop/Ocean Colony	In design	\$ 400,000	\$ 10,570	\$ 400,000	\$ -	100%	

Pump Stations / Tanks / Wells

21-07	Carter Hill Tank Improvement Project	Construction	\$ 4,000,000	\$ 235,942	\$ 4,000,000	\$ -	0%	
16-08	Denniston Well Field Replacements	TBD	\$ 450,000		\$ -	\$ 450,000	0%	Delayed - Efforts are being directed to the Pilarcitos Wells in FY2025-26
23-11	CSP Screens - Intake Valves	Feasibility	\$ 50,000		\$ 50,000	\$ -	0%	
19-05	Tanks - THM Control	Ongoing	\$ 50,000		\$ 50,000	\$ -	0%	

Water Supply Development

14-25	San Vicente/Denniston Water Supply Development	ongoing	\$ 2,000,000	\$ 139,155	\$ 500,000	\$ 1,500,000	n/a	Construction delayed to FY2026
25-02	Denniston Sluice Gates	TBD	\$ 50,000		\$ 50,000	\$ -	0%	

Water Treatment Plants

23-05	Sodium Hypochlorite Generator Replacement (Nunes)	Construction	\$ 200,000		\$ 200,000	\$ -	50%	
23-06	Existing Sedimentation Basin Rehabilitation	TBD	\$ 300,000		\$ 300,000	\$ -	0%	

UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2024/2025

25-01	Nunes Water Treatment Plant Paving Project	Construction		\$ 340,083	\$ 350,000	\$ (350,000)	100%	
25-04	Nunes Water Treatment Plant Roof Replacement	Construction		\$ 166,320	\$ 180,000	\$ (180,000)	100%	
23-09	Denniston Contact Clarifier Hatch Replacements	Construction		\$ 163,734	\$ 350,000	\$ (350,000)	20%	In CIP in future years
25-03	CSP Earthquake Expansion Joints	Construction		\$ 68,627	\$ 75,000	\$ (75,000)	95%	
25-02	Pilarcitos Wellfield Replacement Project	In design		\$ 64,782	\$ 150,000	\$ (150,000)	0%	in design/permitting
NN-00	Unscheduled CIP		\$ 100,000		\$ 100,000	\$ -	0%	

NEW FY2024/2025 CIP TOTAL \$ 11,250,000 \$1,494,139 \$ 9,905,000 \$ 1,345,000

COASTSIDE COUNTY WATER DISTRICT
 CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
 FISCAL YEAR TO DATE 2024/2025 - DECEMBER 31, 2024

1.8.2025

12/31/2024

* Approved June 2024

Status	Approved* CIP Budget FY24/25	Actual To Date FY24/25	Projected FY24/25	Variance vs. Budget	% Completed	Project Status/ Comments
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FY2023/2024 CIP Carryover Projects

20-14	Nunes Water Treatment Plant Improvement Project	complete	\$ 3,671	\$ 3,671	\$ (3,671)	100%	
22-07	Alameda Ave Crossing at Medio Creek	complete	\$ 6,084	\$ 6,084	\$ (6,084)	100%	
24-01	Myrtle/2nd Ave Valve Replacement	complete	\$ 4,559	\$ 4,559	\$ (4,559)	100%	
23-03	CSP Fire Sprinklers	complete	\$ 23,641	\$ 23,641	\$ (23,641)	100%	

FY2023/2024 CARRYOVER PROJECTS	\$	-	\$ 37,954	\$	37,954	\$	(37,954)
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Green = approved by the Board/in process

TOTAL - FY 2024/2025 CIP + PRIOR YEAR CARRYOVER	\$	11,250,000	\$1,532,093	\$	9,942,954	\$	1,307,046
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**Legal Cost Tracking Report
12 Months At-A-Glance**

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

Month	Admin (General Legal Fees)	Water Supply Development	Recycled Water	Uninstalled Connection Transfer Program	Capital Improvement Projects	Labor & Employment	Cell Tower Leases	Public Records Requests	Litigation	Non CIP / Infrastructure (Project Review) <i>Reimbursable</i>	Total
Jan-24	2,790				624			546	399		4,359
Feb-24	3,783			897	6,398		846		178		12,101
Mar-24	2,622	223		178	1,830		979				5,831
Apr-24	5,485	2,003	356	1,342	3,239		223		89		12,736
May-24	6,817	89		178	11,676	401	846				20,006
Jun-24	4,420	1,691	490		3,821	6,497					16,919
Jul-24	14,688				14,213	1,388	1,495				31,783
Aug-24	6,663			267	10,550	2,359	134				19,972
Sep-24	4,904				25,059	2,448	935		223		33,567
Oct-24	2,848			589	21,488	12,683	134				37,741
Nov-24	5,365				9,041	24,680	757				39,842
Dec-24	15,547			267	3,649	8,811	89				28,363
TOTAL	75,930	4,005	846	3,717	111,586	59,264	6,435	546	889	0	263,216

Calcon T&M Projects Tracking

12/31/2024

Project No.	Name	Status	Proposal Date	Approved Date	Project Budget	Project Billings FY2024-2025
FY 2024-2025 Open Projects:						
					Open Projects - Subtotal	\$0.00
Other: Monthly Maintenance						
	Tanks					
	Crystal Springs Maintenance					
	Nunes Maintenance				\$	29,711.57
	Denniston Maintenance				\$	5,880.00
	Distribution System				\$	17,614.07
	Wells					
	Cellular Telemetry				\$	1,640.65
					Subtotal Maintenance	\$ 54,846.29
					FINAL TOTAL FY 2024/2025	\$54,846.29

EKI Environment & Water
 Engineering Services Billed FY 2022-2023 to FY 2024-2025
 Billed through 12/31/2024

	Contract Date	Not to Exceed Budget	Status	FY2022-2023	FY 2023-2024	FY 2024-2025
CIP Project Management						
Fiscal Year 2021-2022 - Non-Complex Main line Extension Services	10.15.2021	\$ 25,000.00	Complete	\$ 10,438.74	\$ 4,201.34	
Fiscal Year 2023-2024 - Non-Complex Main line Extension Services			Open		\$ 11,801.40	\$ 6,091.02
Fiscal Year 2024-2025-Capital Improvement Management	1.9.2024	\$ 100,000.00	Complete		\$ 62,469.90	\$ 37,520.86
Fiscal Year 2024-2025-Capital Improvement Management		\$ 60,000.00	Open			\$ 32,138.44
Fiscal Year 2022-2023 - Capital Improvement Management	4.20.2022	\$ 117,000.00	Complete	\$ 71,198.60	\$ 34,038.14	
Fiscal Year 2022-2023 - Emergency Engineering Services	2.10.2023	\$ 28,000.00	Complete	\$ 26,164.58		
Fiscal Year 2022-2023 - Emergency FEMA Grant Application		\$ 15,000.00	Complete	\$ 16,568.76		
Sub Total - CIP Project Management Services		\$ 345,000.00		\$ 124,370.68	\$ 112,510.78	\$ 75,750.32

Highway 92 Potable Water Pipeline Phase 1 (2023)	14-01	6.13.2023	\$ 135,400.00	Open	\$ 22,894.82	\$ 70,887.84	\$ 2,704.00
Highway 92 Environmental Permitting - Emergency Restoration	23-10	3.15.2023	\$ 73,800.00	Open	\$ 321.36	\$ 47,121.55	\$ 8,319.29
Highway 92 Potable Water Pipeline Emergency Geotechnical	23-10	3.3.2023	\$ 63,400.00	Open	\$ 52,946.71		
Highway 92 Potable Water Pipeline Emergency Restoration-Design	23-10	3.15.2023	\$ 247,600.00	Open	\$ 55,017.03	\$ 125,635.28	\$ 11,816.29
Highway 92 Potable Water Pipeline Future Phases Geotechnical	14-01	3.3.2023	\$ 54,200.00	Open	\$ 26,884.03	\$ 23,313.72	
Miramontes Point Road Water Main Replacement	22-01	7.14.2021	\$ 177,300.00	Open	\$ 46,900.62		
Medio Creek and Magellan Pipeline/Miramar Deadends Design	22-07	3.15.2023	\$ 138,900.00	Open	\$ 39,015.39	\$ 50,313.73	\$ 5,501.34
EG Tank #1 - Pre-design for New Pump Station	19-01	6.13.2023	\$ 25,000.00	Open	\$ 1,046.76	\$ 23,917.66	
Highway 92 - Environmental Permitting Strategies	23-10	5.24.2023	\$ 29,700.00	Open		\$ 28,207.05	
Miramar Deadends Project - Biological Resources Assessment	22-07	5.24.2023	\$ 18,200.00	Open		\$ 17,581.46	\$ 582.40
Alcatraz Ave, Santa Rosa Ave, and Ocean Colony Pipeline Projects	21-01	1.9.2024	\$ 66,200.00	Open		\$ 41,027.74	\$ 10,569.78
Carter Hill Tank Replacement Project Support	21-07	9.1.2024	\$ 25,000.00	Open			\$ 7,350.72
Pilarcitos Wellfield Replacement Project	25-02	10.9.2024	\$ 378,300.00	Open			\$ 49,781.78
SFPUC Pilarcitos Dam and Reservoir Improvement Project	5382	10.9.2024	\$ 18,000.00				\$ 6,559.54
Pilarcitos Creek Road Bank Stabilization Project	23-13	10.9.2024	\$ 44,800.00				\$ 1,860.30
Highway 92 - 2017 Easements Land Description Packages	14-01	8.18.2023	\$ 14,000.00	Complete		\$ 14,000.00	
Medio Crossing-Alternatives Evaluation for Pipeline Replacement	22-07	4.25.2022	\$ 20,400.00	Complete	\$ 13,419.12		
Poplar Street Water Main Replacement Project	23-02	10.3.2022	\$ 29,200.00	Complete	\$ 22,944.36	\$ 6,199.05	
Grandview Crossing at Hwy 1	20-08	2.9.2021	\$ 156,500.00	Complete	\$ 32,891.30		
Grandview Crossing at Hwy 1 - Construction Management Services	20-08	9.16.2022	\$ 132,800.00	Complete	\$ 106,755.71		
Pilarcitos Creek Crossing Water Main Replacement Design	13-02	7.14.2020	\$ 99,900.00	Complete	\$ 28,025.40		
Pilarcitos Creek Crossing Water Main Replacement Field Surveys/Land Descriptions	13-02	9.13.2022	\$ 28,600.00	Complete	\$ 4,681.04		
Highway 92 Potable Water Pipeline Replacement Project Design	14-01	7.2.2021	\$ 24,800.00	Complete	\$ 6,631.56		

Total - All Services:

\$ 584,745.89 \$ 560,715.86 \$ 180,795.76