



Coastside County Water District

Monthly Budget Report Account Summary

For Fiscal: 2026-2027 Period Ending: 09/30/2026

		September Budget	September 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	1,531,300.00	1,551,925.72	20,625.72	1.35%	4,730,900.00	4,806,779.08	75,879.08	1.60%	16,238,800.00
	Total RevType: 1 - Operating:	1,531,300.00	1,551,925.72	20,625.72	1.35%	4,730,900.00	4,806,779.08	75,879.08	1.60%	16,238,800.00
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	9,287.07	3,287.07	54.78%	18,000.00	20,522.16	2,522.16	14.01%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	13,702.99	5,302.99	63.13%	25,200.00	33,212.72	8,012.72	31.80%	100,000.00
1-4230-00	Service Connections	1,300.00	1,057.72	-242.28	-18.64%	3,900.00	2,216.88	-1,683.12	-43.16%	15,000.00
1-4920-00	Interest Earned	18,300.00	17,103.46	-1,196.54	-6.54%	57,800.00	58,178.56	378.56	0.65%	225,000.00
1-4930-00	Tax Apportionments/County Checks	1,400.00	2,063.55	663.55	47.40%	1,400.00	2,063.55	663.55	47.40%	1,300,000.00
1-4950-00	Miscellaneous Income	400.00	-100.00	-500.00	-125.00%	1,200.00	860.00	-340.00	-28.33%	5,000.00
1-4955-00	Cell Site Lease Income	20,391.00	20,616.44	225.44	1.11%	61,173.00	61,122.50	-50.50	-0.08%	244,700.00
1-4965-00	ERAF Refund - County Taxes	0.00	575.96	575.96	0.00%	318,500.00	394,299.16	75,799.16	23.80%	650,000.00
	Total RevType: 2 - Non-Operating:	56,191.00	64,307.19	8,116.19	14.44%	487,173.00	572,475.53	85,302.53	17.51%	2,599,700.00
	Total Revenue:	1,587,491.00	1,616,232.91	28,741.91	1.81%	5,218,073.00	5,379,254.61	161,181.61	3.09%	18,838,500.00
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	357,265.00	361,405.60	-4,140.60	-1.16%	1,110,498.00	1,097,383.31	13,114.69	1.18%	2,746,787.00
1-5230-00	Nunes T P Pump Expense	5,600.00	3,885.37	1,714.63	30.62%	18,100.00	15,873.41	2,226.59	12.30%	75,900.00
1-5231-00	CSP Pump Station Pump Expense	68,800.00	32,371.34	36,428.66	52.95%	183,400.00	144,260.44	39,139.56	21.34%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	3,200.00	1,901.87	1,298.13	40.57%	10,400.00	7,311.10	3,088.90	29.70%	41,400.00
1-5233-00	Pilarcitos Canyon Pump Expense	3,800.00	1,089.35	2,710.65	71.33%	9,800.00	2,954.13	6,845.87	69.86%	95,100.00
1-5234-00	Denniston T P Pump Expense	12,100.00	8,277.38	3,822.62	31.59%	43,600.00	36,080.75	7,519.25	17.25%	131,500.00
1-5242-00	CSP Pump Station Operations	1,460.00	1,279.43	180.57	12.37%	4,380.00	3,555.77	824.23	18.82%	17,649.00
1-5243-00	CSP Pump Station Maintenance	4,050.00	6,643.42	-2,593.42	-64.04%	12,150.00	12,156.19	-6.19	-0.05%	50,000.00
1-5246-00	Nunes T P Operations - General	21,974.00	4,471.41	17,502.59	79.65%	31,264.00	15,656.88	15,607.12	49.92%	111,500.00
1-5247-00	Nunes T P Maintenance	11,667.00	2,413.61	9,253.39	79.31%	35,001.00	16,696.77	18,304.23	52.30%	140,000.00
1-5248-00	Denniston T P Operations-General	2,442.00	3,110.01	-668.01	-27.36%	7,326.00	6,732.17	593.83	8.11%	75,000.00
1-5249-00	Denniston T.P. Maintenance	8,457.00	19,619.42	-11,162.42	-131.99%	25,371.00	34,585.96	-9,214.96	-36.32%	164,754.00
1-5250-00	Laboratory Expenses	7,600.00	6,323.70	1,276.30	16.79%	22,800.00	16,445.40	6,354.60	27.87%	91,200.00
1-5260-00	Maintenance - General	31,791.00	50,939.86	-19,148.86	-60.23%	113,873.00	124,836.95	-10,963.95	-9.63%	400,000.00
1-5263-00	Uniforms	4,000.00	5,600.50	-1,600.50	-40.01%	9,000.00	8,600.50	399.50	4.44%	16,000.00
1-5318-00	Studies/Surveys/Consulting	17,278.00	46.25	17,231.75	99.73%	40,609.00	31,100.35	9,508.65	23.42%	160,000.00
1-5321-00	Water Resources	579.00	161.74	417.26	72.07%	1,737.00	484.88	1,252.12	72.09%	10,618.00
1-5322-00	Community Outreach	550.00	300.00	250.00	45.45%	1,650.00	600.00	1,050.00	63.64%	72,670.00

Monthly Budget Report

For Fiscal: 2026-2027 Period Ending: 09/30/2026

		September Budget	September Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5381-00	Legal	12,500.00	26,632.50	-14,132.50	-113.06%	37,500.00	47,079.50	-9,579.50	-25.55%	150,000.00
1-5382-00	Engineering	8,400.00	7,945.86	454.14	5.41%	25,200.00	29,238.45	-4,038.45	-16.03%	100,000.00
1-5383-00	Financial Services	229.00	229.17	-0.17	-0.07%	7,687.00	687.51	6,999.49	91.06%	23,750.00
1-5384-00	Computer Services	32,860.00	38,738.76	-5,878.76	-17.89%	104,535.00	103,451.17	1,083.83	1.04%	416,300.00
1-5410-00	Salaries/Wages-Administration	138,086.00	134,927.72	3,158.28	2.29%	418,776.00	390,657.43	28,118.57	6.71%	1,726,695.00
1-5411-00	Salaries & Wages - Field	191,025.00	172,319.84	18,705.16	9.79%	566,124.00	538,481.91	27,642.09	4.88%	2,275,133.00
1-5420-00	Payroll Tax Expense	23,926.00	21,393.03	2,532.97	10.59%	71,601.00	68,368.17	3,232.83	4.52%	290,932.00
1-5435-00	Employee Medical Insurance	50,177.00	53,174.92	-2,997.92	-5.97%	152,818.00	153,724.33	-906.33	-0.59%	637,590.00
1-5436-00	Retiree Medical Insurance	5,836.00	4,857.19	978.81	16.77%	17,508.00	13,495.24	4,012.76	22.92%	81,207.00
1-5440-00	Employees Retirement Plan	70,607.00	66,447.08	4,159.92	5.89%	211,921.00	202,896.50	9,024.50	4.26%	847,382.00
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	7,240.00	4,309.10	2,930.90	40.48%	21,720.00	12,136.87	9,583.13	44.12%	86,880.00
1-5620-00	Office & Billing Expenses	33,300.00	23,506.40	9,793.60	29.41%	99,900.00	94,291.47	5,608.53	5.61%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,410.00	3,647.62	762.38	17.29%	13,230.00	8,451.51	4,778.49	36.12%	52,900.00
1-5630-00	Insurance	29,190.00	32,066.77	-2,876.77	-9.86%	87,570.00	88,012.09	-442.09	-0.50%	363,600.00
1-5687-00	Membership, Dues, Subscript.	5,704.00	5,520.34	183.66	3.22%	30,163.00	29,542.27	620.73	2.06%	120,000.00
1-5688-00	Election Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	20,000.00
1-5689-00	Labor Relations	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	6,000.00
1-5700-00	San Mateo County Fees	2,900.00	1,344.67	1,555.33	53.63%	8,700.00	7,274.01	1,425.99	16.39%	34,800.00
1-5705-00	State Fees	5,000.00	10,000.00	-5,000.00	-100.00%	15,000.00	11,445.75	3,554.25	23.70%	60,000.00
Total ExpType: 1 - Operating:		1,184,003.00	1,116,901.23	67,101.77	5.67%	3,570,912.00	3,374,549.14	196,362.86	5.50%	12,634,719.00
ExpType: 4 - Capital Related										
1-5715-00	Debt Service/CIEDB 11-099	0.00	0.00	0.00	0.00%	283,183.82	283,183.82	0.00	0.00%	334,818.64
1-5716-00	Debt Service/CIEDB 2016	0.00	0.00	0.00	0.00%	246,909.40	246,909.40	0.00	0.00%	320,336.58
1-5717-00	Debt Service-Chase Bank - 2018 Loan	403,039.56	403,039.56	0.00	0.00%	403,039.56	403,039.56	0.00	0.00%	437,180.17
1-5718-00	Debt Service-First Foundation Bank - 20...	0.00	0.00	0.00	0.00%	354,776.75	354,776.75	0.00	0.00%	417,294.74
1-5719-00	Debt Service-2025 COP Issuance	0.00	0.00	0.00	0.00%	428,025.00	428,025.00	0.00	0.00%	599,800.00
Total ExpType: 4 - Capital Related:		403,039.56	403,039.56	0.00	0.00%	1,715,934.53	1,715,934.53	0.00	0.00%	2,109,430.13
Total Expense:		1,587,042.56	1,519,940.79	67,101.77	4.23%	5,286,846.53	5,090,483.67	196,362.86	3.71%	14,744,149.13
Report Total:		448.44	96,292.12	95,843.68		-68,773.53	288,770.94	357,544.47		4,094,350.87

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

<u>RESERVE BALANCES</u>	Current Year as of 9/30/2026	Prior Year as of 9/30/2025
CAPITAL AND OPERATING RESERVE	\$5,888,756.88	\$13,482,550.08
RATE STABILIZATION RESERVE	\$250,000.00	\$250,000.00
TOTAL DISTRICT RESERVES	\$6,138,756.88	\$13,732,550.08

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	\$2,935,842.34	\$1,785,295.93
CSP T & S ACCOUNT	\$134,335.65	\$549,786.33
MONEY MARKET	\$181,191.86	\$3,777,952.43
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	\$2,886,587.03	\$7,618,715.39
DISTRICT CASH ON HAND	\$800.00	\$800.00
TOTAL ACCOUNT BALANCES	\$6,138,756.88	\$13,732,550.08

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

COASTSIDE COUNTY WATER DISTRICT
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
FISCAL YEAR TO DATE 2026/2027 - September, 2026

10/13/2026

9/30/2026

* Approved June 2026

Status	Approved* CIP Budget FY26/27	Actual To Date FY26/27	Projected FY26/27	Variance vs. Budget	% Completed	Project Status/ Comments
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Equipment Purchases & Replacement

99-02	Vehicle Fleet Replacement	Ongoing	\$ 50,000		\$ 50,000	\$ -	0%	Purchase completion expected in November, 2026
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Facilities & Maintenance

09-09	Fire Hydrant Upgrades and Replacement	Ongoing	\$ 140,000	\$ 26,350	\$ 140,000	\$ -	0%	
26-07	Piilarcitos Canyon Slide Repairs Project	Design	\$ 100,000	\$ 6,806	\$ 100,000	\$ -	0%	
27-02	District Shop/Corporation Yard Upgrade Feasibility/Concept	Concept	\$ 250,000		\$ 250,000	\$ -	0%	
27-03	Nunes Office Trailer	Concept	\$ 150,000		\$ 150,000	\$ -	0%	
27-04	Mobile Generator (for Pilarcitos Wells; Backup)	Construction	\$ 160,000		\$ 180,600	\$ (20,600)	0%	Board approved July, 2026

Pipeline Projects

26-01	Highway 92 Treated Water Pipeline Replacement Project - Phase 2 (replacement of welded steel pipe)	Design	\$ 200,000	\$ 31,818	\$ 200,000	\$ -	0%	
21-01	Pipeline Replacement Projects: Miramar neighborhood at Santa Rosa Avenue and Alcatraz Avenue	Construction	\$ 500,000	\$ 280,186	\$ 500,000	\$ -	70%	
27-05	Miramar Dead-end Looping Project at Alameda Avenue/PRV	Design	\$ 100,000		\$ 100,000	\$ -	0%	
27-07	Pipeline Assessment Study (Raw Water line/Other older pipelines)	Concept	\$ 50,000		\$ 50,000	\$ -	0%	

Pump Stations / Tanks / Wells

27-08	Carter Hill Prestressed Concrete Tank and Seismic Upgrades Project: "HMB Tank #2"	Design	\$ 692,000		\$ 692,000	\$ -	0%	
08-14	Alves/Miramontes Tank & Pump Station Replacement Project	Concept	\$ 325,000		\$ 325,000	\$ -	0%	
27-09	El Granada Master Tank Plan	Concept	\$ 50,000		\$ 50,000	\$ -	0%	
08-16	Cahill Tank Exterior Recoat	Concept	\$ 50,000		\$ 50,000	\$ -	0%	
25-02	Upper Pilarcitos Well Field Replacements	Construction	\$ 500,000	\$ 264,722	\$ 500,000	\$ -	90%	
16-08	Denniston Well Field Replacements	Feasibility	\$ 100,000		\$ 100,000	\$ -	0%	
27-11	CSP Controls Upgrades and Documentation Project	Concept	\$ 50,000		\$ 50,000	\$ -	0%	

Water Supply Development

14-25	San Vicente/Denniston Water Supply Development	Ongoing	\$ 300,000	\$ 13,563	\$ 300,000	\$ -	n/a	
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Water Treatment Plants

23-06	Sedimentation Basin Rehabilitation	Design	\$ 50,000	\$ 16,992	\$ 50,000	\$ -	74%	
27-13	Nunes WTP - Crystal Springs Treatability Improvement Project	Feasibility	\$ 50,000		\$ 50,000	\$ -	0%	
27-14	Denniston Water Treatment Plant Improvement Project	Concept	\$ 200,000		\$ 200,000	\$ -	0%	

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

NN-00	Unscheduled CIP		\$ 100,000		\$ 100,000	\$ -		
71-2609	Nunes Access Road Improvements			\$ 945	\$ 945	\$ (945)	0%	
78-2602	EG Tank #3 - Pump #1 and Motor Replacement	Construction		\$ 29,865	\$ 37,865	\$ (37,865)	90%	
72-2715	Denniston Hypochlorite Pump Replacement	Construction		\$ 36,808	\$ 36,808	\$ (36,808)	50%	

FY2026/2027 CIP TOTAL	\$ 4,167,000	\$ 708,056	\$ 4,263,218	\$ (96,218)
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COASTSIDE COUNTY WATER DISTRICT
 CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT
 FISCAL YEAR TO DATE 2026/2027 - September, 2026

10/13/2026

9/30/2026

* Approved June 2026

Status	Approved* CIP Budget FY26/27	Actual To Date FY26/27	Projected FY26/27	Variance vs. Budget	% Completed	Project Status/ Comments
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FY2025/2026 CARRYOVER PROJECTS

21-07	Carter Hill Tank Improvement Project	Complete		\$ 17,659	\$ 17,659	\$ (17,659)	100%
78-2505	Potable Water Master Tank Plan	Complete		\$ 4,017	\$ 4,017	\$ (4,017)	100%
78-2506	Monoclor Residual Control System EG Tank #3	Complete		\$ 7,415	\$ 7,415	\$ (7,415)	100%

TOTAL - FY 2026/2027 CIP + PRIOR YEAR CARRYOVER

Green = approved by the Board/construction in process

\$ 4,167,000 \$ 737,147 \$ 4,292,309 \$ (125,309)

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
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
Jul-26	9,149			543	1,862		2,401				13,955
Aug-26	10,693			672	3,969		588			980	16,902
Sep-26	11,799			441	2,499		245				14,984
TOTAL	125,377	0	0	9,137	18,203	9,948	19,288	0	0	980	182,931

EKI Environment & Water
Engineering Services Billed FY 2024-2025 to FY 2026-2027
Billed through 9/30/2026

10/2/2026

	Contract Date	Not to Exceed Budget	Status	FY 2024-2025	FY 2025-2026	FY 2026-2027
CIP Project Management						
Fiscal Year 2025-2026-Capital Improvement Management	1.13.2026	\$ 100,000.00	Open		\$ 48,830.86	\$ 18,465.46
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	\$ 37,520.86		
Fiscal Year 2026-2027- Non-Complex Main line Extension Services	8.3.2026	\$ 25,000.00	Open			\$ 6,463.04
Fiscal Year 2026-2027- NC- Main line Extension Services - Wavecrest	7.31.2026	\$ 25,000.00	Open			\$ 12,930.53
Fiscal Year 2025-2026- Non-Complex Main line Extension Services	6.30.2025	\$ 25,000.00	Complete	\$ 2,522.00	\$ 22,201.66	
Fiscal Year 2023-2024 - Non-Complex Main line Extension Services	12.12.2023	\$ 25,000.00	Complete	\$ 13,840.06		
Sub Total - CIP Project Management Services		\$ 25,000.00		\$ 131,874.59	\$ 93,024.98	\$ 37,859.03

Projects:

Half Moon Bay Tank #2 Engineering Design & Bid Support Services	27-08	9.8.2026	\$ 636,800.00			
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	26-01	8.13.2025	\$ 85,500.00	Open		\$ 32,301.86 \$ 21,817.56
Nunes WTP Sedimentation Basin Rehabilitation Design	23-06	8.13.2025	\$ 236,600.00	Open		\$ 157,021.24 \$ 16,992.42
Alcatraz Ave, Santa Rosa Ave, and Ocean Colony Pipeline Projects	21-01	1.9.2024	\$ 66,200.00	Complete	\$ 11,268.66	
Alcatraz Ave, Santa Rosa Ave Pipeline Replacement Project	21-01	1.14.2026	\$ 66,000.00	Open		\$ 31,733.10 \$ 12,235.09
Alcatraz Ave, Santa Rosa Ave Construction Observation	21-01	7.31.2026	\$ 25,000.00	Open		\$ 3,881.00
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	Complete	\$ 39,570.75	\$ 237,100.88 \$ 16,283.30
Pilarcitos Creek Road Pipeline Replacement Project	26-07	7.14.2026	\$ 146,000.00	Open		\$ 6,806.01
Pilarcitos Creek Road Bank Stabilization & Culvert Project	23-13	10.9.2024	\$ 44,800.00	Complete	\$ 49,419.93	\$ 71,953.06
Pilarcitos Slide Pipeline Feasibility Study	26-07	12.3.2025	\$ 28,700.00	Complete		\$ 28,628.70
Potable Water Storage Master Plan	25-05	5.13.2025	\$ 170,400.00	Complete	\$ 2,315.30	\$ 174,907.35 \$ 4,017.20
Coastal Interagency Supply Resiliency Study	5382	8.13.2025	\$ 32,000.00	Complete		\$ 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		\$ 38,219.94 \$ 1,223.08
San Vicente Pipeline Project - Phase A	14-25	1.14.2025	\$ 82,200.00	Complete	\$ 27,017.20	\$ 1,586.52
Carter Hill Tank Replacement Project Support	21-07	9.1.2024	\$ 50,000.00	Complete	\$ 39,886.64	\$ 2,979.08
EG Tank #1 - Pre-design for New Pump Station	19-01	6.13.2023	\$ 25,000.00	Complete		
Highway 92 Potable Water Pipeline Phase 1 (2023)	14-01	6.13.2023	\$ 135,400.00	Complete	\$ 31,148.61	\$ 7,508.54
Highway 92 Potable Water Pipeline Emergency Restoration-Design	23-10	3.15.2023	\$ 247,600.00	Complete	\$ 43,473.18	\$ 23,239.58
Highway 92 Environmental Services During Construction	14-01	1.8.2025	\$ 166,700.00	Complete	\$ 83,484.07	\$ 40,532.61 \$ 8,933.73
Miramar Deadends Project - Biological Resources Assessment	22-07	5.24.2023	\$ 18,200.00	Complete	\$ 21,712.00	
Medio Creek and Magellan Pipeline/Miramar Deadends Design	22-07	3.15.2023	\$ 138,900.00	Complete	\$ 7,782.58	
Highway 92 Environmental Permitting - Emergency Restoration	23-10	3.15.2023	\$ 73,800.00	Complete	\$ 19,833.49	

Total - All Services

\$ 795,424.74 \$ 1,073,916.82 \$ 130,048.42