Coastside County Water District

Monthly Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 08/31/2023

		August Budget	August 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	1,319,000.00	1,312,949.58	-6,050.42	-0.46%	2,618,000.00	2,397,987.75	-220,012.25	-8.40%	12,963,614.00
	Total RevType: 1 - Operating:	**1,319,000.00**	**1,312,949.58**	**-6,050.42**	**-0.46%**	**2,618,000.00**	**2,397,987.75**	**-220,012.25**	**-8.40%**	**12,963,614.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	6,589.22	589.22	9.82%	12,000.00	11,893.09	-106.91	-0.89%	52,000.00
1-4180-00	Late Notice - 10% Penalty	5,500.00	8,903.33	3,403.33	61.88%	11,000.00	17,600.51	6,600.51	60.00%	65,000.00
1-4230-00	Service Connections	850.00	1,983.90	1,133.90	133.40%	1,700.00	4,506.26	2,806.26	165.07%	10,000.00
1-4920-00	Interest Earned	9,000.00	30,001.32	21,001.32	233.35%	19,000.00	60,002.58	41,002.58	215.80%	90,000.00
1-4930-00	Tax Apportionments/County Checks	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	995,000.00
1-4950-00	Miscellaneous Income	400.00	-32.75	-432.75	-108.19%	800.00	-32.75	-832.75	-104.09%	5,000.00
1-4955-00	Cell Site Lease Income	16,000.00	16,808.64	808.64	5.05%	32,000.00	33,549.14	1,549.14	4.84%	195,000.00
1-4965-00	ERAF Refund - County Taxes	300,000.00	337,790.18	37,790.18	12.60%	300,000.00	337,790.18	37,790.18	12.60%	550,000.00
	Total RevType: 2 - Non-Operating:	**337,750.00**	**402,043.84**	**64,293.84**	**19.04%**	**376,500.00**	**465,309.01**	**88,809.01**	**23.59%**	**1,962,000.00**
	Total Revenue:	**1,656,750.00**	**1,714,993.42**	**58,243.42**	**3.52%**	**2,994,500.00**	**2,863,296.76**	**-131,203.24**	**-4.38%**	**14,925,614.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	323,038.00	215,404.73	107,633.27	33.32%	597,733.00	479,274.90	118,458.10	19.82%	2,461,346.00
1-5230-00	Nunes T P Pump Expense	4,500.00	4,347.25	152.75	3.39%	9,000.00	9,584.74	-584.74	-6.50%	57,000.00
1-5231-00	CSP Pump Station Pump Expense	50,000.00	2,691.77	47,308.23	94.62%	84,000.00	8,386.05	75,613.95	90.02%	350,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,200.00	2,455.97	-255.97	-11.64%	4,300.00	5,033.46	-733.46	-17.06%	27,000.00
1-5233-00	Pilarcitos Canyon Pump Expense	600.00	1,842.25	-1,242.25	-207.04%	1,200.00	3,099.30	-1,899.30	-158.28%	69,000.00
1-5234-00	Denniston T P Pump Expense	10,000.00	20,035.16	-10,035.16	-100.35%	25,000.00	29,721.60	-4,721.60	-18.89%	89,000.00
1-5242-00	CSP Pump Station Operations	1,200.00	510.66	689.34	57.45%	2,200.00	8,647.55	-6,447.55	-293.07%	13,000.00
1-5243-00	CSP Pump Station Maintenance	3,000.00	1,032.51	1,967.49	65.58%	6,000.00	1,074.88	4,925.12	82.09%	35,000.00
1-5246-00	Nunes T P Operations - General	8,000.00	6,465.25	1,534.75	19.18%	16,000.00	12,556.51	3,443.49	21.52%	102,000.00
1-5247-00	Nunes T P Maintenance	10,000.00	3,825.03	6,174.97	61.75%	19,000.00	9,603.32	9,396.68	49.46%	125,000.00
1-5248-00	Denniston T P Operations-General	5,000.00	3,196.96	1,803.04	36.06%	10,000.00	6,577.63	3,422.37	34.22%	54,000.00
1-5249-00	Denniston T.P. Maintenance	12,000.00	15,637.59	-3,637.59	-30.31%	19,000.00	19,123.16	-123.16	-0.65%	155,000.00
1-5250-00	Laboratory Expenses	6,000.00	6,364.85	-364.85	-6.08%	12,000.00	9,324.85	2,675.15	22.29%	77,000.00
1-5260-00	Maintenance - General	32,000.00	65,813.27	-33,813.27	-105.67%	64,000.00	96,224.64	-32,224.64	-50.35%	395,000.00
1-5261-00	Maintenance - Well Fields	0.00	525.00	-525.00	0.00%	0.00	525.00	-525.00	0.00%	50,000.00
1-5263-00	Uniforms	1,000.00	7,275.01	-6,275.01	-627.50%	4,000.00	7,275.01	-3,275.01	-81.88%	14,000.00
1-5318-00	Studies/Surveys/Consulting	10,000.00	0.00	10,000.00	100.00%	15,000.00	0.00	15,000.00	100.00%	160,000.00
1-5321-00	Water Resources	1,000.00	161.58	838.42	83.84%	2,000.00	323.16	1,676.84	83.84%	21,500.00

Monthly Budget Report

For Fiscal: 2023-2024 Period Ending: 08/31/2023

		August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00	Community Outreach	3,000.00	300.00	2,700.00	90.00%	6,000.00	300.00	5,700.00	95.00%	68,000.00
1-5381-00	Legal	9,000.00	7,056.00	1,944.00	21.60%	18,000.00	13,056.00	4,944.00	27.47%	110,000.00
1-5382-00	Engineering	7,100.00	5,175.64	1,924.36	27.10%	14,200.00	7,655.64	6,544.36	46.09%	86,000.00
1-5383-00	Financial Services	0.00	0.00	0.00	0.00%	5,000.00	5,586.00	-586.00	-11.72%	23,000.00
1-5384-00	Computer Services	26,000.00	22,811.65	3,188.35	12.26%	52,000.00	45,120.10	6,879.90	13.23%	339,974.00
1-5410-00	Salaries/Wages-Administration	121,776.00	91,956.43	29,819.57	24.49%	232,962.00	185,557.42	47,404.58	20.35%	1,381,887.00
1-5411-00	Salaries & Wages - Field	170,239.00	152,890.11	17,348.89	10.19%	325,675.00	298,958.24	26,716.76	8.20%	1,931,847.00
1-5420-00	Payroll Tax Expense	20,792.00	17,290.09	3,501.91	16.84%	39,776.00	35,700.03	4,075.97	10.25%	235,945.00
1-5435-00	Employee Medical Insurance	40,000.00	35,228.46	4,771.54	11.93%	80,000.00	68,388.02	11,611.98	14.51%	516,000.00
1-5436-00	Retiree Medical Insurance	3,600.00	3,522.29	77.71	2.16%	7,100.00	6,443.81	656.19	9.24%	46,000.00
1-5440-00	Employees Retirement Plan	53,000.00	36,809.02	16,190.98	30.55%	106,000.00	88,241.17	17,758.83	16.75%	642,924.00
1-5445-00	Supplemental Retirement 401a	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	38,000.00
1-5510-00	Motor Vehicle Expense	7,000.00	14,656.49	-7,656.49	-109.38%	14,000.00	23,397.14	-9,397.14	-67.12%	90,000.00
1-5620-00	Office & Billing Expenses	32,000.00	26,826.75	5,173.25	16.17%	64,000.00	48,998.05	15,001.95	23.44%	414,000.00
1-5625-00	Meetings / Training / Seminars	6,000.00	2,453.51	3,546.49	59.11%	8,000.00	3,008.51	4,991.49	62.39%	45,000.00
1-5630-00	Insurance	14,000.00	14,599.77	-599.77	-4.28%	28,000.00	29,525.66	-1,525.66	-5.45%	182,000.00
1-5687-00	Membership, Dues, Subscript.	5,000.00	3,322.96	1,677.04	33.54%	23,000.00	18,989.90	4,010.10	17.44%	118,825.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	1,000.00	0.00	1,000.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,000.00	3,250.25	-1,250.25	-62.51%	3,000.00	4,090.50	-1,090.50	-36.35%	31,400.00
1-5705-00	State Fees	1,000.00	0.00	1,000.00	100.00%	1,000.00	632.00	368.00	36.80%	48,000.00
	Total ExpType: 1 - Operating:	**1,001,545.00**	**795,734.26**	**205,810.74**	**20.55%**	**1,919,146.00**	**1,590,003.95**	**329,142.05**	**17.15%**	**10,609,648.00**
ExpType: 4 - Capital Related										
1-5715-00	Debt Service/CIEDB 11-099	0.00	0.00	0.00	0.00%	275,701.00	275,701.00	0.00	0.00%	335,343.00
1-5716-00	Debt Service/CIEDB 2016	0.00	0.00	0.00	0.00%	240,637.00	240,636.61	0.39	0.00%	321,923.00
1-5717-00	Chase Bank - 2018 Loan	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	437,233.00
1-5718-00	First Foundation Bank - 2022	345,524.00	345,524.31	-0.31	0.00%	345,524.00	345,524.31	-0.31	0.00%	417,501.00
	Total ExpType: 4 - Capital Related:	**345,524.00**	**345,524.31**	**-0.31**	**0.00%**	**861,862.00**	**861,861.92**	**0.08**	**0.00%**	**1,512,000.00**
	Total Expense:	**1,347,069.00**	**1,141,258.57**	**205,810.43**	**15.28%**	**2,781,008.00**	**2,451,865.87**	**329,142.13**	**11.84%**	**12,121,648.00**
	Report Total:	**309,681.00**	**573,734.85**	**264,053.85**		**213,492.00**	**411,430.89**	**197,938.89**		**2,803,966.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
August 31, 2023

RESERVE BALANCES	Current Year as of 8/31/2023	Prior Year as of 08/31/2022
CAPITAL AND OPERATING RESERVE	$12,814,026.94	$15,420,209.22
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$13,064,026.94**	**$15,670,209.22**

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$1,876,282.39	$3,149,883.68
CSP T & S ACCOUNT	$104,170.29	$200,388.52
MONEY MARKET GEN. FUND (Opened 7/20/17)	$19,807.56	$2,019,696.56
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$11,062,966.70	$10,299,440.46
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$13,064,026.94**	**$15,670,209.22**

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

COASTSIDE COUNTY WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
FISCAL YEAR 2023/2024

Prepared 9.6.2023

* Approved June 2023

8/31/2023

		Status	Approved* CIP Budget FY23/24	Actual To Date FY23/24	Projected FY23/24	Variance vs. Budget	% Completed	Project Status/ Comments
Equipment Purchases & Replacement								
06-03	SCADA/Telemetry/Electrical Controls Replacement	ongoing	$ 50,000		$ 50,000	$ -	n/a	
99-02	Vehicle Fleet Replacement	ongoing	$ 80,000	$ -	$ -	$ 80,000	100%	purchased vehicle in June 2023 (planned for FY2024)
Facilities & Maintenance								
09-09	Fire Hydrant Replacement	ongoing	$ 140,000		$ 140,000	$ -	0%	
23-13	Pilarcitos Canyon Culvert Replacement	TBD	$ 40,000	$ 2,734	$ 40,000	$ -	0%	
99-01	Meter Change Program	ongoing	$ 10,000	$ -	$ 10,000	$ -	n/a	
Pipeline Projects								
14-01/23-10	Highway 92 - Emergency Pipeline Restoration and Replacement of Welded Steel Line	In design	$ 2,500,000	$ 73,535	$ 2,500,000	$ -	0%	
16-09	Magellan at Hwy 1	In design	$ 500,000	$ 5,000	$ 500,000	$ -	0%	
22-07	Alameda Ave Crossing at Medio Creek	In design	$ 275,000	$ 1,337	$ 275,000	$ -	0%	
22-07	Poplar Street Pipeline Replacement	In design	$ 400,000		$ 400,000	$ -	0%	
24-01	Granelli Cut Cap and HMB Valve Replacement	In design	$ 100,000		$ 100,000	$ -	0%	
Pump Stations / Tanks / Wells								
21-07	Carter Hill Tank Improvement Project	In design	$ 300,000		$ 300,000	$ -	0%	At 100% design
19-01	EG #1 Tank Improvement Project/New Pump Station	In design	$ 150,000	$ 2,560	$ 150,000	$ -	0%	
09-18	Denniston Well Field Replacements	TBD	$ 500,000		$ 500,000	$ -	0%	
20-01	CSP Pump #1/2 Spare	on order	$ 90,000		$ 90,000	$ -	0%	
23-11	CSP Screens - Intake Valves	tech memo	$ 250,000		$ 250,000	$ -		
19-05	Tanks - THM Control	Ongoing	$ 50,000		$ 50,000	$ -	0%	
Water Supply Development								
14-25	San Vicente/Denniston Water Supply Development	ongoing	$ 500,000	$ 19,325	$ 500,000	$ -	n/a	
23-04	Lower Pilarcitos Well Development	TBD	$ 100,000		$ 100,000	$ -	0%	
17-12	Water Reuse Feasibility Study	in process	$ 300,000	$ 28,997	$ 300,000	$ -	0%	
Water Treatment Plants								
20-14	Nunes Water Treatment Plant Improvement Project	Construction	$ 1,600,000	$ 366,979	$ 1,600,000	$ -	75%	Construction started August 2021; To be completed in FY 2023/2024
23-05	Sodium Hypochlorite Generator Replacement (Nunes)	in design	$ 200,000	$ 2,580	$ 200,000	$ -	0%	
23-06	Existing Sedimentation Basin Rehabilitation	TBD	$ 300,000		$ 300,000	$ -	0%	
23-09	Denniston Contact Clarifier Hatch Replacements	in design	$ 75,000		$ 75,000	$ -	0%	
NN-00	Unscheduled CIP		$ 100,000		$ 100,000	$ -	0%	
	NEW FY2023/2024 CIP TOTAL		**$ 8,610,000**	**$ 503,049**	**$ 8,530,000**	**$ 80,000**		

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	Election (CVRA)	Cell Tower Leases	Public Records Requests	Litigation	Non CIP / Infrastructure (Project Review) *Reimbursable*	Total
Aug-22	9,090	3,753		706								**13,548**
Sep-22	4,898	553		919								**6,370**
Oct-22	7,071	988										**8,058**
Nov-22	11,284	1,857			900			158				**14,198**
Dec-22	4,760	2,884		512	395	277		711	1,861			**11,399**
Jan-23	3,486			963	2,646				1,938			**9,033**
Feb-23	3276	504			2,349				378			**6,507**
Mar-23	3150	3396			2,778				1,050			**10,374**
Apr-23	1872				1,551				5,490			**8,913**
May-23	2811	2226	1,050	540	519	0	0	714	966	0		**8,826**
Jun-23	4902		294		1,929				630		5,421	**13,176**
Jul-23	6300			516					756			**7,572**
TOTAL	**62,898**	**16,159**	**1,344**	**4,155**	**13,067**	**277**	**0**	**1,583**	**13,069**	**0**	**5,421**	**117,973**

Engineer Cost Tracking Report
12 Months At-A-Glance

Acct. No. 5682
JAMES TETER
Engineer

Month	Admin & Retainer	CIP	Studies and Non - CIP Project	TOTAL	Reimburseable from Projects
Sep-22	480			**480**	
Oct-22	480			**480**	
Nov-22	480			**480**	
Dec-23	480			**480**	
Jan-23	480			**480**	
Feb-23	480			**480**	
Mar-23	480			**480**	
Apr-23	480			**480**	
May-23	480			**480**	
Jun-23	480			**480**	
Jul-23	480			**480**	
Aug-23	480			**480**	
TOTAL	**5,280**	**0**	**0**	**5,280**	**0**

Calcon T&M Projects Tracking

8/31/2023

Project No.	Name	Status	Proposal Date	Approved Date	Project Budget	Project Billings FY2023-2024
FY 2023-2024 Open Projects:						
	Nunes Magnetic Flow Meter					
		Open Projects - Subtotal				
Other: Monthly Maintenance						
	Tanks					
	Crystal Springs Maintenance					
	Nunes Maintenance					
	Denniston Maintenance					
	Distribution System					$ 4,685.00
	Wells					
	Cellular Telemetry					$ 328.13
		Subtotal Maintenance				$ 5,013.13
		FINAL TOTAL FY 2023/2024				$5,013.13

EKI Environment & Water
Engineering Services Billed FY 2021-2022 to FY 2023-2024
Billed through 8/31/2023

		Contract Date	Not to Exceed Budget	Status	FY2021-2022	FY2022-2023	FY 2023-2024
CIP Project Management							
Fiscal Year 2020-2021		8.13.2020	$ 100,000.00	Complete	$ 33,162.48		
Fiscal Year 2021-2022 - Non-Complex Main line Extension Services		10.15.2021	$ 25,000.00	Open	$ 10,301.46	$ 10,438.74	$ 642.72
Fiscal Year 2021-2022 - Drought Relief Grant Application		12.2021		Complete	$ 21,074.82		
Fiscal Year 2022-2023 - Capital Improvement Management		4.20.2022	$ 117,000.00	Open	$ 5,453.76	$ 71,198.60	$ 3,534.96
Fiscal Year 2022-2023 - Emergency Engineering Services		2/10/2023	$ 28,000.00	Open		$ 26,164.58	
Fiscal Year 2022-2023 - Emergency FEMA Grant Application			$ 15,000.00	Open		$ 16,568.76	
Sub Total - CIP Project Management Services			**$ 285,000.00**		**$ 69,992.52**	**$ 124,370.68**	**$ 4,177.68**
Grandview Crossing at Hwy 1	**20-08**	2.9.2021	$ 156,500.00	Complete	$ 37,244.28	$ 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	$ 31,454.78	$ 28,025.40	
Pilarcitos Creek Crossing Water Main Replacement Field Surveys/Land Descriptions	**13-02**	9.13.2022	$ 28,600.00	Complete	$ 20,059.82	$ 4,681.04	
Highway 92 Potable Water Pipeline Replacement Project Design	**14-01**	7.2.2021	$ 24,800.00	Open	$ 18,139.94	$ 6,631.56	
Highway 92 Potable Water Pipeline Phase 1 (2023)	**14-01**	6.13.2023	$ 105,005.18	Open		$ 22,894.82	$ 17,764.50
Highway 92 Environmental Permitting - Emergency Restoration	**23-10**	3.15.2023	$ 44,800.00	Open		$ 321.36	
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	$ 219,100.00	Open		$ 55,017.03	$ 20,090.72
Highway 92 Potable Water Pipeline Future Phases Geotechnical	**14-01**	3.3.2023	$ 54,200.00	Open		$ 26,884.03	$ 10,679.46
Miramontes Point Road Water Main Replacement	**22-01**	7.14.2021	$ 177,300.00	Open	$ 92,356.96	$ 46,900.62	
Purisima Way Water Main Replacement	**14-29**	10.18.2021	$ 20,400.00	Complete	$ 19,840.91		
Medio Crossing - Alternatives Evaluation for Pipeline Replacement	**22-07**	4.25.2022	$ 21,900.00	Complete	$ 8,410.48	$ 13,419.12	
Medio Creek and Magellan Pipeline/Miramar Deadends Design	**22-07**	3.15.2023	$ 138,900.00	Open		$ 39,015.39	$ 1,337.44
Poplar Street Water Main Replacement Project	**23-02**	10.3.2022	$ 29,200.00	Open		$ 22,944.36	
EG Tank #1 - Pre-design for New Pump Station	**19-01**	6.13.2023	$ 25,000.00	Open		$ 1,046.76	$ 2,560.48
Total - All Services					**$ 297,499.69**	**$ 584,745.89**	**$ 56,610.28**