Coastside County Water District

Monthly Budget Report

Account Summary

For Fiscal: 2026-2027 Period Ending: 10/31/2026

		October Budget	October 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	1,315,200.00	1,394,211.32	79,011.32	6.01%	6,046,100.00	6,200,990.40	154,890.40	2.56%	16,238,800.00
	Total RevType: 1 - Operating:	**1,315,200.00**	**1,394,211.32**	**79,011.32**	**6.01%**	**6,046,100.00**	**6,200,990.40**	**154,890.40**	**2.56%**	**16,238,800.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	6,754.78	754.78	12.58%	24,000.00	27,276.94	3,276.94	13.65%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	10,830.23	2,430.23	28.93%	33,600.00	44,042.95	10,442.95	31.08%	100,000.00
1-4230-00	Service Connections	1,300.00	1,208.24	-91.76	-7.06%	5,200.00	3,425.12	-1,774.88	-34.13%	15,000.00
1-4920-00	Interest Earned	17,800.00	19,444.06	1,644.06	9.24%	75,600.00	77,622.62	2,022.62	2.68%	225,000.00
1-4930-00	Tax Apportionments/County Checks	600.00	0.00	-600.00	-100.00%	2,000.00	2,063.55	63.55	3.18%	1,300,000.00
1-4950-00	Miscellaneous Income	400.00	101.16	-298.84	-74.71%	1,600.00	961.16	-638.84	-39.93%	5,000.00
1-4955-00	Cell Site Lease Income	20,391.00	20,616.44	225.44	1.11%	81,564.00	81,738.94	174.94	0.21%	244,700.00
1-4965-00	ERAF Refund - County Taxes	0.00	0.00	0.00	0.00%	318,500.00	394,299.16	75,799.16	23.80%	650,000.00
	Total RevType: 2 - Non-Operating:	**54,891.00**	**58,954.91**	**4,063.91**	**7.40%**	**542,064.00**	**631,430.44**	**89,366.44**	**16.49%**	**2,599,700.00**
	Total Revenue:	**1,370,091.00**	**1,453,166.23**	**83,075.23**	**6.06%**	**6,588,164.00**	**6,832,420.84**	**244,256.84**	**3.71%**	**18,838,500.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	334,043.00	351,126.18	-17,083.18	-5.11%	1,444,541.00	1,448,509.49	-3,968.49	-0.27%	2,746,787.00
1-5230-00	Nunes T P Pump Expense	5,400.00	4,625.62	774.38	14.34%	23,500.00	20,499.03	3,000.97	12.77%	75,900.00
1-5231-00	CSP Pump Station Pump Expense	68,800.00	18,417.39	50,382.61	73.23%	252,200.00	162,677.83	89,522.17	35.50%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,500.00	2,182.60	317.40	12.70%	12,900.00	9,493.70	3,406.30	26.41%	41,400.00
1-5233-00	Pilarcitos Canyon Pump Expense	3,800.00	1,098.80	2,701.20	71.08%	13,600.00	4,052.93	9,547.07	70.20%	95,100.00
1-5234-00	Denniston T P Pump Expense	6,400.00	5,329.76	1,070.24	16.72%	50,000.00	41,410.51	8,589.49	17.18%	131,500.00
1-5242-00	CSP Pump Station Operations	1,461.00	1,462.88	-1.88	-0.13%	5,841.00	5,018.65	822.35	14.08%	17,649.00
1-5243-00	CSP Pump Station Maintenance	4,750.00	0.00	4,750.00	100.00%	16,900.00	12,156.19	4,743.81	28.07%	50,000.00
1-5246-00	Nunes T P Operations - General	4,645.00	7,277.12	-2,632.12	-56.67%	35,909.00	22,934.00	12,975.00	36.13%	111,500.00
1-5247-00	Nunes T P Maintenance	11,667.00	5,905.72	5,761.28	49.38%	46,668.00	22,602.49	24,065.51	51.57%	140,000.00
1-5248-00	Denniston T P Operations-General	3,142.00	2,530.97	611.03	19.45%	10,468.00	9,263.14	1,204.86	11.51%	75,000.00
1-5249-00	Denniston T.P. Maintenance	60,987.00	42,314.40	18,672.60	30.62%	86,358.00	76,900.36	9,457.64	10.95%	164,754.00
1-5250-00	Laboratory Expenses	7,600.00	11,968.60	-4,368.60	-57.48%	30,400.00	28,414.00	1,986.00	6.53%	91,200.00
1-5260-00	Maintenance - General	31,791.00	39,688.87	-7,897.87	-24.84%	145,664.00	164,525.82	-18,861.82	-12.95%	400,000.00
1-5263-00	Uniforms	3,000.00	0.00	3,000.00	100.00%	12,000.00	8,600.50	3,399.50	28.33%	16,000.00
1-5318-00	Studies/Surveys/Consulting	17,278.00	0.00	17,278.00	100.00%	57,887.00	31,100.35	26,786.65	46.27%	160,000.00
1-5321-00	Water Resources	587.00	0.00	587.00	100.00%	2,324.00	484.88	1,839.12	79.14%	10,618.00
1-5322-00	Community Outreach	4,600.00	377.13	4,222.87	91.80%	6,250.00	977.13	5,272.87	84.37%	72,670.00

		October Budget	October Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5381-00	Legal	12,500.00	12,473.50	26.50	0.21%	50,000.00	59,553.00	-9,553.00	-19.11%	150,000.00
1-5382-00	Engineering	8,400.00	15,613.34	-7,213.34	-85.87%	33,600.00	44,851.79	-11,251.79	-33.49%	100,000.00
1-5383-00	Financial Services	229.00	229.17	-0.17	-0.07%	7,916.00	916.68	6,999.32	88.42%	23,750.00
1-5384-00	Computer Services	36,276.00	40,560.77	-4,284.77	-11.81%	140,811.00	144,011.94	-3,200.94	-2.27%	416,300.00
1-5410-00	Salaries/Wages-Administration	138,086.00	125,254.38	12,831.62	9.29%	556,862.00	515,911.81	40,950.19	7.35%	1,726,695.00
1-5411-00	Salaries & Wages - Field	191,025.00	182,044.47	8,980.53	4.70%	757,149.00	720,526.38	36,622.62	4.84%	2,275,133.00
1-5420-00	Payroll Tax Expense	23,926.00	19,635.51	4,290.49	17.93%	95,527.00	88,003.68	7,523.32	7.88%	290,932.00
1-5435-00	Employee Medical Insurance	50,733.00	51,290.26	-557.26	-1.10%	203,551.00	205,014.59	-1,463.59	-0.72%	637,590.00
1-5436-00	Retiree Medical Insurance	5,836.00	5,073.47	762.53	13.07%	23,344.00	18,568.71	4,775.29	20.46%	81,207.00
1-5440-00	Employees Retirement Plan	70,607.00	65,102.23	5,504.77	7.80%	282,528.00	267,998.73	14,529.27	5.14%	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	17,526.62	-10,286.62	-142.08%	28,960.00	29,663.49	-703.49	-2.43%	86,880.00
1-5620-00	Office & Billing Expenses	33,300.00	40,497.84	-7,197.84	-21.62%	133,200.00	134,789.31	-1,589.31	-1.19%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,410.00	1,719.15	2,690.85	61.02%	17,640.00	10,170.66	7,469.34	42.34%	52,900.00
1-5630-00	Insurance	30,670.00	24,776.74	5,893.26	19.22%	118,240.00	112,788.83	5,451.17	4.61%	363,600.00
1-5687-00	Membership, Dues, Subscript.	17,852.00	17,367.81	484.19	2.71%	48,015.00	46,910.08	1,104.92	2.30%	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	3,692.63	-792.63	-27.33%	11,600.00	10,966.64	633.36	5.46%	34,800.00
1-5705-00	State Fees	5,000.00	0.00	5,000.00	100.00%	20,000.00	11,445.75	8,554.25	42.77%	60,000.00
	Total ExpType: 1 - Operating:	**1,211,441.00**	**1,117,163.93**	**94,277.07**	**7.78%**	**4,782,353.00**	**4,491,713.07**	**290,639.93**	**6.08%**	**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	0.00	0.00	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:	**0.00**	**0.00**	**0.00**	**0.00%**	**1,715,934.53**	**1,715,934.53**	**0.00**	**0.00%**	**2,109,430.13**
	Total Expense:	**1,211,441.00**	**1,117,163.93**	**94,277.07**	**7.78%**	**6,498,287.53**	**6,207,647.60**	**290,639.93**	**4.47%**	**14,744,149.13**
	Report Total:	**158,650.00**	**336,002.30**	**177,352.30**		**89,876.47**	**624,773.24**	**534,896.77**		**4,094,350.87**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
October 31, 2026

RESERVE BALANCES	**Current Year as of 10/31/2026**	**Prior Year as of 10/31/2025**
CAPITAL AND OPERATING RESERVE	$6,030,144.57	$13,939,233.84
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$6,280,144.57**	**$14,189,233.84**

ACCOUNT DETAIL

ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$3,043,845.14	$3,275,629.34
CSP T & S ACCOUNT	$134,639.71	$551,338.40
MONEY MARKET	$182,604.24	$2,655,641.98
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$2,918,255.48	$7,705,824.12
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$6,280,144.57**	**$14,189,233.84**

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

COASTSIDE COUNTY WATER DISTRICT 11/10/2026

CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT 10/31/2026

FISCAL YEAR TO DATE 2026/2027 - October, 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
Equipment Purchases & Replacement								
99-02	Vehicle Fleet Replacement	Ongoing	$ 50,000		$ 50,000	$ -	0%	Purchase completion expected in December, 2026
Facilities & Maintenance								
09-09	Fire Hydrant Upgrades and Replacement	Ongoing	$ 140,000	$ 164,892	$ 164,892	$ (24,892)	100%	
26-07	Piilarcitos Canyon Slide Repairs Project	Design	$ 100,000	$ 9,145	$ 100,000	$ -	10%	
27-02	District Shop/Corporation Yard Upgrade Feasibility/Concept	Concept	$ 250,000		$ 50,000	$ 200,000	0%	Reflects design only; moved budget to FY 27/28
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	$ 62,664	$ 200,000	$ -	0%	
21-01	Pipeline Replacement Projects: Miramar neighborhood at Santa Rosa Avenue and Alcatraz Avenue	Construction	$ 500,000	$ 300,076	$ 321,000	$ 179,000	90%	construction is complete; City has signed off; as-builts remain
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	$ 4,123	$ 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	$ 377,685	$ 500,000	$ -	100%	construction is complete
16-08	Denniston Well Field Replacements	Feasibility	$ 100,000		$ -	$ 100,000	0%	moved to FY27/28
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	$ 28,099	$ 300,000	$ -	n/a	
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	Design	$ 50,000	$ 32,881	$ 50,000	$ -	0%	
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		$ 46,808	$ 56,808	$ (56,808)	80%	Pumps are operational - some controls work left
	FY2026/2027 CIP TOTAL		**$ 4,167,000**	**$ 1,057,182**	**$ 3,779,109**	**$ 387,891**		

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

* Approved June 2026

11/10/2026

10/31/2026

		Status	Approved* CIP Budget FY26/27	Actual To Date FY26/27	Projected FY26/27	Variance vs. Budget	% Completed	Project Status/ Comments
FY2025/2026 CARRYOVER PROJECTS								
21-07	Carter Hill Tank Improvement Project	Complete		$ 23,939	$ 23,939	$ (23,939)	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			**$ 4,167,000**	**$ 1,092,552**	**$ 3,814,480**	**$ 352,520**		

Green = approved by the Board/construction in process

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
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**
Oct-26	8,281				3,332	5,133	98				**16,844**

TOTAL	**125,325**	**0**	**0**	**9,018**	**21,535**	**11,732**	**18,409**	**0**	**0**	**980**	**186,998**

EKI Environment & Water 11/1/2026

Engineering Services Billed FY 2024-2025 to FY 2026-2027

Billed through 10/31/2026

		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	$ 26,557.18
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			$ 7,579.22
Fiscal Year 2026-2027- NC- Main line Extension Services - Wavecrest		7.31.2026	$ 25,000.00	Open			$ 20,392.45
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	$ 54,528.85
Projects:							
Half Moon Bay Tank #2 Engineering Design & Bid Support Services	**27-08**	9.8.2026	$ 636,800.00				$ 4,136.86
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	**26-01**	8.13.2025	$ 85,500.00	Open		$ 32,301.86	$ 47,663.68
Nunes WTP Sedimentation Basin Rehabiitation Design	**23-06**	8.13.2025	$ 236,600.00	Open		$ 157,021.24	$ 24,881.34
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	$ 17,317.57
Alcatraz Ave, Santa Rosa Ave Construction Observation	**21-01**	7.31.2026	$ 25,000.00	Open			$ 18,688.24
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			$ 9,144.71
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 Data Review	**14-25**	6.8.2026	$ 13,500.00	Open			$ 8,405.44
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**	**$ 215,224.00**