



Coastside County Water District

Monthly Budget Report

Account Summary

For Fiscal: 2025-2026 Period Ending: 05/31/2026

	May Budget	May 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	1,540,300.00	1,216,668.76	-323,631.24	-21.01%	14,241,000.00	13,110,546.35	-1,130,453.65	-7.94%	15,862,300.00
	Total RevType: 1 - Operating:	1,540,300.00	1,216,668.76	-323,631.24	-21.01%	14,241,000.00	13,110,546.35	-1,130,453.65	-7.94%	15,862,300.00
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	5,000.00	6,862.92	1,862.92	37.26%	54,000.00	55,509.22	1,509.22	2.79%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	9,281.94	881.94	10.50%	91,600.00	90,081.13	-1,518.87	-1.66%	100,000.00
1-4230-00	Service Connections	1,300.00	0.00	-1,300.00	-100.00%	13,700.00	11,299.80	-2,400.20	-17.52%	15,000.00
1-4920-00	Interest Earned	19,000.00	35,541.28	16,541.28	87.06%	369,000.00	473,873.38	104,873.38	28.42%	385,000.00
1-4930-00	Tax Apportionments/County Checks	5,000.00	6,593.47	1,593.47	31.87%	1,101,000.00	1,131,148.94	30,148.94	2.74%	1,231,000.00
1-4950-00	Miscellaneous Income	500.00	-529.27	-1,029.27	-205.85%	4,500.00	137,228.83	132,728.83	2,949.53%	5,000.00
1-4955-00	Cell Site Lease Income	19,920.00	20,206.78	286.78	1.44%	219,080.00	219,732.72	652.72	0.30%	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:	59,120.00	77,957.12	18,837.12	31.86%	2,452,880.00	2,874,399.94	421,519.94	17.18%	2,635,000.00
	Total Revenue:	1,599,420.00	1,294,625.88	-304,794.12	-19.06%	16,693,880.00	15,984,946.29	-708,933.71	-4.25%	18,497,300.00
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	270,022.00	175,571.79	94,450.21	34.98%	2,589,042.00	1,756,132.37	832,909.63	32.17%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	6,100.00	4,339.00	1,761.00	28.87%	65,900.00	54,245.67	11,654.33	17.68%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	51,600.00	14,593.00	37,007.00	71.72%	448,400.00	229,612.91	218,787.09	48.79%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	3,200.00	2,369.00	831.00	25.97%	31,300.00	28,216.10	3,083.90	9.85%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	1,600.00	3,152.23	-1,552.23	-97.01%	83,700.00	71,736.93	11,963.07	14.29%	87,000.00
1-5234-00	Denniston T P Pump Expense	9,500.00	14,819.00	-5,319.00	-55.99%	98,500.00	120,755.68	-22,255.68	-22.59%	112,650.00
1-5242-00	CSP Pump Station Operations	920.00	2,388.87	-1,468.87	-159.66%	10,080.00	47,312.09	-37,232.09	-369.37%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,200.00	2,681.44	1,518.56	36.16%	45,800.00	22,350.37	23,449.63	51.20%	50,000.00
1-5246-00	Nunes T P Operations - General	7,500.00	4,450.49	3,049.51	40.66%	82,000.00	54,357.59	27,642.41	33.71%	89,500.00
1-5247-00	Nunes T P Maintenance	11,700.00	2,051.92	9,648.08	82.46%	128,300.00	64,815.74	63,484.26	49.48%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	3,973.89	2,126.11	34.85%	66,900.00	94,401.60	-27,501.60	-41.11%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	9,895.41	4,404.59	30.80%	157,100.00	124,053.75	33,046.25	21.04%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	6,819.99	280.01	3.94%	77,900.00	84,295.01	-6,395.01	-8.21%	85,000.00
1-5260-00	Maintenance - General	33,300.00	14,627.87	18,672.13	56.07%	366,700.00	281,601.95	85,098.05	23.21%	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%	14,800.00	18,985.76	-4,185.76	-28.28%	15,000.00
1-5318-00	Studies/Surveys/Consulting	15,000.00	14,428.40	571.60	3.81%	143,750.00	109,114.70	34,635.30	24.09%	160,000.00
1-5321-00	Water Resources	1,500.00	3,041.57	-1,541.57	-102.77%	16,500.00	6,471.83	10,028.17	60.78%	18,000.00

Monthly Budget Report

For Fiscal: 2025-2026 Period Ending: 05/31/2026

	May Budget	May Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00 Community Outreach	12,430.00	18,316.35	-5,886.35	-47.36%	46,070.00	46,913.06	-843.06	-1.83%	63,500.00
1-5381-00 Legal	10,500.00	18,868.00	-8,368.00	-79.70%	114,500.00	135,406.02	-20,906.02	-18.26%	125,000.00
1-5382-00 Engineering	8,300.00	7,449.22	850.78	10.25%	91,700.00	104,563.63	-12,863.63	-14.03%	100,000.00
1-5383-00 Financial Services	0.00	454.17	-454.17	0.00%	20,000.00	16,865.68	3,134.32	15.67%	21,000.00
1-5384-00 Computer Services	29,674.00	32,474.49	-2,800.49	-9.44%	345,326.00	407,204.99	-61,878.99	-17.92%	375,000.00
1-5410-00 Salaries/Wages-Administration	131,164.00	122,306.63	8,857.37	6.75%	1,492,772.00	1,392,960.44	99,811.56	6.69%	1,630,182.00
1-5411-00 Salaries & Wages - Field	180,721.00	166,453.88	14,267.12	7.89%	2,056,776.00	1,843,863.35	212,912.65	10.35%	2,246,102.00
1-5420-00 Payroll Tax Expense	22,476.00	21,975.74	500.26	2.23%	268,771.00	233,497.21	35,273.79	13.12%	292,382.00
1-5435-00 Employee Medical Insurance	49,218.00	50,008.98	-790.98	-1.61%	519,750.00	513,735.60	6,014.40	1.16%	568,967.00
1-5436-00 Retiree Medical Insurance	7,054.00	5,556.09	1,497.91	21.23%	77,594.00	60,138.85	17,455.15	22.50%	84,648.00
1-5440-00 Employees Retirement Plan	65,580.00	64,147.40	1,432.60	2.18%	721,388.00	690,004.30	31,383.70	4.35%	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	2,268.18	4,401.82	65.99%	73,330.00	76,293.29	-2,963.29	-4.04%	80,000.00
1-5620-00 Office & Billing Expenses	33,400.00	25,522.90	7,877.10	23.58%	366,600.00	363,920.18	2,679.82	0.73%	400,000.00
1-5625-00 Meetings / Training / Seminars	4,400.00	1,405.34	2,994.66	68.06%	48,400.00	45,550.89	2,849.11	5.89%	52,900.00
1-5630-00 Insurance	26,550.00	27,953.57	-1,403.57	-5.29%	288,350.00	287,730.63	619.37	0.21%	314,900.00
1-5687-00 Membership, Dues, Subscript.	6,517.00	5,343.79	1,173.21	18.00%	120,383.00	109,587.77	10,795.23	8.97%	126,900.00
1-5689-00 Labor Relations	500.00	0.00	500.00	100.00%	5,500.00	0.00	5,500.00	100.00%	6,000.00
1-5700-00 San Mateo County Fees	2,800.00	1,110.42	1,689.58	60.34%	31,100.00	16,922.78	14,177.22	45.59%	33,900.00
1-5705-00 State Fees	4,325.00	3,656.66	668.34	15.45%	47,575.00	48,228.95	-653.95	-1.37%	51,900.00
Total ExpType: 1 - Operating:	1,046,221.00	854,475.68	191,745.32	18.33%	11,162,557.00	9,569,647.67	1,592,909.33	14.27%	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:	1,046,221.00	854,475.68	191,745.32	18.33%	13,199,496.00	11,606,397.10	1,593,098.90	12.07%	14,334,950.00
Report Total:	553,199.00	440,150.20	-113,048.80		3,494,384.00	4,378,549.19	884,165.19		4,162,350.00

**COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
May 31, 2026**

<u>RESERVE BALANCES</u>	Current Year as of 5/31/2026	Prior Year as of 5/31/2025
CAPITAL AND OPERATING RESERVE	\$9,747,590.72	\$18,773,385.85
RATE STABILIZATION RESERVE	\$250,000.00	\$250,000.00
TOTAL DISTRICT RESERVES	\$9,997,590.72	\$19,023,385.85

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	\$4,906,509.44	\$1,732,198.57
CSP T & S ACCOUNT	\$53,578.78	\$727,374.96
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	\$180,525.17	\$7,100,881.04
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	\$9,997,590.72	\$19,023,385.85

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 - May 2026**

6/3/2026

5/31/2026

* 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	\$ 40,862	\$ 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	\$ 264,557	\$ 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	\$ 18,823	\$ 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	\$ 9,660,112	\$ 10,500,000	\$ (1,500,000)	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	\$ 2,349,234	\$ 3,000,000	\$ (1,000,000)	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	\$ 215,641	\$ 230,000	\$ 1,970,000	n/a	construction delayed
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Water Treatment Plants

23-06	Sedimentation Basin Rehabilitation	Design	\$ 250,000	\$ 123,045	\$ 130,000	\$ 120,000	0%	
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UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026

25-05	Potable Water Master Tank Plan	Feasibility		\$ 157,146	\$ 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		\$ 6,934	\$ 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
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
May-26	14,959			564	3,087	3,577	3,332				25,519
TOTAL	109,270	93	0	11,053	20,394	13,631	18,028	0	0	884	173,352

EKI Environment & Water
 Engineering Services Billed FY 2023-2024 to FY 2025-2026
 Billed through 5/31/2026

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			\$ 35,763.52
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	\$ 17,188.86
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	\$ 74,944.84

Projects:

Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	26-01	8.13.2025	\$ 85,500.00	Open			\$ 9,885.10
Nunes WTP Sedimentation Basin Rehabilitation Design	23-06	8.13.2025	\$ 236,600.00	Open			\$ 123,045.46
Miramontes Point Road Water Main Replacement	22-01	7.14.2021	\$ 177,300.00	Complete			
Medio Creek and Magellan Pipeline/Miramar Deadends Design	22-07	3.15.2023	\$ 138,900.00	Complete	\$ 50,313.73	\$ 7,782.58	
Miramar Deadends Project - Biological Resources Assessment	22-07	5.24.2023	\$ 18,200.00	Complete	\$ 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			\$ 18,822.54
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	\$ 154,252.05
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			\$ 6,933.78
Potable Water Storage Master Plan	25-05	5.13.2025	\$ 170,400.00	Open		\$ 2,315.30	\$ 155,619.97
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	
Denniston/San Vicente Project - Environmental Services	14-25	2.4.2026	\$ 29,700.00	Complete			\$ 29,698.20
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	\$ 40,532.61
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 \$ 846,671.91