



Coastside County Water District

Monthly Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 04/30/2026

	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget	
Revenue										
RevType: 1 - Operating										
<u>1-4120-00</u>	Water Revenue	1,171,500.00	1,226,685.88	55,185.88	4.71%	12,700,700.00	11,893,877.59	-806,822.41	-6.35%	15,862,300.00
	Total RevType: 1 - Operating:	1,171,500.00	1,226,685.88	55,185.88	4.71%	12,700,700.00	11,893,877.59	-806,822.41	-6.35%	15,862,300.00
RevType: 2 - Non-Operating										
<u>1-4170-00</u>	Water Taken From Hydrants	4,000.00	4,752.81	752.81	18.82%	49,000.00	48,646.30	-353.70	-0.72%	60,000.00
<u>1-4180-00</u>	Late Notice - 10% Penalty	8,400.00	7,901.48	-498.52	-5.93%	83,200.00	80,799.19	-2,400.81	-2.89%	100,000.00
<u>1-4230-00</u>	Service Connections	1,300.00	3,984.24	2,684.24	206.48%	12,400.00	11,299.80	-1,100.20	-8.87%	15,000.00
<u>1-4920-00</u>	Interest Earned	21,000.00	24,216.46	3,216.46	15.32%	350,000.00	438,332.10	88,332.10	25.24%	385,000.00
<u>1-4930-00</u>	Tax Apportionments/County Checks	377,000.00	327,964.92	-49,035.08	-13.01%	1,096,000.00	1,124,555.47	28,555.47	2.61%	1,231,000.00
<u>1-4950-00</u>	Miscellaneous Income	400.00	-100.00	-500.00	-125.00%	4,000.00	137,758.10	133,758.10	3,343.95%	5,000.00
<u>1-4955-00</u>	Cell Site Lease Income	19,920.00	20,206.78	286.78	1.44%	199,160.00	199,525.94	365.94	0.18%	239,000.00
<u>1-4965-00</u>	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:	432,020.00	388,926.69	-43,093.31	-9.97%	2,393,760.00	2,796,442.82	402,682.82	16.82%	2,635,000.00
	Total Revenue:	1,603,520.00	1,615,612.57	12,092.57	0.75%	15,094,460.00	14,690,320.41	-404,139.59	-2.68%	18,497,300.00
Expense										
ExpType: 1 - Operating										
<u>1-5130-00</u>	Water Purchased	190,422.00	85,588.36	104,833.64	55.05%	2,319,020.00	1,580,560.58	738,459.42	31.84%	2,873,340.00
<u>1-5230-00</u>	Nunes T P Pump Expense	6,100.00	4,031.77	2,068.23	33.91%	59,800.00	49,906.67	9,893.33	16.54%	72,100.00
<u>1-5231-00</u>	CSP Pump Station Pump Expense	24,100.00	13,333.34	10,766.66	44.67%	396,800.00	215,019.91	181,780.09	45.81%	500,000.00
<u>1-5232-00</u>	Other Trans. & Dist Pump Expense	2,400.00	2,104.70	295.30	12.30%	28,100.00	25,847.10	2,252.90	8.02%	38,300.00
<u>1-5233-00</u>	Pilarcitos Canyon Pump Expense	7,700.00	1,770.46	5,929.54	77.01%	82,100.00	68,584.70	13,515.30	16.46%	87,000.00
<u>1-5234-00</u>	Denniston T P Pump Expense	8,900.00	14,541.51	-5,641.51	-63.39%	89,000.00	105,936.68	-16,936.68	-19.03%	112,650.00
<u>1-5242-00</u>	CSP Pump Station Operations	920.00	1,529.70	-609.70	-66.27%	9,160.00	44,923.22	-35,763.22	-390.43%	11,000.00
<u>1-5243-00</u>	CSP Pump Station Maintenance	4,200.00	3,483.55	716.45	17.06%	41,600.00	19,668.93	21,931.07	52.72%	50,000.00
<u>1-5246-00</u>	Nunes T P Operations - General	7,500.00	2,929.52	4,570.48	60.94%	74,500.00	49,907.10	24,592.90	33.01%	89,500.00
<u>1-5247-00</u>	Nunes T P Maintenance	11,700.00	4,482.31	7,217.69	61.69%	116,600.00	62,763.82	53,836.18	46.17%	140,000.00
<u>1-5248-00</u>	Denniston T P Operations-General	6,100.00	15,430.62	-9,330.62	-152.96%	60,800.00	90,427.71	-29,627.71	-48.73%	73,000.00
<u>1-5249-00</u>	Denniston T.P. Maintenance	14,300.00	2,690.89	11,609.11	81.18%	142,800.00	114,158.34	28,641.66	20.06%	171,400.00
<u>1-5250-00</u>	Laboratory Expenses	7,100.00	5,694.00	1,406.00	19.80%	70,800.00	77,475.02	-6,675.02	-9.43%	85,000.00
<u>1-5260-00</u>	Maintenance - General	33,300.00	46,335.26	-13,035.26	-39.14%	333,400.00	266,974.08	66,425.92	19.92%	400,000.00
<u>1-5261-00</u>	Maintenance - Well Fields	0.00	0.00	0.00	0.00%	0.00	7,800.00	-7,800.00	0.00%	0.00
<u>1-5263-00</u>	Uniforms	300.00	0.00	300.00	100.00%	14,500.00	18,985.76	-4,485.76	-30.94%	15,000.00
<u>1-5318-00</u>	Studies/Surveys/Consulting	15,000.00	28,058.95	-13,058.95	-87.06%	128,750.00	94,686.30	34,063.70	26.46%	160,000.00
<u>1-5321-00</u>	Water Resources	1,500.00	1,401.57	98.43	6.56%	15,000.00	3,430.26	11,569.74	77.13%	18,000.00

Monthly Budget Report

For Fiscal: 2025-2026 Period Ending: 04/30/2026

	April Budget	April Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00 Community Outreach	12,450.00	9,718.00	2,732.00	21.94%	33,640.00	28,596.71	5,043.29	14.99%	63,500.00
1-5381-00 Legal	10,400.00	15,908.00	-5,508.00	-52.96%	104,000.00	116,538.02	-12,538.02	-12.06%	125,000.00
1-5382-00 Engineering	8,300.00	8,360.26	-60.26	-0.73%	83,400.00	97,114.41	-13,714.41	-16.44%	100,000.00
1-5383-00 Financial Services	0.00	229.17	-229.17	0.00%	20,000.00	16,411.51	3,588.49	17.94%	21,000.00
1-5384-00 Computer Services	31,274.00	78,595.01	-47,321.01	-151.31%	315,652.00	374,730.50	-59,078.50	-18.72%	375,000.00
1-5410-00 Salaries/Wages-Administration	137,410.00	133,826.90	3,583.10	2.61%	1,361,608.00	1,270,653.81	90,954.19	6.68%	1,630,182.00
1-5411-00 Salaries & Wages - Field	189,327.00	169,883.08	19,443.92	10.27%	1,876,055.00	1,677,409.47	198,645.53	10.59%	2,246,102.00
1-5420-00 Payroll Tax Expense	23,612.00	23,106.46	505.54	2.14%	246,295.00	211,521.47	34,773.53	14.12%	292,382.00
1-5435-00 Employee Medical Insurance	49,218.00	50,006.95	-788.95	-1.60%	470,532.00	463,726.62	6,805.38	1.45%	568,967.00
1-5436-00 Retiree Medical Insurance	7,054.00	5,616.01	1,437.99	20.39%	70,540.00	54,582.76	15,957.24	22.62%	84,648.00
1-5440-00 Employees Retirement Plan	65,580.00	64,029.17	1,550.83	2.36%	655,808.00	625,856.90	29,951.10	4.57%	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	5,577.46	1,092.54	16.38%	66,660.00	74,025.11	-7,365.11	-11.05%	80,000.00
1-5620-00 Office & Billing Expenses	33,400.00	40,644.42	-7,244.42	-21.69%	333,200.00	338,397.28	-5,197.28	-1.56%	400,000.00
1-5625-00 Meetings / Training / Seminars	4,400.00	8,527.19	-4,127.19	-93.80%	44,000.00	44,145.55	-145.55	-0.33%	52,900.00
1-5630-00 Insurance	26,550.00	30,624.66	-4,074.66	-15.35%	261,800.00	259,777.06	2,022.94	0.77%	314,900.00
1-5687-00 Membership, Dues, Subscript.	18,692.00	17,769.29	922.71	4.94%	113,866.00	104,243.98	9,622.02	8.45%	126,900.00
1-5689-00 Labor Relations	500.00	0.00	500.00	100.00%	5,000.00	0.00	5,000.00	100.00%	6,000.00
1-5700-00 San Mateo County Fees	2,800.00	1,110.42	1,689.58	60.34%	28,300.00	15,812.36	12,487.64	44.13%	33,900.00
1-5705-00 State Fees	4,325.00	4,224.66	100.34	2.32%	43,250.00	44,572.29	-1,322.29	-3.06%	51,900.00
Total ExpType: 1 - Operating:	973,504.00	901,163.62	72,340.38	7.43%	10,116,336.00	8,715,171.99	1,401,164.01	13.85%	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%	432,880.00	432,880.02	-0.02	0.00%	432,880.00
1-5718-00 Debt Service-First Foundation Bank - 20...	0.00	0.00	0.00	0.00%	417,365.00	417,364.95	0.05	0.00%	417,365.00
1-5719-00 Debt Service-2025 COP Issuance	0.00	0.00	0.00	0.00%	530,813.00	530,622.89	190.11	0.04%	530,813.00
Total ExpType: 4 - Capital Related:	0.00	0.00	0.00	0.00%	2,036,939.00	2,036,749.43	189.57	0.01%	2,036,939.00
Total Expense:	973,504.00	901,163.62	72,340.38	7.43%	12,153,275.00	10,751,921.42	1,401,353.58	11.53%	14,334,950.00
Report Total:	630,016.00	714,448.95	84,432.95		2,941,185.00	3,938,398.99	997,213.99		4,162,350.00

**COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
April 30, 2026**

<u>RESERVE BALANCES</u>	Current Year as of 04/30/2026	Prior Year as of 04/30/2025
CAPITAL AND OPERATING RESERVE	\$9,975,283.77	\$19,109,445.69
RATE STABILIZATION RESERVE	\$250,000.00	\$250,000.00
TOTAL DISTRICT RESERVES	\$10,225,283.77	\$19,359,445.69

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	\$5,174,741.27	\$2,100,660.47
CSP T & S ACCOUNT	\$13,455.01	\$717,109.37
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	\$180,110.16	\$7,078,744.57
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	\$4,856,177.33	\$9,462,131.28
DISTRICT CASH ON HAND	\$800.00	\$800.00
TOTAL ACCOUNT BALANCES	\$10,225,283.77	\$19,359,445.69

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 - April 2026**

5/8/2026

4/30/2026

* 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 -received \$44,000 from insurance

Facilities & Maintenance

09-09	Fire Hydrant Replacement	ongoing	\$ 140,000	\$ 40,862	\$ 140,000	\$ -	29%	on order
23-13	Pilarcitos Canyon Culvert Replacement	Complete	\$ 100,000	\$ 187,949	\$ 187,949	\$ (87,949)	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	\$ 253,289	\$ 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	\$ 14,833	\$ 25,000	\$ 75,000	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	\$ 9,118,990	\$ 10,000,000	\$ (1,000,000)	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	\$ 2,502,417	\$ 3,500,000	\$ (1,500,000)	70%	
19-05/25-	Tanks - THM Control	Ongoing	\$ 200,000	\$ 154,850	\$ 154,850	\$ 45,150	100%	

Water Supply Development

14-25	San Vicente/Denniston Water Supply Development	ongoing	\$ 2,200,000	\$ 159,714	\$ 170,000	\$ 2,030,000	n/a	construction delayed
-------	--	---------	--------------	------------	------------	--------------	-----	----------------------

Water Treatment Plants

23-06	Sedimentation Basin Rehabilitation	Design	\$ 250,000	\$ 107,120	\$ 120,000	\$ 130,000	0%	
-------	------------------------------------	--------	------------	------------	------------	------------	----	--

UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026

25-05	Potable Water Master Tank Plan	Feasibility		\$ 127,168	\$ 170,000	\$ (170,000)	70%	
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		\$ 34,300	\$ 34,300	\$ (34,300)	100%	
26-06	Denniston WTP Security Gate	Complete		\$ 19,100	\$ 19,100	\$ (19,100)	100%	
26-07	Pilarcitos Canyon Road Replacement	Design		\$ 6,036	\$ 25,000	\$ (25,000)	0%	
26-08	Nunes WTP Gearbox for Rapid Mixer	Complete		\$ 40,020	\$ 40,020	\$ (40,020)	100%	
26-02	EG Tank #3 - Pump #1 and Motor Replacement	Complete		\$ 33,146	\$ 33,146	\$ (33,146)	100%	
30-01	District Office Server Replacement	Complete		\$ 17,053	\$ 17,053	\$ (17,053)	100%	
30-01	District Office Air Conditioner Replacement	Complete		\$ 27,802	\$ 27,802	\$ (27,802)	100%	
NN-00	Unscheduled CIP		\$ 100,000			\$ 100,000	0%	

**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
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
Mar-26	12,250			718							12,968
Apr-26	15,204			427	2,352		4,704				22,687
TOTAL	101,704	93	0	11,987	17,726	12,576	15,115	0	0	2,000	161,200

EKI Environment & Water
 Engineering Services Billed FY 2023-2024 to FY 2025-2026
 Billed through 4/30/2026

5/8/2026

	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			\$ 24,881.22
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	\$ 15,957.76
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	\$ 62,831.44

Projects:

Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	26-01	8.13.2025	\$ 85,500.00	Open			\$ 3,856.32
Nunes WTP Sedimentation Basin Rehabilitation Design	23-06	8.13.2025	\$ 236,600.00	Open			\$ 107,120.15
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	
Alcatraz Ave, Santa Rosa Ave and Alto	21-01	1.14.2026	\$ 66,000.00	Open			\$ 14,832.58
Carter Hill Tank Replacement Project Support	21-07	9.1.2024	\$ 50,000.00	Open		\$ 39,886.64	\$ 2,979.08
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	\$ 105,424.42
Pilarcitos Creek Road Bank Stabilization & Culvert Project	23-13	10.9.2024	\$ 44,800.00	Open		\$ 49,419.93	\$ 71,953.06
Pilarcitos Slide Pipeline Feasibility Study	26-07	12.3.2025	\$ 28,700.00	Open			\$ 6,036.26
Potable Water Storage Master Plan	25-05	5.13.2025	\$ 170,400.00	Open		\$ 2,315.30	\$ 125,642.06
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	Complete		\$ 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	\$ 35,293.15
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 \$ 693,973.74