Monthly Budget Report

Account Summary

Coastside County Water District

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		June Budget	June 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	1,621,300.00	1,636,210.45	14,910.45	0.92%	15,862,300.00	14,746,756.80	-1,115,543.20	-7.03%	15,862,300.00
	Total RevType: 1 - Operating:	**1,621,300.00**	**1,636,210.45**	**14,910.45**	**0.92%**	**15,862,300.00**	**14,746,756.80**	**-1,115,543.20**	**-7.03%**	**15,862,300.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	9,515.13	3,515.13	58.59%	60,000.00	65,024.35	5,024.35	8.37%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	11,263.07	2,863.07	34.08%	100,000.00	101,344.20	1,344.20	1.34%	100,000.00
1-4230-00	Service Connections	1,300.00	0.00	-1,300.00	-100.00%	15,000.00	11,299.80	-3,700.20	-24.67%	15,000.00
1-4920-00	Interest Earned	16,000.00	32,375.08	16,375.08	102.34%	385,000.00	506,248.46	121,248.46	31.49%	385,000.00
1-4930-00	Tax Apportionments/County Checks	130,000.00	131,762.38	1,762.38	1.36%	1,231,000.00	1,262,911.32	31,911.32	2.59%	1,231,000.00
1-4950-00	Miscellaneous Income	500.00	-168.94	-668.94	-133.79%	5,000.00	137,059.89	132,059.89	2,641.20%	5,000.00
1-4955-00	Cell Site Lease Income	19,920.00	20,206.78	286.78	1.44%	239,000.00	239,939.50	939.50	0.39%	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:	**182,120.00**	**204,953.50**	**22,833.50**	**12.54%**	**2,635,000.00**	**3,079,353.44**	**444,353.44**	**16.86%**	**2,635,000.00**
	Total Revenue:	**1,803,420.00**	**1,841,163.95**	**37,743.95**	**2.09%**	**18,497,300.00**	**17,826,110.24**	**-671,189.76**	**-3.63%**	**18,497,300.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	284,298.00	282,474.10	1,823.90	0.64%	2,873,340.00	2,038,606.47	834,733.53	29.05%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	6,200.00	5,666.21	533.79	8.61%	72,100.00	59,911.88	12,188.12	16.90%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	51,600.00	42,407.35	9,192.65	17.82%	500,000.00	272,020.26	227,979.74	45.60%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	7,000.00	2,197.84	4,802.16	68.60%	38,300.00	30,413.94	7,886.06	20.59%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	3,300.00	-421.37	3,721.37	112.77%	87,000.00	71,315.56	15,684.44	18.03%	87,000.00
1-5234-00	Denniston T P Pump Expense	14,150.00	12,609.90	1,540.10	10.88%	112,650.00	133,365.58	-20,715.58	-18.39%	112,650.00
1-5242-00	CSP Pump Station Operations	920.00	-31,097.11	32,017.11	3,480.12%	11,000.00	16,214.98	-5,214.98	-47.41%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,200.00	24,469.90	-20,269.90	-482.62%	50,000.00	46,820.27	3,179.73	6.36%	50,000.00
1-5246-00	Nunes T P Operations - General	7,500.00	2,630.93	4,869.07	64.92%	89,500.00	56,988.52	32,511.48	36.33%	89,500.00
1-5247-00	Nunes T P Maintenance	11,700.00	30,058.21	-18,358.21	-156.91%	140,000.00	94,873.95	45,126.05	32.23%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	-16,081.11	22,181.11	363.62%	73,000.00	78,320.49	-5,320.49	-7.29%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	8,461.47	5,838.53	40.83%	171,400.00	132,515.22	38,884.78	22.69%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	19,275.00	-12,175.00	-171.48%	85,000.00	103,570.01	-18,570.01	-21.85%	85,000.00
1-5260-00	Maintenance - General	33,300.00	71,303.11	-38,003.11	-114.12%	400,000.00	352,905.06	47,094.94	11.77%	400,000.00
1-5261-00	Maintenance - Well Fields	0.00	1,336.28	-1,336.28	0.00%	0.00	9,136.28	-9,136.28	0.00%	0.00
1-5263-00	Uniforms	200.00	159.29	40.71	20.36%	15,000.00	19,145.05	-4,145.05	-27.63%	15,000.00
1-5318-00	Studies/Surveys/Consulting	16,250.00	48,949.95	-32,699.95	-201.23%	160,000.00	158,064.65	1,935.35	1.21%	160,000.00
1-5321-00	Water Resources	1,500.00	161.57	1,338.43	89.23%	18,000.00	6,633.40	11,366.60	63.15%	18,000.00

		June Budget	June Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5322-00	Community Outreach	17,430.00	17,504.29	-74.29	-0.43%	63,500.00	64,417.35	-917.35	-1.44%	63,500.00
1-5381-00	Legal	10,500.00	13,729.00	-3,229.00	-30.75%	125,000.00	149,135.02	-24,135.02	-19.31%	125,000.00
1-5382-00	Engineering	8,300.00	14,694.54	-6,394.54	-77.04%	100,000.00	119,258.17	-19,258.17	-19.26%	100,000.00
1-5383-00	Financial Services	1,000.00	5,282.17	-4,282.17	-428.22%	21,000.00	22,147.85	-1,147.85	-5.47%	21,000.00
1-5384-00	Computer Services	29,674.00	65,466.76	-35,792.76	-120.62%	375,000.00	472,671.75	-97,671.75	-26.05%	375,000.00
1-5410-00	Salaries/Wages-Administration	137,410.00	130,983.33	6,426.67	4.68%	1,630,182.00	1,523,943.77	106,238.23	6.52%	1,630,182.00
1-5411-00	Salaries & Wages - Field	189,326.00	173,538.49	15,787.51	8.34%	2,246,102.00	2,017,401.84	228,700.16	10.18%	2,246,102.00
1-5420-00	Payroll Tax Expense	23,611.00	23,261.01	349.99	1.48%	292,382.00	256,758.22	35,623.78	12.18%	292,382.00
1-5435-00	Employee Medical Insurance	49,217.00	40,934.73	8,282.27	16.83%	568,967.00	554,670.33	14,296.67	2.51%	568,967.00
1-5436-00	Retiree Medical Insurance	7,054.00	6,624.22	429.78	6.09%	84,648.00	66,763.07	17,884.93	21.13%	84,648.00
1-5440-00	Employees Retirement Plan	65,580.00	64,222.90	1,357.10	2.07%	786,968.00	754,227.20	32,740.80	4.16%	786,968.00
1-5445-00	Supplemental Retirement 401a	41,472.00	39,600.00	1,872.00	4.51%	41,472.00	39,600.00	1,872.00	4.51%	41,472.00
1-5510-00	Motor Vehicle Expense	6,670.00	11,319.79	-4,649.79	-69.71%	80,000.00	87,613.08	-7,613.08	-9.52%	80,000.00
1-5620-00	Office & Billing Expenses	33,400.00	68,348.43	-34,948.43	-104.64%	400,000.00	432,268.61	-32,268.61	-8.07%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,500.00	3,508.25	991.75	22.04%	52,900.00	49,059.14	3,840.86	7.26%	52,900.00
1-5630-00	Insurance	26,550.00	27,953.57	-1,403.57	-5.29%	314,900.00	315,684.20	-784.20	-0.25%	314,900.00
1-5687-00	Membership, Dues, Subscript.	6,517.00	5,393.77	1,123.23	17.24%	126,900.00	114,981.54	11,918.46	9.39%	126,900.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	6,000.00	0.00	6,000.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,800.00	1,110.38	1,689.62	60.34%	33,900.00	18,033.16	15,866.84	46.80%	33,900.00
1-5705-00	State Fees	4,325.00	3,656.66	668.34	15.45%	51,900.00	51,885.61	14.39	0.03%	51,900.00
	Total ExpType: 1 - Operating:	**1,135,454.00**	**1,221,693.81**	**-86,239.81**	**-7.60%**	**12,298,011.00**	**10,791,341.48**	**1,506,669.52**	**12.25%**	**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:	**1,135,454.00**	**1,221,693.81**	**-86,239.81**	**-7.60%**	**14,334,950.00**	**12,828,090.91**	**1,506,859.09**	**10.51%**	**14,334,950.00**
	Report Total:	**667,966.00**	**619,470.14**	**-48,495.86**		**4,162,350.00**	**4,998,019.33**	**835,669.33**		**4,162,350.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
June 30, 2026

RESERVE BALANCES	**Current Year as of 6/30/2026**	**Prior Year as of 6/30/2025**
CAPITAL AND OPERATING RESERVE	$8,389,672.46	$18,359,428.80
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$8,639,672.46**	**$18,609,428.80**

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$3,548,118.96	$2,516,473.71
CSP T & S ACCOUNT	$53,675.29	$544,933.53
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	$180,900.88	$6,032,623.73
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$4,856,177.33	$9,514,597.83
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$8,639,672.46**	**$18,609,428.80**

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

COASTSIDE COUNTY WATER DISTRICT 7/10/2026
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 6/30/2026
FISCAL YEAR TO DATE 2025/2026 - June 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	$ 178,459	$ 178,459	$ (38,459)	100%	
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	$ 265,556	$ 265,556	$ 434,444	100%	
21-01	Pipeline Replacement Projects: Alcatraz and Santa Rosa Aves/Redondo Beach Loop/Ocean Colony	Bid complete	$ 100,000	$ 34,551	$ 34,551	$ 65,449	0%	Bid complete - Ready for Board review and approval at July 2026 BOD meeting
21-09	Upper Miramar Pipeline Replacement		$ 50,000			$ 50,000	n/a	Per engineering study no longer needed
Pump Stations / Tanks / Wells								
21-07	Carter Hill Tank Improvement Project	Construction	$ 9,000,000	$ 10,162,008	$ 10,162,008	$ (1,162,008)	99%	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	$ 3,860,402	$ 3,860,402	$ (1,860,402)	85%	Reflects increased scope of project vs. original budget
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	$ 228,125	$ 228,125	$ 1,971,875	n/a	construction delayed
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	Design	$ 250,000	$ 152,564	$ 152,564	$ 97,436	0%	
UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026								
25-05	Potable Water Master Tank Plan	Feasibility		$ 175,437	$ 175,437	$ (175,437)	100%	
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 Secruity Gate	Complete		$ 19,100	$ 19,100	$ (19,100)	100%	
26-07	Pilarcitos Canyon Road Replacement	Design		$ 21,975	$ 21,975	$ (21,975)	0%	
26-08	Nunes WTP Gearbox for Rapid Mixer	Complete		$ 40,020	$ 40,020	$ (40,020)	100%	
26-09	Nunes Access Road Improvements	Design		$ 26,760	$ 26,760	$ (26,760)	0%	
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%	

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

7/10/2026

6/30/2026

* Approved June 2025

		Status	Approved* CIP Budget FY25/26	Actual To Date FY25/26	Projected FY25/26	Variance vs. Budget	% Completed	Project Status/ Comments
	FY2025/2026 CIP TOTAL		**$ 15,050,000**	**$ 15,765,576**	**$ 15,765,576**	**$ (715,576)**		
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**	**$15,784,326**	**$ 15,784,326**	**$ (734,326)**		

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
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**
Jun-26	7,455			1,628	784		490				**10,357**
TOTAL	**109,894**	**93**	**0**	**12,681**	**21,178**	**13,631**	**18,472**	**0**	**0**	**0**	**175,948**

EKI Environment & Water
Engineering Services Billed FY 2023-2024 to FY 2025-2026
Billed through 6/30/2026

7/10/2026

		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			$ 39,949.26
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	$ 17,893.98
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	$ 79,835.70
Projects:							
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	**26-01**	8.13.2025	$ 85,500.00	Open			$ 10,883.24
Nunes WTP Sedimentation Basin Rehabiitation Design	**23-06**	8.13.2025	$ 236,600.00	Open			$ 142,564.02
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			$ 24,496.26
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	$ 209,937.02
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			$ 21,975.30
Potable Water Storage Master Plan	**25-05**	5.13.2025	$ 170,400.00	Open		$ 2,315.30	$ 173,910.77
Coastal Interagency Supply Resiliency Study	**5382**	8.13.2025	$ 32,000.00	Open			$ 31,988.58
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**	**$ 974,279.28**