SAN SIMEON COMMUNITY SERVICES DISTRICT
Balance Sheet Comparison
As of Aug 31, 2026

	Total		
	As of Aug 31, 2026	As of Aug 31, 2025 (PY)	$ Change (PY)
Assets			
Current Assets			
Bank Accounts			
1010 Petty cash	150.00	150.00	0.00
1015 Pac Prem Ckg-6603	31,997.16	58,114.84	-26,117.68
1017 Money Market PPBI	-1,532,378.66	-1,532,403.15	24.49
1017a Pac Prem - Mon Mkt Unrestricted	-20,496.82	-20,496.82	0.00
1017b USDA short lived asset fund	5,000.00	5,000.00	0.00
1017c USDA Reserve for Annual Pymt	20,690.00	20,690.00	0.00
1017d Operating Reserves	340,000.00	340,000.00	0.00
1017e Reserves-Capital Rehab & Replac	448,076.82	448,076.82	0.00
1017f Capacity Fees Held	678,999.00	678,999.00	0.00
1017g Wait List deposits held	93,538.60	93,538.60	0.00
1017h Cust sec dep held (06/30/22)	8,450.00	8,450.00	0.00
Total for 1017 Money Market PPBI	**$41,878.94**	**$41,854.45**	**$24.49**
1018 California Class I	257,231.88	346,004.71	-88,772.83
1019 California Class II	759,496.15	730,880.91	28,615.24
1040 Cash in county treasury	$0.00	$0.00	$0.00
1050 LAIF - non-restricted cash	571.81	571.81	$0.00
Total Bank Accounts	**$1,091,325.94**	**$1,177,576.72**	**-$86,250.78**
Accounts Receivable			
1201 - Accounts recvbl-other	$0.00	$0.00	$0.00
Total Accounts Receivable	**$0.00**	**$0.00**	**$0.00**
Other Current Assets			
1014 *Deposits in Transit	$0.00	$0.00	$0.00
1200 Accounts receivable default	228,404.34	88,690.73	139,713.61
1202 Accounts receivable - other	$0.00	$0.00	$0.00
1210 Undeposited funds	$0.00	$0.00	$0.00
1220 A/R - Hearst Castle	$0.00	$0.00	$0.00
1230 Interest receivable	$0.00	$0.00	$0.00
1300 Prepaid insurance expense	12,715.00	11,358.05	1,356.95
Total Other Current Assets	**$241,119.34**	**$100,048.78**	**$141,070.56**
Total Current Assets	**$1,332,445.28**	**$1,277,625.50**	**$54,819.78**
Fixed Assets			
1400 Fixed assets			
1420 Building and structures	279,580.67	279,580.67	$0.00
1480 Earthquake 2003	$0.00	$0.00	$0.00
1500 Equipment	0.45	0.45	$0.00
1500a Equip-PA System	7,591.16	7,591.16	$0.00
1500b Equip-Muffin Monster	5,098.32	5,098.32	$0.00
Total for 1500 Equipment	**$12,689.93**	**$12,689.93**	**$0.00**
1540 Major Water Projects	$0.00	$0.00	$0.00
1560 Pipe bridge	29,497.00	29,497.00	$0.00

1580 Sewer plant	869,352.16	869,352.16	$0.00
1590 Sewer plant equipment	12,468.83	12,468.83	$0.00
1600 Water system	235,615.43	235,615.43	$0.00
1620 WWTP expansion	299,565.92	299,565.92	$0.00
1630 Tertiary Project	568,063.00	568,063.00	$0.00
1640 Wellhead Rehab Project	448,253.95	448,253.95	$0.00
1650 Walkway access projects	26,791.00	26,791.00	$0.00
1660 RO Unit	950,521.38	950,521.38	$0.00
1680 Generator	18,291.00	18,291.00	$0.00
Total for 1400 Fixed assets	**$3,750,690.27**	**$3,750,690.27**	**$0.00**
1450 Construction in Progress			
1670 Reservoir / Water Tanks	287,693.56	287,693.56	$0.00
Total for 1450 Construction in Progress	**$287,693.56**	**$287,693.56**	**$0.00**
1690 Accumulated depreciation	-1,986,550.60	-1,899,175.72	-87,374.88
Total Fixed Assets	**$2,051,833.23**	**$2,139,208.11**	**-$87,374.88**
Other Assets			
1830 Contingent liability reserve	$0.00	$0.00	$0.00
Total Other Assets	**$0.00**	**$0.00**	**$0.00**
Total Assets	**$3,384,278.51**	**$3,416,833.61**	**-$32,555.10**
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts payable	165,507.42	65,169.46	100,337.96
Total Accounts Payable	**$165,507.42**	**$65,169.46**	**$100,337.96**
Other Current Liabilities			
2020 Other accrued liabilities	$0.00	$0.00	$0.00
2100 Payroll liabilities	-8,260.17	-1,067.77	-7,192.40
CA PIT / SDI	-205.55	-205.55	$0.00
CA SUI / ETT	$0.00	$0.00	$0.00
Federal Taxes (941/943/944)	549.93	549.93	$0.00
Federal Unemployment (940)	$0.00	$0.00	$0.00
Total for 2100 Payroll liabilities	**-$7,915.79**	**-$723.39**	**-$7,192.40**
2500 Customer security deposits	8,000.00	8,050.00	-50.00
2510 Connect hookup wait list	92,414.60	93,538.60	-1,124.00
2515 Unearned Revenue- Capacity Fees	678,999.00	678,999.00	$0.00
Total Other Current Liabilities	**$771,497.81**	**$779,864.21**	**-$8,366.40**
Total Current Liabilities	**$937,005.23**	**$845,033.67**	**$91,971.56**
Long-term Liabilities			
2520 USDA Loan Principal Bal	416,499.72	416,499.72	$0.00
Total Long-term Liabilities	**$416,499.72**	**$416,499.72**	**$0.00**
Total Liabilities	**$1,353,504.95**	**$1,261,533.39**	**$91,971.56**
Equity			
3200 Fund balance (= PY Net Inc)	-957,444.47	-856,144.69	-101,299.78
3201 Net Investment in Capital Asset	1,980,565.00	1,980,565.00	$0.00
3204 BOD Assigned-Rehab & Replace			
3204G Board Assigned for General CIP	50,051.03	50,051.03	$0.00
3204S Board Assigned for WW CIP	199,047.69	199,047.69	$0.00
3204W Board Assigned for Water CIP	198,978.10	198,978.10	$0.00

Total for 3204 BOD Assigned-Rehab & Replace	**$448,076.82**	**$448,076.82**	**$0.00**
3207 BOD Assigned for Oper Reserves			
3207G Op Reserves -Gen Fd	40,000.00	40,000.00	$0.00
3207S Op Reserves - Sewer Fd	150,000.00	150,000.00	$0.00
3207W Op Reserves - Water Fd	150,000.00	150,000.00	$0.00
Total for 3207 BOD Assigned for Oper Reserves	**$340,000.00**	**$340,000.00**	**$0.00**
3210 Moved to acct 3220- U-U Equity	$0.00	$0.00	$0.00
3211 Restricted-USDA Annual Loan Pmt	20,690.00	20,690.00	$0.00
3212 Restricted-USDA Short Liv Ass	5,000.00	5,000.00	$0.00
3220 Unrestricted-Undesignatd Equity	271,846.27	271,846.27	$0.00
3900 Suspense	-97,127.27	-88,389.12	-8,738.15
Net Income	19,167.21	33,655.94	-14,488.73
Total Equity	**$2,030,773.56**	**$2,155,300.22**	**-$124,526.66**
Total Liabilities and Equity	**$3,384,278.51**	**$3,416,833.61**	**-$32,555.10**

SAN SIMEON COMMUNITY SERVICES DISTRICT
Profit and Loss Comparison
July-August, 2026

	Total		
	Jul 1 - Aug 31 2026	Jul 1 - Aug 31 2025 (PY)	$ Change (PY)
Income			
4000 Services			
4005 Services - waste	144,365.02	113,202.02	31,163.00
4010 Services - water	128,684.58	102,081.74	26,602.84
4012 Services - base service fee	22,145.06	17,581.94	4,563.12
4013 Late fees and adjustments	8,851.10	-1,684.13	10,535.23
4050 State of CA - H Castle WW Trmt	9,525.80		9,525.80
Total for 4000 Services	**$313,571.56**	**$231,181.57**	**$82,389.99**
4100 Property tax income			
4110 Prop tax current secured	2,567.69	2,225.31	342.38
4120 Prop tax current supp secured	371.00	410.90	-39.90
4130 Prop tax current unsecured	7.39	19.71	-12.32
4140 Prop tax current supp unsec	0.52	0.45	0.07
4150 Prop tax prior secured	-37.10	-64.01	26.91
4160 Prop tax prior supp secured	-1.35	-0.68	-0.67
4170 Prop tax prior unsecured	2.04	3.87	-1.83
4180 Prop tax prior supp unsecured	0.77	0.31	0.46
4190 Prop tax penalties and interest	103.84	78.38	25.46
4295 Prop tax - unitary	3.54	0.08	3.46
4299 Prop tax - other		751.11	-751.11
Total for 4100 Property tax income	**$3,018.34**	**$3,425.43**	**-$407.09**
Total Income	**$316,589.90**	**$234,607.00**	**$81,982.90**
Gross Profit	**$316,589.90**	**$234,607.00**	**$81,982.90**
Expenses			
6000 Accounting	8,500.00		8,500.00
6020 Bank fees	232.46	331.47	-99.01
6025 Bookkeeping	6,095.00	4,140.00	1,955.00
6030 Directors fee		1,000.00	-1,000.00
6035 Dues and subscriptions	865.00	838.00	27.00
6045 Electrical power			
6045B Electrical - PGE bills	24,046.52	21,523.29	2,523.23
6045C Electrical - PGE Street Lights	889.95	1,651.90	-761.95
Total for 6045 Electrical power	**$24,936.47**	**$23,175.19**	**$1,761.28**
6076 Pension plan - PERS retirement	4,630.50	3,095.00	1,535.50
6080 Insurance - liability	2,542.98	2,271.58	271.40
6095 LAFCO cost apportionment	3,684.94		3,684.94
6100 Legal fees	212.20	30,380.23	-30,168.03
6115 Miscellaneous expenses	210.00	-744.58	954.58
6120 Office expenses	7,271.07	5,467.87	1,803.20
6125 Operations management	109,580.47	161,156.30	-51,575.83
6130 R&M allowance - GES Contract		-44,512.50	44,512.50
6135 Weed abatement		78.00	-78.00
6135-1 Weed Abatement - NEC		1,350.00	-1,350.00
Total for 6135 Weed abatement	**$0.00**	**$1,428.00**	**-$1,428.00**

6145 Professional fees		-3,651.00	3,651.00
6192 Repair & Maint-Dist Responsblty			
6192A R&M Exp -Outfall Inspection	14,198.00	13,964.00	234.00
Total for 6192 Repair & Maint-Dist Responsblty	**$14,198.00**	**$13,964.00**	**$234.00**
6200 Violations - 0 budget		3,000.00	-3,000.00
Payroll Expenses		220.00	-220.00
Taxes		$0.00	$0.00
Wages		$0.00	$0.00
Total for Payroll Expenses	**$0.00**	**$220.00**	**-$220.00**
Uncategorized Expense	99,047.28		99,047.28
Total Expenses	**$282,006.37**	**$201,559.56**	**$80,446.81**
Net Operating Income	**$34,583.53**	**$33,047.44**	**$1,536.09**
Other Income			
8010 Interest income	6,427.40	7,885.74	-1,458.34
8020 Interest - money market		4.00	-4.00
Total Other Income	**$6,427.40**	**$7,889.74**	**-$1,462.34**
Other Expenses			
9010 Depreciation expense	21,843.72	7,281.24	14,562.48
Total Other Expenses	**$21,843.72**	**$7,281.24**	**$14,562.48**
Net Other Income	**-$15,416.32**	**$608.50**	**-$16,024.82**
Net Income	**$19,167.21**	**$33,655.94**	**-$14,488.73**