



Coastside County Water District

Monthly Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

	February Budget	February 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	1,080,400.00	1,114,765.64	34,365.64	3.18%	10,480,800.00	9,540,409.37	-940,390.63	-8.97%	15,862,300.00
	Total RevType: 1 - Operating:	1,080,400.00	1,114,765.64	34,365.64	3.18%	10,480,800.00	9,540,409.37	-940,390.63	-8.97%	15,862,300.00
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	4,000.00	3,424.77	-575.23	-14.38%	41,000.00	40,893.91	-106.09	-0.26%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	7,416.74	-983.26	-11.71%	66,400.00	65,628.29	-771.71	-1.16%	100,000.00
1-4230-00	Service Connections	1,300.00	465.88	-834.12	-64.16%	9,800.00	5,457.36	-4,342.64	-44.31%	15,000.00
1-4920-00	Interest Earned	27,000.00	37,465.29	10,465.29	38.76%	305,000.00	372,127.55	67,127.55	22.01%	385,000.00
1-4930-00	Tax Apportionments/County Checks	86,000.00	85,724.01	-275.99	-0.32%	717,000.00	735,252.75	18,252.75	2.55%	1,231,000.00
1-4950-00	Miscellaneous Income	400.00	39,635.26	39,235.26	9,808.82%	3,200.00	137,908.10	134,708.10	4,209.63%	5,000.00
1-4955-00	Cell Site Lease Income	19,920.00	20,003.80	83.80	0.42%	159,320.00	159,112.38	-207.62	-0.13%	239,000.00
1-4965-00	ERAF Refund - County Taxes	0.00	0.00	0.00	0.00%	600,000.00	755,525.92	155,525.92	25.92%	600,000.00
	Total RevType: 2 - Non-Operating:	147,020.00	194,135.75	47,115.75	32.05%	1,901,720.00	2,271,906.26	370,186.26	19.47%	2,635,000.00
	Total Revenue:	1,227,420.00	1,308,901.39	81,481.39	6.64%	12,382,520.00	11,812,315.63	-570,204.37	-4.60%	18,497,300.00
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	162,722.00	93,036.94	69,685.06	42.82%	2,082,776.00	1,459,566.09	623,209.91	29.92%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	6,100.00	4,527.93	1,572.07	25.77%	47,600.00	41,656.80	5,943.20	12.49%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	24,100.00	11,306.63	12,793.37	53.08%	348,600.00	185,909.42	162,690.58	46.67%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,900.00	2,323.91	576.09	19.87%	22,700.00	21,685.87	1,014.13	4.47%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	12,600.00	10,187.88	2,412.12	19.14%	61,300.00	57,617.50	3,682.50	6.01%	87,000.00
1-5234-00	Denniston T P Pump Expense	4,800.00	8,898.83	-4,098.83	-85.39%	70,600.00	80,249.62	-9,649.62	-13.67%	112,650.00
1-5242-00	CSP Pump Station Operations	920.00	1,818.50	-898.50	-97.66%	7,320.00	38,232.29	-30,912.29	-422.30%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,150.00	2,000.00	2,150.00	51.81%	33,200.00	30,313.46	2,886.54	8.69%	50,000.00
1-5246-00	Nunes T P Operations - General	7,500.00	4,166.68	3,333.32	44.44%	59,500.00	42,228.42	17,271.58	29.03%	89,500.00
1-5247-00	Nunes T P Maintenance	11,700.00	5,461.38	6,238.62	53.32%	93,200.00	49,734.89	43,465.11	46.64%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	2,291.77	3,808.23	62.43%	48,600.00	72,059.66	-23,459.66	-48.27%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	5,120.23	9,179.77	64.19%	114,200.00	101,644.97	12,555.03	10.99%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	5,891.53	1,208.47	17.02%	56,600.00	54,135.49	2,464.51	4.35%	85,000.00
1-5260-00	Maintenance - General	33,300.00	26,338.36	6,961.64	20.91%	266,800.00	190,290.49	76,509.51	28.68%	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%	13,900.00	14,730.92	-830.92	-5.98%	15,000.00
1-5318-00	Studies/Surveys/Consulting	14,900.00	3,899.50	11,000.50	73.83%	97,500.00	22,668.10	74,831.90	76.75%	160,000.00
1-5321-00	Water Resources	1,500.00	161.57	1,338.43	89.23%	12,000.00	1,867.12	10,132.88	84.44%	18,000.00

Monthly Budget Report

For Fiscal: 2025-2026 Period Ending: 02/28/2026

	February Budget	February 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%	18,740.00	12,217.76	6,522.24	34.80%	63,500.00
1-5381-00 Legal	10,400.00	10,173.00	227.00	2.18%	83,200.00	78,350.25	4,849.75	5.83%	125,000.00
1-5382-00 Engineering	8,300.00	26,399.04	-18,099.04	-218.06%	66,800.00	80,754.15	-13,954.15	-20.89%	100,000.00
1-5383-00 Financial Services	0.00	829.00	-829.00	0.00%	20,000.00	15,724.00	4,276.00	21.38%	21,000.00
1-5384-00 Computer Services	31,274.00	36,093.85	-4,819.85	-15.41%	253,104.00	260,569.43	-7,465.43	-2.95%	375,000.00
1-5410-00 Salaries/Wages-Administration	124,918.00	117,643.54	7,274.46	5.82%	1,086,788.00	1,009,705.89	77,082.11	7.09%	1,630,182.00
1-5411-00 Salaries & Wages - Field	172,115.00	160,887.07	11,227.93	6.52%	1,497,401.00	1,339,287.41	158,113.59	10.56%	2,246,102.00
1-5420-00 Payroll Tax Expense	22,723.00	21,432.22	1,290.78	5.68%	197,688.00	165,506.00	32,182.00	16.28%	292,382.00
1-5435-00 Employee Medical Insurance	49,218.00	53,544.96	-4,326.96	-8.79%	372,096.00	363,712.72	8,383.28	2.25%	568,967.00
1-5436-00 Retiree Medical Insurance	7,054.00	5,726.17	1,327.83	18.82%	56,432.00	43,130.42	13,301.58	23.57%	84,648.00
1-5440-00 Employees Retirement Plan	65,581.00	64,137.67	1,443.33	2.20%	524,648.00	497,709.11	26,938.89	5.13%	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	8,617.51	-1,947.51	-29.20%	53,320.00	58,213.33	-4,893.33	-9.18%	80,000.00
1-5620-00 Office & Billing Expenses	33,300.00	29,945.67	3,354.33	10.07%	266,400.00	265,348.22	1,051.78	0.39%	400,000.00
1-5625-00 Meetings / Training / Seminars	4,400.00	925.64	3,474.36	78.96%	35,200.00	31,073.69	4,126.31	11.72%	52,900.00
1-5630-00 Insurance	26,550.00	27,553.53	-1,003.53	-3.78%	208,700.00	219,465.30	-10,765.30	-5.16%	314,900.00
1-5687-00 Membership, Dues, Subscript.	6,517.00	6,542.79	-25.79	-0.40%	88,657.00	81,108.71	7,548.29	8.51%	126,900.00
1-5689-00 Labor Relations	500.00	0.00	500.00	100.00%	4,000.00	0.00	4,000.00	100.00%	6,000.00
1-5700-00 San Mateo County Fees	2,800.00	1,110.42	1,689.58	60.34%	22,700.00	13,591.52	9,108.48	40.13%	33,900.00
1-5705-00 State Fees	4,325.00	4,220.66	104.34	2.41%	34,600.00	35,183.97	-583.97	-1.69%	51,900.00
Total ExpType: 1 - Operating:	893,987.00	763,514.38	130,472.62	14.59%	8,326,870.00	7,043,042.99	1,283,827.01	15.42%	12,298,011.00
ExpType: 4 - Capital Related									
1-5715-00 Debt Service/CIEDB 11-099	0.00	0.00	0.00	0.00%	334,998.00	334,998.13	-0.13	0.00%	334,998.00
1-5716-00 Debt Service/CIEDB 2016	0.00	0.00	0.00	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...	65,741.00	65,740.75	0.25	0.00%	417,365.00	417,364.95	0.05	0.00%	417,365.00
1-5719-00 Debt Service-2025 COP Issuance	178,025.00	178,025.00	0.00	0.00%	530,813.00	530,622.89	190.11	0.04%	530,813.00
Total ExpType: 4 - Capital Related:	243,766.00	243,765.75	0.25	0.00%	1,997,615.00	1,997,425.87	189.13	0.01%	2,036,939.00
Total Expense:	1,137,753.00	1,007,280.13	130,472.87	11.47%	10,324,485.00	9,040,468.86	1,284,016.14	12.44%	14,334,950.00
Report Total:	89,667.00	301,621.26	211,954.26		2,058,035.00	2,771,846.77	713,811.77		4,162,350.00

**COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
February 28, 2026**

<u>RESERVE BALANCES</u>	Current Year as of 02/28/2026	Prior Year as of 02/28/2025
CAPITAL AND OPERATING RESERVE	\$12,368,194.71	\$20,124,141.66
RATE STABILIZATION RESERVE	\$250,000.00	\$250,000.00
TOTAL DISTRICT RESERVES	\$12,618,194.71	\$20,374,141.66

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	\$4,080,738.68	\$2,267,539.31
CSP T & S ACCOUNT	\$556,565.76	\$680,572.18
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	\$204,302.17	\$8,025,603.00
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	\$12,618,194.71	\$20,374,141.66

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

**COASTSIDE COUNTY WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
FISCAL YEAR TO DATE 2025/2026 - February 2026**

3.6.2026

2/28/2026

* Approved June 2025

Status	Approved* CIP Budget FY25/26	Actual To Date FY25/26	Projected FY25/26	Variance vs. Budget	% Completed	Project Status/ Comments
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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 -received \$44,000 from insurance

Facilities & Maintenance

09-09	Fire Hydrant Replacement	ongoing	\$ 140,000	\$ 40,838	\$ 140,000	\$ -	29%	on order
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	\$ 300,000	\$ 400,000	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	\$7,446,480	\$ 9,800,000	\$ (800,000)	75%	Reflects timing 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	\$1,229,861	\$ 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	\$ 109,530	\$ 150,000	\$ 2,050,000	n/a	construction delayed
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Water Treatment Plants

23-06	Sedimentation Basin Rehabilitation	Design	\$ 250,000	\$ 44,340	\$ 150,000	\$ 100,000	0%	
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UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026

25-05	Potable Water Master Tank Plan	Feasibility		\$ 88,675	\$ 170,000	\$ (170,000)	60%	
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 Security Gate	Complete		\$ 19,100	\$ 19,100	\$ (19,100)	100%	
26-07	Pilarcitos Canyon Road Replacement	Design		\$ 2,622	\$ 25,000	\$ (25,000)	0%	
26-02	EG Tank #3 - Pump #1 and Motor Replacement	Complete		\$ 29,975	\$ 29,975	\$ (29,975)	100%	
30-01	District Office Server Replacement	Complete		\$ 17,053	\$ 17,053	\$ (17,053)	100%	
NN-00	Unscheduled CIP		\$ 100,000			\$ 100,000	0%	

FY2025/2026 CIP TOTAL **\$ 15,050,000 \$9,776,941 \$ 14,917,973 \$ 132,027**

COASTSIDE COUNTY WATER DISTRICT
 CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
 FISCAL YEAR TO DATE 2025/2026 - February 2026

3.6.2026

2/28/2026

* Approved June 2025

Status	Approved* CIP Budget FY25/26	Actual To Date FY25/26	Projected FY25/26	Variance vs. Budget	% Completed	Project Status/ Comments
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FY2024/2025 CARRYOVER PROJECTS

23-09	Denniston Tank Roof Coating Project	Complete		\$ 18,750	\$ 18,750	\$ (18,750)	100%
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Green = approved by the Board/in process

TOTAL - FY 2025/2026 CIP + PRIOR YEAR CARRYOVER

\$ 15,050,000 \$9,795,691 \$ 14,936,723 \$ 113,277

**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
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
Feb-26	12,691						392				13,083
TOTAL	87,177	1,488	0	12,463	16,722	15,180	11,294	0	0	2,884	147,207

EKI Environment & Water
 Engineering Services Billed FY 2023-2024 to FY 2025-2026
 Billed through 2/28/2026

3/6/2026

	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			\$ 17,248.40
Fiscal Year 2025-2026-Capital Improvement Management	10.9.2024	\$ 100,000.00	Complete		\$ 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	\$ 13,383.50
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	\$ 52,624.36

Projects:

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 Rehabilitation Design	23-06	8.13.2025	\$ 236,600.00	Open			\$ 44,339.65
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	\$ 101,190.80
Pilarcitos Wellfield & Slide Repair Environmental Services	25-02/23-13	5.13.2025	\$ 268,760.00	Open		\$ 39,570.75	\$ 39,107.62
Pilarcitos Creek Road Bank Stabilization & Culvert Project	23-13	10.9.2024	\$ 44,800.00	Open		\$ 49,419.93	\$ 62,745.98
Pilarcitos Slide Pipeline Feasibility Study	26-07	12.3.2025	\$ 28,700.00	Open			\$ 2,621.58
Potable Water Storage Master Plan	25-05	5.13.2025	\$ 170,400.00	Open		\$ 2,315.30	\$ 87,148.59
Coastal Interagency Supply Resiliency Study	5382	8.13.2025	\$ 24,500.00	Open			\$ 24,479.78
SFPUC Pilarcitos Dam and Reservoir Improvement Project	5382	10.9.2024	\$ 18,000.00	Open		\$ 6,913.66	
San Vicente Pipeline Project - Phase A	14-25	1.14.2025	\$ 82,200.00	Complete		\$ 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 Potable Water Pipeline Phase 1 (2023)	14-01	6.13.2023	\$ 135,400.00	Complete	\$ 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	Complete	\$ 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	Complete		\$ 83,484.07	\$ 31,699.84
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 \$ 482,858.96