Coastside County Water District

Monthly Budget Report
Account Summary
For Fiscal: 2025-2026 Period Ending: 09/30/2025

		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	1,534,000.00	1,344,693.71	-189,306.29	-12.34%	4,541,800.00	4,319,030.60	-222,769.40	-4.90%	15,862,300.00
	Total RevType: 1 - Operating:	**1,534,000.00**	**1,344,693.71**	**-189,306.29**	**-12.34%**	**4,541,800.00**	**4,319,030.60**	**-222,769.40**	**-4.90%**	**15,862,300.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	7,653.23	1,653.23	27.55%	18,000.00	21,488.16	3,488.16	19.38%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	9,215.05	815.05	9.70%	25,200.00	25,466.41	266.41	1.06%	100,000.00
1-4230-00	Service Connections	1,300.00	956.30	-343.70	-26.44%	3,900.00	2,560.48	-1,339.52	-34.35%	15,000.00
1-4920-00	Interest Earned	42,000.00	56,934.95	14,934.95	35.56%	140,000.00	182,275.40	42,275.40	30.20%	385,000.00
1-4930-00	Tax Apportionments/County Checks	1,000.00	1,382.17	382.17	38.22%	1,000.00	1,382.17	382.17	38.22%	1,231,000.00
1-4950-00	Miscellaneous Income	400.00	2,815.84	2,415.84	603.96%	1,200.00	5,180.96	3,980.96	331.75%	5,000.00
1-4955-00	Cell Site Lease Income	19,910.00	19,930.75	20.75	0.10%	59,730.00	59,093.38	-636.62	-1.07%	239,000.00
1-4965-00	ERAF Refund - County Taxes	0.00	0.00	0.00	0.00%	294,000.00	365,405.11	71,405.11	24.29%	600,000.00
	Total RevType: 2 - Non-Operating:	**79,010.00**	**98,888.29**	**19,878.29**	**25.16%**	**543,030.00**	**662,852.07**	**119,822.07**	**22.07%**	**2,635,000.00**
	Total Revenue:	**1,613,010.00**	**1,443,582.00**	**-169,428.00**	**-10.50%**	**5,084,830.00**	**4,981,882.67**	**-102,947.33**	**-2.02%**	**18,497,300.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	372,422.00	270,338.94	102,083.06	27.41%	1,095,666.00	891,988.60	203,677.40	18.59%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	5,900.00	5,060.12	839.88	14.24%	17,700.00	16,432.28	1,267.72	7.16%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	68,800.00	31,106.69	37,693.31	54.79%	183,400.00	132,460.61	50,939.39	27.78%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,900.00	2,885.92	14.08	0.49%	9,600.00	9,385.95	214.05	2.23%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	2,600.00	7,141.35	-4,541.35	-174.67%	6,300.00	11,981.90	-5,681.90	-90.19%	87,000.00
1-5234-00	Denniston T P Pump Expense	11,700.00	10,973.15	726.85	6.21%	39,400.00	39,594.65	-194.65	-0.49%	112,650.00
1-5242-00	CSP Pump Station Operations	910.00	2,432.89	-1,522.89	-167.35%	2,730.00	3,902.15	-1,172.15	-42.94%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,150.00	11,000.00	-6,850.00	-165.06%	12,450.00	16,000.00	-3,550.00	-28.51%	50,000.00
1-5246-00	Nunes T P Operations - General	7,400.00	4,649.08	2,750.92	37.17%	22,200.00	16,724.74	5,475.26	24.66%	89,500.00
1-5247-00	Nunes T P Maintenance	11,600.00	9,925.11	1,674.89	14.44%	34,800.00	19,169.37	15,630.63	44.92%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	4,983.33	1,116.67	18.31%	18,100.00	29,812.88	-11,712.88	-64.71%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	24,866.39	-10,566.39	-73.89%	42,700.00	30,619.20	12,080.80	28.29%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	7,337.00	-237.00	-3.34%	21,100.00	19,885.19	1,214.81	5.76%	85,000.00
1-5260-00	Maintenance - General	33,400.00	29,697.23	3,702.77	11.09%	100,200.00	79,633.01	20,566.99	20.53%	400,000.00
1-5263-00	Uniforms	4,000.00	98.86	3,901.14	97.53%	9,000.00	14,356.92	-5,356.92	-59.52%	15,000.00
1-5318-00	Studies/Surveys/Consulting	13,350.00	6,119.00	7,231.00	54.16%	22,350.00	6,873.25	15,476.75	69.25%	160,000.00
1-5321-00	Water Resources	1,500.00	484.71	1,015.29	67.69%	4,500.00	484.71	4,015.29	89.23%	18,000.00
1-5322-00	Community Outreach	2,340.00	762.86	1,577.14	67.40%	7,020.00	1,062.86	5,957.14	84.86%	63,500.00

		September Budget	September Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5381-00	Legal	10,400.00	10,473.50	-73.50	-0.71%	31,200.00	30,072.50	1,127.50	3.61%	125,000.00
1-5382-00	Engineering	8,400.00	8,555.31	-155.31	-1.85%	25,200.00	23,239.99	1,960.01	7.78%	100,000.00
1-5383-00	Financial Services	0.00	1,000.00	-1,000.00	0.00%	7,000.00	6,487.00	513.00	7.33%	21,000.00
1-5384-00	Computer Services	31,192.00	27,440.50	3,751.50	12.03%	96,742.00	77,503.25	19,238.75	19.89%	375,000.00
1-5410-00	Salaries/Wages-Administration	137,410.00	126,218.57	11,191.43	8.14%	412,230.00	366,074.61	46,155.39	11.20%	1,630,182.00
1-5411-00	Salaries & Wages - Field	189,327.00	169,926.59	19,400.41	10.25%	567,980.00	501,880.54	66,099.46	11.64%	2,246,102.00
1-5420-00	Payroll Tax Expense	24,995.00	21,067.58	3,927.42	15.71%	74,985.00	62,831.93	12,153.07	16.21%	292,382.00
1-5435-00	Employee Medical Insurance	44,260.00	42,232.63	2,027.37	4.58%	132,780.00	128,610.12	4,169.88	3.14%	568,967.00
1-5436-00	Retiree Medical Insurance	7,054.00	4,719.77	2,334.23	33.09%	21,162.00	15,445.48	5,716.52	27.01%	84,648.00
1-5440-00	Employees Retirement Plan	65,581.00	60,350.05	5,230.95	7.98%	196,743.00	183,041.68	13,701.32	6.96%	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	7,760.48	-1,100.48	-16.52%	19,980.00	19,730.46	249.54	1.25%	80,000.00
1-5620-00	Office & Billing Expenses	33,300.00	29,202.39	4,097.61	12.31%	99,900.00	84,478.01	15,421.99	15.44%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,400.00	7,313.27	-2,913.27	-66.21%	13,200.00	16,322.63	-3,122.63	-23.66%	52,900.00
1-5630-00	Insurance	25,316.00	25,669.03	-353.03	-1.39%	75,950.00	77,007.09	-1,057.09	-1.39%	314,900.00
1-5687-00	Membership, Dues, Subscript.	6,517.00	5,227.25	1,289.75	19.79%	31,722.00	28,563.00	3,159.00	9.96%	126,900.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	1,500.00	0.00	1,500.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,900.00	1,110.42	1,789.58	61.71%	8,700.00	6,148.26	2,551.74	29.33%	33,900.00
1-5705-00	State Fees	4,325.00	0.00	4,325.00	100.00%	12,975.00	1,189.09	11,785.91	90.84%	51,900.00
1-5799-00	Cost of issuance	0.00	0.00	0.00	0.00%	0.00	9,092.51	-9,092.51	0.00%	0.00
	Total ExpType: 1 - Operating:	**1,173,009.00**	**978,129.97**	**194,879.03**	**16.61%**	**3,479,165.00**	**2,978,086.42**	**501,078.58**	**14.40%**	**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	393,556.00	393,556.46	-0.46	0.00%	393,556.00	393,556.46	-0.46	0.00%	432,880.00
1-5718-00	Debt Service-First Foundation Bank - 20...	0.00	0.00	0.00	0.00%	351,624.00	351,624.20	-0.20	0.00%	417,365.00
1-5719-00	Debt Service-2025 COP Issuance	0.00	0.00	0.00	0.00%	352,788.00	343,505.38	9,282.62	2.63%	530,813.00
	Total ExpType: 4 - Capital Related:	**393,556.00**	**393,556.46**	**-0.46**	**0.00%**	**1,623,336.00**	**1,614,054.01**	**9,281.99**	**0.57%**	**2,036,939.00**
	Total Expense:	**1,566,565.00**	**1,371,686.43**	**194,878.57**	**12.44%**	**5,102,501.00**	**4,592,140.43**	**510,360.57**	**10.00%**	**14,334,950.00**
	Report Total:	**46,445.00**	**71,895.57**	**25,450.57**		**-17,671.00**	**389,742.24**	**407,413.24**		**4,162,350.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
September 30, 2025

RESERVE BALANCES	**Current Year as of 09/30/2025**	**Prior Year as of 09/30/2024**
CAPITAL AND OPERATING RESERVE	$13,471,244.12	$11,614,740.37
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$13,721,244.12**	**$11,864,740.37**

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$1,785,377.76	$1,997,899.15
CSP T & S ACCOUNT	$549,786.33	$668,772.45
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	$3,777,952.43	$19,883.16
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	**$13,721,244.12**	**$11,864,740.37**

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

COASTSIDE COUNTY WATER DISTRICT 10/6/2025
CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 9/30/2025
FISCAL YEAR TO DATE 2025/2026 - September 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	Complete	$ 50,000	$ 48,431	$ 48,431	$ 1,570	100%	
Facilities & Maintenance								
09-09	Fire Hydrant Replacement	ongoing	$ 140,000	$ 8,469	$ 140,000	$ -	0%	
23-13	Pilarcitos Canyon Culvert Replacement	Construction	$ 100,000	$ 34,212	$ 250,000	$ (150,000)	0%	
99-01	Meters	ongoing	$ 10,000		$ 10,000	$ -	n/a	
Pipeline Projects								
14-01/26-01	Highway 92 Potable Water Pipeline Emergency Restoration Project	Complete	$ 700,000	$ 159,449	$ 350,000	$ 350,000	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		$ 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	$3,657,970	$ 9,000,000	$ -	45%	
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	$ 43,104	$ 3,000,000	$ (1,000,000)	0%	
19-05/25-06	Tanks - THM Control	Ongoing	$ 200,000	$ 32,600	$ 200,000	$ -	0%	
Water Supply Development								
14-25	San Vicente/Denniston Water Supply Development	ongoing	$ 2,200,000	$ 75,439	$ 400,000	$ 1,800,000	n/a	construction delayed
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	Design	$ 250,000	$ 730	$ 250,000	$ -	0%	
UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026								
25-05	Potable Water Master Plan	Feasibility		$ 9,539	$ 170,000	$ (170,000)	0%	
26-03	Denniston WTP Pump #1 - 6-Stage Bowl Replacement	Complete		$ 21,251	$ 21,251	$ (21,251)	100%	
NN-00	Unscheduled CIP		$ 100,000		$ 100,000	$ -	0%	
	FY2025/2026 CIP TOTAL		**$ 15,050,000**	**$4,091,193**	**$ 14,239,681**	**$ 810,319**		
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**	**$4,109,943**	**$ 14,258,431**	**$ 791,569**

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
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**
Sep-25	5,580			3,277	4,655		1,814				**15,325**
TOTAL	**84,138**	**1,488**	**0**	**10,707**	**55,877**	**66,325**	**6,580**	**0**	**0**	**2,884**	**227,997**

EKI Environment & Water
Engineering Services Billed FY 2023-2024 to FY 2025-2026
Billed through 9/30/2025

		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	$ 9,799.40
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	$ 3,409.64
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	$ 13,209.04
Highway 92 Potable Water Pipeline Phase 1 (2023)	**14-01**	6.13.2023	$ 135,400.00	Open	$ 70,887.84	$ 31,148.61	$ 4,255.68
Highway 92 Potable Water Pipeline Emergency Restoration-Design	**23-10**	3.15.2023	$ 247,600.00	Open	$ 125,635.28	$ 43,473.18	$ 9,295.52
Highway 92 Potable Water Pipeline Future Phases Geotechnical	**14-01**	3.3.2023	$ 54,200.00	Open	$ 23,313.72		
Highway 92 Environmental Services During Construction	**14-01**	1.8.2025	$ 166,700.00	Open		$ 83,484.07	$ 267.54
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	**26-01**	8.13.2025	$ 85,500.00	Open			$ 425.88
Nunes WTP Sedimentation Basin Rehabiitation Design	**23-06**	8.13.2025	$ 236,600.00	Open			$ 730.08
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	
Carter Hill Tank Replacement Project Support	**21-07**	9.1.2024	$ 50,000.00	Open		$ 39,886.64	$ 1,302.60
Pilarcitos Wellfield Replacement Project	**25-02**	10.9.2024	$ 378,300.00	Open		$ 279,724.08	$ 18,054.10
Pilarcitos Wellfield & Slide Repair Environmental Services	**25-02/23-13**	5.13.2025	$ 268,760.00	Open		$ 36,196.64	
Potable Water Storage Master Plan	**25-05**	5.13.2025	$ 170,400.00	Open		$ 2,315.30	$ 8,012.68
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**	1.14.2025	$ 82,200.00	Open		$ 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 - 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**	**$ 792,050.63**	**$ 57,139.64**