Monthly Budget Report
Account Summary

Coastside County Water District

For Fiscal: 2025-2026 Period Ending: 01/31/2026

		January Budget	January 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	1,015,700.00	979,140.10	-36,559.90	-3.60%	9,400,400.00	8,425,643.73	-974,756.27	-10.37%	15,862,300.00
	Total RevType: 1 - Operating:	**1,015,700.00**	**979,140.10**	**-36,559.90**	**-3.60%**	**9,400,400.00**	**8,425,643.73**	**-974,756.27**	**-10.37%**	**15,862,300.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	4,000.00	2,216.72	-1,783.28	-44.58%	37,000.00	37,469.14	469.14	1.27%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,000.00	7,171.20	-828.80	-10.36%	58,000.00	58,211.55	211.55	0.36%	100,000.00
1-4230-00	Service Connections	1,000.00	563.70	-436.30	-43.63%	8,500.00	4,991.48	-3,508.52	-41.28%	15,000.00
1-4920-00	Interest Earned	31,000.00	39,790.00	8,790.00	28.35%	278,000.00	334,662.26	56,662.26	20.38%	385,000.00
1-4930-00	Tax Apportionments/County Checks	11,000.00	4,195.73	-6,804.27	-61.86%	631,000.00	649,528.74	18,528.74	2.94%	1,231,000.00
1-4950-00	Miscellaneous Income	400.00	5,481.13	5,081.13	1,270.28%	2,800.00	98,272.84	95,472.84	3,409.74%	5,000.00
1-4955-00	Cell Site Lease Income	19,920.00	20,003.80	83.80	0.42%	139,400.00	139,108.58	-291.42	-0.21%	239,000.00
1-4965-00	ERAF Refund - County Taxes	306,000.00	390,120.81	84,120.81	27.49%	600,000.00	755,525.92	155,525.92	25.92%	600,000.00
	Total RevType: 2 - Non-Operating:	**381,320.00**	**469,543.09**	**88,223.09**	**23.14%**	**1,754,700.00**	**2,077,770.51**	**323,070.51**	**18.41%**	**2,635,000.00**
	Total Revenue:	**1,397,020.00**	**1,448,683.19**	**51,663.19**	**3.70%**	**11,155,100.00**	**10,503,414.24**	**-651,685.76**	**-5.84%**	**18,497,300.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	141,022.00	63,549.96	77,472.04	54.94%	1,920,054.00	1,366,529.15	553,524.85	28.83%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	6,100.00	5,804.44	295.56	4.85%	41,500.00	37,128.87	4,371.13	10.53%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	24,100.00	6,724.33	17,375.67	72.10%	324,500.00	174,602.79	149,897.21	46.19%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,700.00	2,490.16	209.84	7.77%	19,800.00	19,361.96	438.04	2.21%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	14,100.00	12,743.43	1,356.57	9.62%	48,700.00	47,429.62	1,270.38	2.61%	87,000.00
1-5234-00	Denniston T P Pump Expense	5,400.00	7,289.09	-1,889.09	-34.98%	65,800.00	71,350.79	-5,550.79	-8.44%	112,650.00
1-5242-00	CSP Pump Station Operations	920.00	1,101.10	-181.10	-19.68%	6,400.00	36,413.79	-30,013.79	-468.97%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,150.00	0.00	4,150.00	100.00%	29,050.00	28,313.46	736.54	2.54%	50,000.00
1-5246-00	Nunes T P Operations - General	7,500.00	4,920.09	2,579.91	34.40%	52,000.00	38,061.74	13,938.26	26.80%	89,500.00
1-5247-00	Nunes T P Maintenance	11,700.00	944.49	10,755.51	91.93%	81,500.00	44,273.51	37,226.49	45.68%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	7,537.37	-1,437.37	-23.56%	42,500.00	69,767.89	-27,267.89	-64.16%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	646.53	13,653.47	95.48%	99,900.00	96,524.74	3,375.26	3.38%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	6,950.74	149.26	2.10%	49,500.00	48,243.96	1,256.04	2.54%	85,000.00
1-5260-00	Maintenance - General	33,300.00	23,095.67	10,204.33	30.64%	233,500.00	163,952.13	69,547.87	29.78%	400,000.00
1-5261-00	Maintenance - Well Fields	0.00	0.00	0.00	0.00%	0.00	7,800.00	-7,800.00	0.00%	0.00
1-5263-00	Uniforms	300.00	0.00	300.00	100.00%	13,600.00	14,730.92	-1,130.92	-8.32%	15,000.00
1-5318-00	Studies/Surveys/Consulting	14,900.00	1,335.35	13,564.65	91.04%	82,600.00	18,768.60	63,831.40	77.28%	160,000.00
1-5321-00	Water Resources	1,500.00	736.13	763.87	50.92%	10,500.00	1,705.55	8,794.45	83.76%	18,000.00

		January Budget	January Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00	Community Outreach	2,350.00	300.00	2,050.00	87.23%	16,390.00	11,917.76	4,472.24	27.29%	63,500.00
1-5381-00	Legal	10,400.00	9,957.50	442.50	4.25%	72,800.00	68,177.25	4,622.75	6.35%	125,000.00
1-5382-00	Engineering	8,300.00	11,544.13	-3,244.13	-39.09%	58,500.00	54,355.11	4,144.89	7.09%	100,000.00
1-5383-00	Financial Services	6,000.00	3,000.00	3,000.00	50.00%	20,000.00	14,895.00	5,105.00	25.53%	21,000.00
1-5384-00	Computer Services	31,249.00	40,638.03	-9,389.03	-30.05%	221,830.00	224,475.58	-2,645.58	-1.19%	375,000.00
1-5410-00	Salaries/Wages-Administration	137,410.00	147,198.08	-9,788.08	-7.12%	961,870.00	892,062.35	69,807.65	7.26%	1,630,182.00
1-5411-00	Salaries & Wages - Field	189,327.00	160,892.23	28,434.77	15.02%	1,325,286.00	1,178,400.34	146,885.66	11.08%	2,246,102.00
1-5420-00	Payroll Tax Expense	24,995.00	26,950.59	-1,955.59	-7.82%	174,965.00	144,073.78	30,891.22	17.66%	292,382.00
1-5435-00	Employee Medical Insurance	49,218.00	47,731.38	1,486.62	3.02%	322,878.00	310,167.76	12,710.24	3.94%	568,967.00
1-5436-00	Retiree Medical Insurance	7,054.00	5,781.25	1,272.75	18.04%	49,378.00	37,404.25	11,973.75	24.25%	84,648.00
1-5440-00	Employees Retirement Plan	65,581.00	51,428.05	14,152.95	21.58%	459,067.00	411,039.66	48,027.34	10.46%	786,968.00
1-5445-00	Supplemental Retirement 401a	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	41,472.00
1-5510-00	Motor Vehicle Expense	6,670.00	10,447.81	-3,777.81	-56.64%	46,650.00	49,595.82	-2,945.82	-6.31%	80,000.00
1-5620-00	Office & Billing Expenses	33,300.00	45,481.17	-12,181.17	-36.58%	233,100.00	235,402.55	-2,302.55	-0.99%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,400.00	5,544.14	-1,144.14	-26.00%	30,800.00	30,148.05	651.95	2.12%	52,900.00
1-5630-00	Insurance	26,550.00	27,553.53	-1,003.53	-3.78%	182,150.00	191,911.77	-9,761.77	-5.36%	314,900.00
1-5687-00	Membership, Dues, Subscript.	18,692.00	18,419.98	272.02	1.46%	82,140.00	74,565.92	7,574.08	9.22%	126,900.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	3,500.00	0.00	3,500.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,800.00	1,110.42	1,689.58	60.34%	19,900.00	12,481.10	7,418.90	37.28%	33,900.00
1-5705-00	State Fees	4,325.00	3,656.66	668.34	15.45%	30,275.00	30,963.31	-688.31	-2.27%	51,900.00
	Total ExpType: 1 - Operating:	**924,313.00**	**763,503.83**	**160,809.17**	**17.40%**	**7,432,883.00**	**6,256,996.83**	**1,175,886.17**	**15.82%**	**12,298,011.00**
ExpType: 4 - Capital Related										
1-5715-00	Debt Service/CIEDB 11-099	54,377.00	54,377.53	-0.53	0.00%	334,998.00	334,998.13	-0.13	0.00%	334,998.00
1-5716-00	Debt Service/CIEDB 2016	76,136.00	76,136.07	-0.07	0.00%	320,883.00	320,883.44	-0.44	0.00%	320,883.00
1-5717-00	Debt Service-Chase Bank - 2018 Loan	0.00	0.00	0.00	0.00%	393,556.00	393,556.46	-0.46	0.00%	432,880.00
1-5718-00	Debt Service-First Foundation Bank - 20...	0.00	0.00	0.00	0.00%	351,624.00	351,624.20	-0.20	0.00%	417,365.00
1-5719-00	Debt Service-2025 COP Issuance	0.00	0.00	0.00	0.00%	352,788.00	352,597.89	190.11	0.05%	530,813.00
	Total ExpType: 4 - Capital Related:	**130,513.00**	**130,513.60**	**-0.60**	**0.00%**	**1,753,849.00**	**1,753,660.12**	**188.88**	**0.01%**	**2,036,939.00**
	Total Expense:	**1,054,826.00**	**894,017.43**	**160,808.57**	**15.25%**	**9,186,732.00**	**8,010,656.95**	**1,176,075.05**	**12.80%**	**14,334,950.00**
	Report Total:	**342,194.00**	**554,665.76**	**212,471.76**		**1,968,368.00**	**2,492,757.29**	**524,389.29**		**4,162,350.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
January 31, 2026

RESERVE BALANCES	**Current Year as of 01/31/2026**	**Prior Year as of 01/31/2025**
CAPITAL AND OPERATING RESERVE	$12,567,983.74	$20,471,773.52
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$12,817,983.74**	**$20,721,773.52**

ACCOUNT DETAIL		
ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$3,677,873.63	$2,641,042.73
CSP T & S ACCOUNT	$555,409.84	$678,549.77
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	$808,112.17	$8,001,753.85
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$7,775,788.10	$9,399,627.17
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$12,817,983.74**	**$20,721,773.52**

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

COASTSIDE COUNTY WATER DISTRICT 2.6.2026

CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 1/31/2026

FISCAL YEAR TO DATE 2025/2026 - January 2026

* Approved June 2025

		Status	Approved* CIP Budget FY25/26	Actual To Date FY25/26	Projected FY25/26	Variance vs. Budget	% Completed	Project Status/ Comments
Equipment Purchases & Replacement								
06-03	SCADA/Telemetry/Electrical Controls Replacement	ongoing	$ 50,000			$ 50,000	n/a	Included in specific projects
99-02	Vehicle Fleet Replacement	Complete	$ 50,000	$ 101,474	$ 101,474	$ (51,474)	100%	Includes replacement vehicle for truck damaged in Dec 2025 storms - will be partially recovered by insurance
Facilities & Maintenance								
09-09	Fire Hydrant Replacement	ongoing	$ 140,000	$ 40,838	$ 140,000	$ -	29%	
23-13	Pilarcitos Canyon Culvert Replacement	Complete	$ 100,000	$ 178,742	$ 178,742	$ (78,742)	100%	
99-01	Meters	ongoing	$ 10,000		$ 10,000	$ -	n/a	
Pipeline Projects								
14-01/26	Highway 92 Potable Water Pipeline Emergency Restoration Project	Complete	$ 700,000	$ 236,773	$ 350,000	$ 350,000	100%	FY2025-26 includes predesign for Phase 2
21-01	Pipeline Replacement Projects: Alcatraz and Santa Cruz Aves/Redondo Beach Loop/Ocean Colony	In design	$ 100,000		$ -	$ 100,000	0%	Moved to FY2026-2027
21-09	Upper Miramar Pipeline Replacement	In design	$ 50,000		$ 50,000	$ -	0%	
Pump Stations / Tanks / Wells								
21-07	Carter Hill Tank Improvement Project	Construction	$ 9,000,000	$6,604,137	$ 9,800,000	$ (800,000)	64%	Reflects timimg between fiscal years
19-01	El Granada #1 Tank Site Pump Station Replacement Project	Design	$ 100,000			$ 100,000	0%	Postponed
25-02	Upper Pilarcitos Well Field Replacements	Construction	$ 2,000,000	$ 114,638	$ 3,500,000	$ (1,500,000)	0%	
19-05/25-	Tanks - THM Control	Ongoing	$ 200,000	$ 154,850	$ 200,000	$ -	80%	
Water Supply Development								
14-25	San Vicente/Denniston Water Supply Development	ongoing	$ 2,200,000	$ 88,985	$ 150,000	$ 2,050,000	n/a	construction delayed
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	Design	$ 250,000	$ 27,211	$ 200,000	$ 50,000	0%	
UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026								
25-05	Potable Water Master Tank Plan	Feasibility		$ 74,562	$ 170,000	$ (170,000)	40%	
26-03	Denniston WTP Pump #1 - 6-Stage Bowl Replacement	Complete		$ 21,251	$ 21,251	$ (21,251)	100%	
26-04	Denniston WTP Permanganate Pump	Complete		$ 22,793	$ 22,793	$ (22,793)	100%	
26-05	Nunes Generator Roof Project	Complete		$ 32,585	$ 32,585	$ (32,585)	100%	
26-06	Denniston WTP Secruity Gate	Complete		$ 19,100	$ 19,100	$ (19,100)	100%	
26-07	Pilarcitos Canyon Road Replacement	Design		$ 576	$ 25,000	$ (25,000)	0%	
NN-00	Unscheduled CIP		$ 100,000			$ 100,000	0%	
	FY2025/2026 CIP TOTAL		**$ 15,050,000**	**$7,718,517**	**$ 14,970,945**	**$ 79,055**		

COASTSIDE COUNTY WATER DISTRICT 2.6.2026
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 1/31/2026
FISCAL YEAR TO DATE 2025/2026 - January 2026

* Approved June 2025

		Status	Approved* CIP Budget FY25/26	Actual To Date FY25/26	Projected FY25/26	Variance vs. Budget	% Completed	Project Status/ Comments
FY2024/2025 CARRYOVER PROJECTS								
23-09	Denniston Tank Roof Coating Project	Complete		$ 18,750	$ 18,750	$ (18,750)	100%	
	Green = approved by the Board/in process							
	TOTAL - FY 2025/2026 CIP + PRIOR YEAR CARRYOVER		**$ 15,050,000**	**$7,737,267**	**$ 14,989,695**	**$ 60,305**		

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) *Reimbursable*	Total
Feb-25	12,041			769	3,999	7,115	1,256				**25,179**
Mar-25	7,347	977		1,049	233		698				**10,303**
Apr-25	5,580	419		571	1,116	2,604	186			884	**11,359**
May-25	7,394			1,497	419	2,522	419			1,117	**13,366**
Jun-25	6,831						47			884	**7,761**
Jul-25	8,206	93		1,923	224	3,312	558				**14,314**
Aug-25	2,372				6,428	372	47				**9,218**
Sep-25	5,580			3,277	4,655		1,814				**15,325**
Oct-25	8,333			120		3,348	977				**12,777**
Nov-25	6,045			1,663	2,348		5,694				**15,750**
Dec-25	7,749			1,029	1,302	1,116	465				**11,661**
Jan-26	9,051			1,335		1,907					**12,293**
TOTAL	**86,527**	**1,488**	**0**	**13,232**	**20,721**	**22,295**	**12,158**	**0**	**0**	**2,884**	**159,303**

EKI Environment & Water 2/5/2026

Engineering Services Billed FY 2023-2024 to FY 2025-2026

Billed through 1/31/2026

		Contract Date	Not to Exceed Budget	Status	FY 2023-2024	FY 2024-2025	FY 2025-2026
CIP Project Management							
Fiscal Year 2025-2026-Capital Improvement Management		1.13.2026	$ 100,000.00	Open			$ 6,628.96
Fiscal Year 2025-2026-Capital Improvement Management		10.9.2024	$ 100,000.00	Open		$ 77,991.67	$ 21,992.46
Fiscal Year 2024-2025-Capital Improvement Management		1.9.2024	$ 100,000.00	Complete	$ 62,469.90	$ 37,520.86	
Fiscal Year 2025-2026- Non-Complex Main line Extension Services		6.30.2025	$ 25,000.00	Open		$ 2,522.00	$ 11,772.02
Fiscal Year 2023-2024 - Non-Complex Main line Extension Services		12.12.2023	$ 25,000.00	Complete	$ 11,801.40	$ 13,840.06	
Fiscal Year 2021-2022 - Non-Complex Main line Extension Services		10.15.2021	$ 25,000.00	Complete	$ 4,201.34		
Fiscal Year 2022-2023 - Capital Improvement Management		4.20.2022	$ 117,000.00	Complete	$ 34,038.14		
Sub Total - CIP Project Management Services			$ 167,000.00		$ 112,510.78	$ 131,874.59	$ 40,393.44
Highway 92 Potable Water Pipeline Phase 1 (2023)	**14-01**	6.13.2023	$ 135,400.00	Open	$ 70,887.84	$ 31,148.61	$ 7,508.54
Highway 92 Potable Water Pipeline Emergency Restoration-Design	**23-10**	3.15.2023	$ 247,600.00	Open	$ 125,635.28	$ 43,473.18	$ 23,239.58
Highway 92 Potable Water Pipeline Future Phases Geotechnical	**14-01**	3.3.2023	$ 54,200.00	Complete	$ 23,313.72		
Highway 92 Environmental Services During Construction	**14-01**	1.8.2025	$ 166,700.00	Open		$ 83,484.07	$ 31,699.84
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	**26-01**	8.13.2025	$ 85,500.00	Open			$ 1,760.20
Nunes WTP Sedimentation Basin Rehabiitation Design	**23-06**	8.13.2025	$ 236,600.00	Open			$ 27,211.24
Miramontes Point Road Water Main Replacement	**22-01**	7.14.2021	$ 177,300.00	Open			
Medio Creek and Magellan Pipeline/Miramar Deadends Design	**22-07**	3.15.2023	$ 138,900.00	Open	$ 50,313.73	$ 7,782.58	
Miramar Deadends Project - Biological Resources Assessment	**22-07**	5.24.2023	$ 18,200.00	Open	$ 17,581.46	$ 21,712.00	
Alcatraz Ave, Santa Rosa Ave, and Ocean Colony Pipeline Projects	**21-01**	1.9.2024	$ 66,200.00	Open	$ 41,027.74	$ 11,268.66	
Carter Hill Tank Replacement Project Support	**21-07**	9.1.2024	$ 50,000.00	Open		$ 39,886.64	$ 2,805.92
Pilarcitos Wellfield Replacement Project	**25-02**	10.9.2024	$ 378,300.00	Open		$ 279,724.08	$ 84,993.75
Pilarcitos Wellfield & Slide Repair Environmental Services	**25-02/23-13**	5.13.2025	$ 268,760.00	Open		$ 39,570.75	$ 7,033.92
Pilarcitos Slide Pipeline Feasibility Study		12.3.2025	$ 28,700.00	Open			$ 575.90
Potable Water Storage Master Plan	**25-05**	5.13.2025	$ 170,400.00	Open		$ 2,315.30	$ 73,035.87
Coastal Interagency Supply Resiliency Study		8.13.2025	$ 24,500.00	Open			$ 15,311.66
SFPUC Pilarcitos Dam and Reservoir Improvement Project	**5382**	10.9.2024	$ 18,000.00	Open		$ 6,913.66	
Pilarcitos Creek Road Bank Stabilization & Culvert Project	**23-13**	10.9.2024	$ 44,800.00	Open		$ 49,419.93	$ 62,745.98
San Vicente Pipeline Project - Phase A	**14-25**	1.14.2025	$ 82,200.00	Open		$ 27,017.20	$ 1,586.52
EG Tank #1 - Pre-design for New Pump Station	**19-01**	6.13.2023	$ 25,000.00	Complete	$ 23,917.66		
Highway 92 - Environmental Permitting Strategies	**23-10**	5.24.2023	$ 29,700.00	Complete	$ 28,207.05		
Highway 92 - 2017 Easements Land Description Packages	**14-01**	8.18.2023	$ 14,000.00	Complete	$ 14,000.00		
Highway 92 Environmental Permitting - Emergency Restoration	**23-10**	3.15.2023	$ 73,800.00	Complete	$ 47,121.55	$ 19,833.49	
Poplar Street Water Main Replacement Project	**23-02**	10.3.2022	$ 29,200.00	Complete	$ 6,199.05		
Total - All Services					**$ 560,715.86**	**$ 795,424.74**	**$ 379,902.36**