Coastside County Water District

Monthly Budget Report
Account Summary
For Fiscal: 2025-2026 Period Ending: 10/31/2025

		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	1,461,100.00	1,083,434.70	-377,665.30	-25.85%	6,002,900.00	5,402,465.30	-600,434.70	-10.00%	15,862,300.00
	Total RevType: 1 - Operating:	**1,461,100.00**	**1,083,434.70**	**-377,665.30**	**-25.85%**	**6,002,900.00**	**5,402,465.30**	**-600,434.70**	**-10.00%**	**15,862,300.00**
RevType: 2 - Non-Operating										
1-4170-00	Water Taken From Hydrants	6,000.00	4,410.68	-1,589.32	-26.49%	24,000.00	25,898.84	1,898.84	7.91%	60,000.00
1-4180-00	Late Notice - 10% Penalty	8,400.00	7,477.55	-922.45	-10.98%	33,600.00	32,943.96	-656.04	-1.95%	100,000.00
1-4230-00	Service Connections	1,300.00	1,401.42	101.42	7.80%	5,200.00	3,961.90	-1,238.10	-23.81%	15,000.00
1-4920-00	Interest Earned	38,000.00	28,966.68	-9,033.32	-23.77%	178,000.00	211,242.08	33,242.08	18.68%	385,000.00
1-4930-00	Tax Apportionments/County Checks	2,000.00	586.53	-1,413.47	-70.67%	3,000.00	1,968.70	-1,031.30	-34.38%	1,231,000.00
1-4950-00	Miscellaneous Income	400.00	87,400.00	87,000.00	21,750.00%	1,600.00	92,580.96	90,980.96	5,686.31%	5,000.00
1-4955-00	Cell Site Lease Income	19,910.00	20,003.80	93.80	0.47%	79,640.00	79,097.18	-542.82	-0.68%	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:	**76,010.00**	**150,246.66**	**74,236.66**	**97.67%**	**619,040.00**	**813,098.73**	**194,058.73**	**31.35%**	**2,635,000.00**
	Total Revenue:	**1,537,110.00**	**1,233,681.36**	**-303,428.64**	**-19.74%**	**6,621,940.00**	**6,215,564.03**	**-406,375.97**	**-6.14%**	**18,497,300.00**
Expense										
ExpType: 1 - Operating										
1-5130-00	Water Purchased	343,522.00	259,440.73	84,081.27	24.48%	1,439,188.00	1,151,429.33	287,758.67	19.99%	2,873,340.00
1-5230-00	Nunes T P Pump Expense	5,900.00	4,867.76	1,032.24	17.50%	23,600.00	21,300.04	2,299.96	9.75%	72,100.00
1-5231-00	CSP Pump Station Pump Expense	68,800.00	19,037.99	49,762.01	72.33%	252,200.00	151,498.60	100,701.40	39.93%	500,000.00
1-5232-00	Other Trans. & Dist Pump Expense	2,500.00	2,288.34	211.66	8.47%	12,100.00	11,674.29	425.71	3.52%	38,300.00
1-5233-00	Pilarcitos Canyon Pump Expense	1,100.00	666.14	433.86	39.44%	7,400.00	12,648.04	-5,248.04	-70.92%	87,000.00
1-5234-00	Denniston T P Pump Expense	7,100.00	5,841.11	1,258.89	17.73%	46,500.00	45,435.76	1,064.24	2.29%	112,650.00
1-5242-00	CSP Pump Station Operations	910.00	864.92	45.08	4.95%	3,640.00	4,767.07	-1,127.07	-30.96%	11,000.00
1-5243-00	CSP Pump Station Maintenance	4,150.00	7,299.65	-3,149.65	-75.90%	16,600.00	23,299.65	-6,699.65	-40.36%	50,000.00
1-5246-00	Nunes T P Operations - General	7,400.00	4,198.50	3,201.50	43.26%	29,600.00	20,923.24	8,676.76	29.31%	89,500.00
1-5247-00	Nunes T P Maintenance	11,600.00	11,978.16	-378.16	-3.26%	46,400.00	31,147.53	15,252.47	32.87%	140,000.00
1-5248-00	Denniston T P Operations-General	6,100.00	6,220.91	-120.91	-1.98%	24,200.00	36,033.79	-11,833.79	-48.90%	73,000.00
1-5249-00	Denniston T.P. Maintenance	14,300.00	44,805.25	-30,505.25	-213.32%	57,000.00	75,424.45	-18,424.45	-32.32%	171,400.00
1-5250-00	Laboratory Expenses	7,100.00	6,781.00	319.00	4.49%	28,200.00	26,666.19	1,533.81	5.44%	85,000.00
1-5260-00	Maintenance - General	33,400.00	21,015.99	12,384.01	37.08%	133,600.00	100,649.00	32,951.00	24.66%	400,000.00
1-5263-00	Uniforms	3,000.00	0.00	3,000.00	100.00%	12,000.00	14,356.92	-2,356.92	-19.64%	15,000.00
1-5318-00	Studies/Surveys/Consulting	12,100.00	1,471.75	10,628.25	87.84%	34,450.00	4,415.00	30,035.00	87.18%	160,000.00
1-5321-00	Water Resources	1,500.00	161.57	1,338.43	89.23%	6,000.00	646.28	5,353.72	89.23%	18,000.00
1-5322-00	Community Outreach	2,340.00	300.00	2,040.00	87.18%	9,360.00	1,362.86	7,997.14	85.44%	63,500.00

		October Budget	October Activity	Variance Favorable (Unfavorable)	Percent Variance	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Variance	Total Budget
1-5381-00	Legal	10,400.00	9,915.75	484.25	4.66%	41,600.00	39,988.25	1,611.75	3.87%	125,000.00
1-5382-00	Engineering	8,400.00	7,838.50	561.50	6.68%	33,600.00	31,078.49	2,521.51	7.50%	100,000.00
1-5383-00	Financial Services	0.00	1,000.00	-1,000.00	0.00%	7,000.00	7,487.00	-487.00	-6.96%	21,000.00
1-5384-00	Computer Services	31,191.00	36,253.38	-5,062.38	-16.23%	127,933.00	113,756.63	14,176.37	11.08%	375,000.00
1-5410-00	Salaries/Wages-Administration	143,656.00	129,818.75	13,837.25	9.63%	555,886.00	495,893.36	59,992.64	10.79%	1,630,182.00
1-5411-00	Salaries & Wages - Field	197,932.00	175,950.37	21,981.63	11.11%	765,912.00	677,830.91	88,081.09	11.50%	2,246,102.00
1-5420-00	Payroll Tax Expense	26,131.00	20,603.29	5,527.71	21.15%	101,116.00	83,435.22	17,680.78	17.49%	292,382.00
1-5435-00	Employee Medical Insurance	46,960.00	42,107.63	4,852.37	10.33%	179,740.00	170,717.75	9,022.25	5.02%	568,967.00
1-5436-00	Retiree Medical Insurance	7,054.00	5,388.35	1,665.65	23.61%	28,216.00	20,833.83	7,382.17	26.16%	84,648.00
1-5440-00	Employees Retirement Plan	65,581.00	59,455.99	6,125.01	9.34%	262,324.00	242,497.67	19,826.33	7.56%	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	12,214.74	-5,554.74	-83.40%	26,640.00	31,945.20	-5,305.20	-19.91%	80,000.00
1-5620-00	Office & Billing Expenses	33,300.00	42,000.08	-8,700.08	-26.13%	133,200.00	126,478.09	6,721.91	5.05%	400,000.00
1-5625-00	Meetings / Training / Seminars	4,400.00	3,581.07	818.93	18.61%	17,600.00	19,903.70	-2,303.70	-13.09%	52,900.00
1-5630-00	Insurance	26,550.00	33,141.52	-6,591.52	-24.83%	102,500.00	110,148.61	-7,648.61	-7.46%	314,900.00
1-5687-00	Membership, Dues, Subscript.	18,692.00	17,374.71	1,317.29	7.05%	50,414.00	45,937.71	4,476.29	8.88%	126,900.00
1-5689-00	Labor Relations	500.00	0.00	500.00	100.00%	2,000.00	0.00	2,000.00	100.00%	6,000.00
1-5700-00	San Mateo County Fees	2,800.00	3,001.58	-201.58	-7.20%	11,500.00	9,149.84	2,350.16	20.44%	33,900.00
1-5705-00	State Fees	4,325.00	0.00	4,325.00	100.00%	17,300.00	1,189.09	16,110.91	93.13%	51,900.00
	Total ExpType: 1 - Operating:	**1,167,354.00**	**996,885.48**	**170,468.52**	**14.60%**	**4,646,519.00**	**3,961,949.39**	**684,569.61**	**14.73%**	**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%	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	352,597.89	190.11	0.05%	530,813.00
	Total ExpType: 4 - Capital Related:	**0.00**	**0.00**	**0.00**	**0.00%**	**1,623,336.00**	**1,623,146.52**	**189.48**	**0.01%**	**2,036,939.00**
	Total Expense:	**1,167,354.00**	**996,885.48**	**170,468.52**	**14.60%**	**6,269,855.00**	**5,585,095.91**	**684,759.09**	**10.92%**	**14,334,950.00**
	Report Total:	**369,756.00**	**236,795.88**	**-132,960.12**		**352,085.00**	**630,468.12**	**278,383.12**		**4,162,350.00**

COASTSIDE COUNTY WATER DISTRICT
MONTHLY INVESTMENT REPORT
October 31, 2025

RESERVE BALANCES	Current Year as of 10/31/2025	Prior Year as of 10/31/2024
CAPITAL AND OPERATING RESERVE	$13,931,894.20	$11,575,176.43
RATE STABILIZATION RESERVE	$250,000.00	$250,000.00
TOTAL DISTRICT RESERVES	**$14,181,894.20**	**$11,825,176.43**

ACCOUNT DETAIL		
ACCOUNTS WITH TRI COUNTIES BANK		
CHECKING ACCOUNT	$3,279,677.49	$1,841,503.91
CSP T & S ACCOUNT	$551,338.40	$671,354.57
MONEY MARKET (CARTER HILL - DN TANK FINANCING)	$2,655,641.98	$19,944.93
LOCAL AGENCY INVESTMENT FUND (LAIF) BALANCE	$7,694,436.33	$9,291,573.02
DISTRICT CASH ON HAND	$800.00	$800.00
TOTAL ACCOUNT BALANCES	**$14,181,894.20**	**$11,825,176.43**

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

COASTSIDE COUNTY WATER DISTRICT 11/7/2025

CAPITAL IMPROVEMENT PROJECTS - STATUS REPORT

FISCAL YEAR TO DATE 2025/2026 - October 2025

* Approved June 2025

10/31/2025

		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	$ 36,079	$ 140,000	$ -	26%	
23-13	Pilarcitos Canyon Culvert Replacement	Construction	$ 100,000	$ 124,345	$ 175,000	$ (75,000)	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	$ 179,449	$ 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	$4,173,868	$ 9,000,000	$ -	50%	
19-01	El Granada #1 Tank Site Pump Station Replacement Project	Design	$ 100,000		$ 100,000			
25-02	Upper Pilarcitos Well Field Replacements	Construction	$ 2,000,000	$ 35,409	$ 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	$ 94,053	$ 400,000	$ 1,800,000	n/a	construction delayed
Water Treatment Plants								
23-06	Sedimentation Basin Rehabilitation	Design	$ 250,000	$ 4,888	$ 250,000	$ -	0%	
UNSCHEDULED/NEW CIP ITEMS FOR CURRENT FISCAL YEAR 2025/2026								
25-05	Potable Water Master Tank Plan	Feasibility		$ 32,304	$ 170,000	$ (170,000)	0%	
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%	
NN-00	Unscheduled CIP		$ 100,000		$ 100,000	$ -	0%	
	FY2025/2026 CIP TOTAL		**$ 15,050,000**	**$4,805,470**	**$ 14,187,475**	**$ 862,525**		
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**	**$4,824,220**	**$ 14,206,225**	**$ 843,775**	

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-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**
Oct-25	8,333			120		3,348	977				**12,777**
TOTAL	**89,622**	**1,488**	**0**	**10,238**	**34,389**	**56,990**	**7,423**	**0**	**0**	**2,884**	**203,033**

EKI Environment & Water
Engineering Services Billed FY 2023-2024 to FY 2025-2026
Billed through 10/31/2025

11.7.2025

		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	$ 13,648.18
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	$ 7,601.10
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	$ 21,249.28
Highway 92 Potable Water Pipeline Phase 1 (2023)	**14-01**	6.13.2023	$ 135,400.00	Open	$ 70,887.84	$ 31,148.61	$ 4,770.74
Highway 92 Potable Water Pipeline Emergency Restoration-Design	**23-10**	3.15.2023	$ 247,600.00	Open	$ 125,635.28	$ 43,473.18	$ 12,143.82
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	Open		$ 83,484.07	$ 267.54
Highway 92 Potable Water Pipeline Phase 2 (2025) Predesign	**26-01**	8.13.2025	$ 85,500.00	Open			$ 790.92
Nunes WTP Sedimentation Basin Rehabiitation Design	**23-06**	8.13.2025	$ 236,600.00	Open			$ 4,887.98
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	$ 1,908.66
Pilarcitos Wellfield Replacement Project	**25-02**	10.9.2024	$ 378,300.00	Open		$ 279,724.08	$ 21,324.64
Pilarcitos Wellfield & Slide Repair Environmental Services	**25-02/23-13**	5.13.2025	$ 268,760.00	Open		$ 36,196.64	$ 7,033.92
Potable Water Storage Master Plan	**25-05**	5.13.2025	$ 170,400.00	Open		$ 2,315.30	$ 20,777.73
Coastal Interagency Supply Resiliency Study		8.13.2025	$ 24,500.00	Open			$ 356.72
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	$ 4,069.45
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**	**$ 101,167.92**