Monthly Budget Report
Account Summary

Coastside County Water District

For Fiscal: 2025-2026 Period Ending: 08/31/2025

		August Budget	August 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	1,512,300.00	1,435,409.09	-76,890.91	-5.08%	3,007,800.00	2,974,336.89	-33,463.11	-1.11%	15,862,300.00
	Total RevType: 1 - Operating:	**1,512,300.00**	**1,435,409.09**	**-76,890.91**	**-5.08%**	**3,007,800.00**	**2,974,336.89**	**-33,463.11**	**-1.11%**	**15,862,300.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	6,416.07	416.07	6.93%	12,000.00	13,834.93	1,834.93	15.29%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	8,579.23	179.23	2.13%	16,800.00	16,251.36	-548.64	-3.27%	100,000.00
1-4230-00	Service Connections	1,300.00	451.19	-848.81	-65.29%	2,600.00	1,604.18	-995.82	-38.30%	15,000.00
1-4920-00	Interest Earned	46,000.00	61,753.11	15,753.11	34.25%	98,000.00	125,340.45	27,340.45	27.90%	385,000.00
1-4930-00	Tax Apportionments/County Checks	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	1,231,000.00
1-4950-00	Miscellaneous Income	400.00	815.10	415.10	103.78%	800.00	2,365.12	1,565.12	195.64%	5,000.00
1-4955-00	Cell Site Lease Income	19,910.00	19,625.79	-284.21	-1.43%	39,820.00	39,162.63	-657.37	-1.65%	239,000.00
1-4965-00	ERAF Refund - County Taxes	294,000.00	365,405.11	71,405.11	24.29%	294,000.00	365,405.11	71,405.11	24.29%	600,000.00
	Total RevType: 2 - Non-Operating:	**376,010.00**	**463,045.60**	**87,035.60**	**23.15%**	**464,020.00**	**563,963.78**	**99,943.78**	**21.54%**	**2,635,000.00**
	Total Revenue:	**1,888,310.00**	**1,898,454.69**	**10,144.69**	**0.54%**	**3,471,820.00**	**3,538,300.67**	**66,480.67**	**1.91%**	**18,497,300.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	365,222.00	315,407.95	49,814.05	13.64%	723,244.00	621,649.66	101,594.34	14.05%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	5,900.00	5,381.66	518.34	8.79%	11,800.00	11,372.16	427.84	3.63%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	63,000.00	44,053.81	18,946.19	30.07%	114,600.00	101,353.92	13,246.08	11.56%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	3,100.00	3,249.91	-149.91	-4.84%	6,700.00	6,500.03	199.97	2.98%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	2,000.00	1,926.86	73.14	3.66%	3,700.00	4,840.55	-1,140.55	-30.83%	87,000.00
1-5234-00	Denniston T P Pump Expense	15,100.00	14,713.32	386.68	2.56%	27,700.00	28,621.50	-921.50	-3.33%	112,650.00
1-5242-00	CSP Pump Station Operations	910.00	948.29	-38.29	-4.21%	1,820.00	1,469.26	350.74	19.27%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,150.00	1,000.00	3,150.00	75.90%	8,300.00	5,000.00	3,300.00	39.76%	50,000.00
1-5246-00	Nunes T P Operations - General	7,400.00	5,075.66	2,324.34	31.41%	14,800.00	12,075.66	2,724.34	18.41%	89,500.00
1-5247-00	Nunes T P Maintenance	11,600.00	2,784.32	8,815.68	76.00%	23,200.00	9,244.26	13,955.74	60.15%	140,000.00
1-5248-00	Denniston T P Operations-General	6,000.00	2,765.46	3,234.54	53.91%	12,000.00	24,829.55	-12,829.55	-106.91%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,200.00	5,740.70	8,459.30	59.57%	28,400.00	10,752.81	17,647.19	62.14%	171,400.00
1-5250-00	Laboratory Expenses	7,000.00	4,665.57	2,334.43	33.35%	14,000.00	12,548.19	1,451.81	10.37%	85,000.00
1-5260-00	Maintenance - General	33,400.00	23,286.41	10,113.59	30.28%	66,800.00	48,410.29	18,389.71	27.53%	400,000.00
1-5263-00	Uniforms	4,000.00	2,878.70	1,121.30	28.03%	5,000.00	14,258.06	-9,258.06	-185.16%	15,000.00
1-5318-00	Studies/Surveys/Consulting	4,500.00	754.25	3,745.75	83.24%	9,000.00	754.25	8,245.75	91.62%	160,000.00
1-5321-00	Water Resources	1,500.00	0.00	1,500.00	100.00%	3,000.00	0.00	3,000.00	100.00%	18,000.00
1-5322-00	Community Outreach	2,340.00	300.00	2,040.00	87.18%	4,680.00	300.00	4,380.00	93.59%	63,500.00

		August Budget	August Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5381-00	Legal	10,400.00	9,599.00	801.00	7.70%	20,800.00	19,599.00	1,201.00	5.77%	125,000.00
1-5382-00	Engineering	8,400.00	6,684.68	1,715.32	20.42%	16,800.00	14,684.68	2,115.32	12.59%	100,000.00
1-5383-00	Financial Services	7,000.00	5,487.00	1,513.00	21.61%	7,000.00	5,487.00	1,513.00	21.61%	21,000.00
1-5384-00	Computer Services	31,175.00	24,620.65	6,554.35	21.02%	65,550.00	50,062.75	15,487.25	23.63%	375,000.00
1-5410-00	Salaries/Wages-Administration	131,164.00	106,284.94	24,879.06	18.97%	274,820.00	239,856.04	34,963.96	12.72%	1,630,182.00
1-5411-00	Salaries & Wages - Field	180,721.00	131,641.00	49,080.00	27.16%	378,653.00	331,953.95	46,699.05	12.33%	2,246,102.00
1-5420-00	Payroll Tax Expense	23,859.00	16,251.40	7,607.60	31.89%	49,990.00	41,764.35	8,225.65	16.45%	292,382.00
1-5435-00	Employee Medical Insurance	44,260.00	42,113.33	2,146.67	4.85%	88,520.00	86,377.49	2,142.51	2.42%	568,967.00
1-5436-00	Retiree Medical Insurance	7,054.00	5,912.69	1,141.31	16.18%	14,108.00	10,725.71	3,382.29	23.97%	84,648.00
1-5440-00	Employees Retirement Plan	65,581.00	62,052.58	3,528.42	5.38%	131,162.00	122,691.63	8,470.37	6.46%	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	6,660.00	5,817.15	842.85	12.66%	13,320.00	12,347.98	972.02	7.30%	80,000.00
1-5620-00	Office & Billing Expenses	33,300.00	27,792.69	5,507.31	16.54%	66,600.00	55,275.62	11,324.38	17.00%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,400.00	3,941.52	458.48	10.42%	8,800.00	9,009.36	-209.36	-2.38%	52,900.00
1-5630-00	Insurance	25,316.00	25,669.03	-353.03	-1.39%	50,634.00	51,338.06	-704.06	-1.39%	314,900.00
1-5687-00	Membership, Dues, Subscript.	6,517.00	5,611.00	906.00	13.90%	25,205.00	23,335.75	1,869.25	7.42%	126,900.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	1,000.00	0.00	1,000.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,900.00	3,735.42	-835.42	-28.81%	5,800.00	5,037.84	762.16	13.14%	33,900.00
1-5705-00	State Fees	4,325.00	0.00	4,325.00	100.00%	8,650.00	1,189.09	7,460.91	86.25%	51,900.00
	Total ExpType: 1 - Operating:	**1,144,854.00**	**918,146.95**	**226,707.05**	**19.80%**	**2,306,156.00**	**1,994,716.45**	**311,439.55**	**13.50%**	**12,298,011.00**
ExpType: 4 - Capital Related										
1-5715-00	Debt Service/CIEDB 11-099	0.00	0.00	0.00	0.00%	280,621.00	280,620.60	0.40	0.00%	334,998.00
1-5716-00	Debt Service/CIEDB 2016	0.00	0.00	0.00	0.00%	244,747.00	244,747.37	-0.37	0.00%	320,883.00
1-5717-00	Debt Service-Chase Bank - 2018 Loan	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	432,880.00
1-5718-00	Debt Service-First Foundation Bank - 20...	351,624.00	351,624.20	-0.20	0.00%	351,624.00	351,624.20	-0.20	0.00%	417,365.00
1-5719-00	Debt Service-2025 COP Issuance	352,788.00	343,505.38	9,282.62	2.63%	352,788.00	343,505.38	9,282.62	2.63%	530,813.00
	Total ExpType: 4 - Capital Related:	**704,412.00**	**695,129.58**	**9,282.42**	**1.32%**	**1,229,780.00**	**1,220,497.55**	**9,282.45**	**0.75%**	**2,036,939.00**
	Total Expense:	**1,849,266.00**	**1,613,276.53**	**235,989.47**	**12.76%**	**3,535,936.00**	**3,215,214.00**	**320,722.00**	**9.07%**	**14,334,950.00**
	Report Total:	**39,044.00**	**285,178.16**	**246,134.16**		**-64,116.00**	**323,086.67**	**387,202.67**		**4,162,350.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
August 31, 2025

RESERVE BALANCES	Current Year as of 08/31/2025	Prior Year as of 08/31/2024
CAPITAL AND OPERATING RESERVE	$14,214,677.87	$11,693,955.32
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$14,464,677.87**	**$11,943,955.32**

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$1,828,941.30	$2,079,662.69
CSP T & S ACCOUNT	$548,222.86	$666,282.93
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	$4,479,386.11	$19,824.09
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$7,607,327.60	$9,177,385.61
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$14,464,677.87**	**$11,943,955.32**

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

COASTSIDE COUNTY WATER DISTRICT 8/31/2025
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 8/31/2025
FISCAL YEAR TO DATE 2025/2026 - August 2025

* 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	
99-02	Vehicle Fleet Replacement	ongoing	$ 50,000		$ 50,000	$ -	100%	Vehicle order approved 7.2025
Facilities & Maintenance								
09-09	Fire Hydrant Replacement	ongoing	$ 140,000	$ 5,806	$ 140,000	$ -	4%	
23-13	Pilarcitos Canyon Culvert Replacement	in design	$ 100,000		$ 100,000	$ -	0%	
99-01	Meters	ongoing	$ 10,000		$ 10,000	$ -	n/a	
Pipeline Projects								
14-01/23-10	Highway 92 Potable Water Pipeline Emergency Restoration Project	Complete	$ 700,000	$ 177,122	$ 700,000	$ -	100%	
21-01	Pipeline Replacement Projects: Alcatraz and Santa Cruz Aves/Redondo Beach Loop/Ocean Colony	In design	$ 100,000		$ 100,000	$ -	0%	
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	$2,361,559	$ 9,000,000	$ -	18%	
19-01	El Granada #1 Tank Site Pump Station Replacement Project	Design	$ 100,000		$ 100,000			
25-02	Upper Pilarcitos Well Field Replacements	Ready for Bid	$ 2,000,000	$ 18,312	$ 2,000,000	$ -	0%	
19-05	Tanks - THM Control	Ongoing	$ 200,000		$ 200,000	$ -	100%	
Water Supply Development								
14-25	San Vicente/Denniston Water Supply Development	ongoing	$ 2,200,000	$ 31,396	$ 2,200,000	$ -	n/a	
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	TBD	$ 250,000		$ 250,000	$ -	0%	
UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026								
25-05	Potable Water Master Plan	Feasibility		$ 8,903	$ 170,000			
NN-00	Unscheduled CIP		$ 100,000		$ 100,000	$ -	0%	
	FY2025/2026 CIP TOTAL		**$ 15,050,000**	**$2,603,099**	**$ 15,220,000**	**$ -**		
	FY2024/2025 CARRYOVER PROJECTS		**$ -**	**$ -**	**$ -**	**$ -**		
23-09	Denniston Tank Roof Coating Project			$ 18,750	$ 18,750	$ (18,750)	0%	
	Green = approved by the Board/in process							
	TOTAL - FY 2025/2026 CIP + PRIOR YEAR CARRYOVER		**$ 15,050,000**	**$2,621,849**	**$ 15,238,750**	**$ -**		

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
Sep-24	4,904				25,059	2,448	935		223		**33,567**
Oct-24	2,848			589	21,488	12,683	134				**37,741**
Nov-24	5,365				9,041	24,680	757				**39,842**
Dec-24	15,547			267	3,649	8,811	89				**28,363**
Jan-25	5,029			767	4,628	4,228	579				**15,229**
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**
TOTAL	**83,461**	**1,488**	**0**	**7,431**	**76,281**	**68,772**	**5,701**	**0**	**223**	**2,884**	**246,239**

EKI Environment & Water
Engineering Services Billed FY 2023-2024 to FY 2024-2026
Billed through 8/31/2025

		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		10.9.2024	$ 100,000.00	Open		$ 77,991.67	$ 3,971.24
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	$ 713.44
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	$ 4,684.68
Highway 92 Potable Water Pipeline Phase 1 (2023)	**14-01**	6.13.2023	$ 135,400.00	Open	$ 70,887.84	$ 31,148.61	$ 2,729.48
Highway 92 Environmental Permitting - Emergency Restoration	**23-10**	3.15.2023	$ 73,800.00	Open	$ 47,121.55	$ 19,833.49	
Highway 92 - Environmental Permitting Strategies	**23-10**	5.24.2023	$ 29,700.00	Complete	$ 28,207.05		
Highway 92 Potable Water Pipeline Emergency Restoration-Design	**23-10**	3.15.2023	$ 247,600.00	Open	$ 125,635.28	$ 43,473.18	$ 3,853.55
Highway 92 Potable Water Pipeline Future Phases Geotechnical	**14-01**	3.3.2023	$ 54,200.00	Open	$ 23,313.72		
Highway 92 Engineering Services During Construction	**14-01**	1.8.2025	$ 166,700.00	Open		$ 83,484.07	$ 267.54
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	
EG Tank #1 - Pre-design for New Pump Station	**19-01**	6.13.2023	$ 25,000.00	Open	$ 23,917.66		
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	$ 606.06
Pilarcitos Wellfield Replacement Project	**25-02**	10.9.2024	$ 378,300.00	Open		$ 279,724.08	$ 3,312.40
Pilarcitos Wellfield & Slide Repair Environmental Services	**25-02/23-13**		$ 268,760.00	Open		$ 36,196.64	
Potable Water Storage Master Plan			$ 170,400.00	Open		$ 2,315.30	$ 2,903.16
SFPUC Pilarcitos Dam and Reservoir Improvement Project	**5382**	10.9.2024	$ 18,000.00	Open		$ 6,913.66	
Pilarcitos Creek Road Bank Stabilization Project	**23-13**	10.9.2024	$ 44,800.00	Open		$ 49,419.93	
San Vicente Pipeline Project - Phase A	**14-25**	1.7.2025	$ 82,200.00	Open		$ 27,017.20	$ 1,586.52
Highway 92 - 2017 Easements Land Description Packages	**14-01**	8.18.2023	$ 14,000.00	Complete	$ 14,000.00		
Poplar Street Water Main Replacement Project	**23-02**	10.3.2022	$ 29,200.00	Complete	$ 6,199.05		
Total - All Services					**$ 560,715.86**	**$ 792,050.63**	**$ 19,943.39**