SAN SIMEON COMMUNITY SERVICES DISTRICT
Balance Sheet Comparison
As of Sep 30, 2026

	Total		
	As of Sep 30, 2026	As of Sep 30, 2025 (PY)	$ Change (PY)
Assets			
Current Assets			
Bank Accounts			
1010 Petty cash	150.00	150.00	0.00
1015 Pac Prem Ckg-6603	99,590.76	37,627.72	61,963.04
1017 Money Market PPBI	-1,532,376.93	-1,532,401.43	24.50
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	**$41,880.67**	**$41,856.17**	**$24.50**
1018 California Class I	258,039.11	347,219.68	-89,180.57
1019 California Class II	761,879.55	733,447.35	28,432.20
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	**$1,162,111.90**	**$1,160,872.73**	**$1,239.17**
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	166,123.02	68,944.82	97,178.20
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	11,443.51	10,222.26	1,221.25
Total Other Current Assets	**$177,566.53**	**$79,167.08**	**$98,399.45**
Total Current Assets	**$1,339,678.43**	**$1,240,039.81**	**$99,638.62**
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	-1,993,831.84	-1,906,456.96	-87,374.88
Total Fixed Assets	**$2,044,551.99**	**$2,131,926.87**	**-$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	**$3,384,230.42**	**$3,371,966.68**	**$12,263.74**
Liabilities and Equity			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 Accounts payable	136,595.64	49,891.42	86,704.22
Total Accounts Payable	**$136,595.64**	**$49,891.42**	**$86,704.22**
Other Current Liabilities			
2020 Other accrued liabilities	$0.00	$0.00	$0.00
2100 Payroll liabilities	-9,512.51	-1,598.42	-7,914.09
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	**-$9,168.13**	**-$1,254.04**	**-$7,914.09**
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	**$770,245.47**	**$779,333.56**	**-$9,088.09**
Total Current Liabilities	**$906,841.11**	**$829,224.98**	**$77,616.13**
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	**$1,323,340.83**	**$1,245,724.70**	**$77,616.13**
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	-97,545.47	-88,419.12	-9,126.35
Net Income	49,701.44	4,627.70	45,073.74
Total Equity	**$2,060,889.59**	**$2,126,241.98**	**-$65,352.39**
Total Liabilities and Equity	**$3,384,230.42**	**$3,371,966.68**	**$12,263.74**

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

	Total		
	Jul 1 - Sep 30 2026	Jul 1 - Sep 30 2025 (PY)	$ Change (PY)
Income			
4000 Services			
4005 Services - waste	196,234.81	151,116.67	45,118.14
4010 Services - water	176,329.09	137,222.44	39,106.65
4012 Services - base service fee	33,298.02	26,372.91	6,925.11
4013 Late fees and adjustments	12,825.95	-1,033.80	13,859.75
4050 State of CA - H Castle WW Trmt	9,525.80		9,525.80
Total for 4000 Services	**$428,213.67**	**$313,678.22**	**$114,535.45**
4100 Property tax income			
4110 Prop tax current secured	2,567.69	2,225.31	342.38
4120 Prop tax current supp secured	530.14	531.93	-1.79
4130 Prop tax current unsecured	2,021.85	19.71	2,002.14
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	8.65	-10.00
4170 Prop tax prior unsecured	6.85	3.87	2.98
4180 Prop tax prior supp unsecured	6.82	2.79	4.03
4190 Prop tax penalties and interest	103.84	78.63	25.21
4295 Prop tax - unitary	-11.73	0.08	-11.81
4299 Prop tax - other		751.11	-751.11
Total for 4100 Property tax income	**$5,187.53**	**$3,558.52**	**$1,629.01**
Total Income	**$433,401.20**	**$317,236.74**	**$116,164.46**
Gross Profit	**$433,401.20**	**$317,236.74**	**$116,164.46**
Expenses			
6000 Accounting	8,500.00		8,500.00
6020 Bank fees	344.33	489.41	-145.08
6025 Bookkeeping	9,145.00	7,190.00	1,955.00
6030 Directors fee	300.00	1,300.00	-1,000.00
6035 Dues and subscriptions	865.00	838.00	27.00
6045 Electrical power			
6045B Electrical - PGE bills	35,107.13	32,865.52	2,241.61
6045C Electrical - PGE Street Lights	1,784.42	2,473.68	-689.26
Total for 6045 Electrical power	**$36,891.55**	**$35,339.20**	**$1,552.35**
6076 Pension plan - PERS retirement	6,174.00	4,642.50	1,531.50
6080 Insurance - liability	3,814.47	3,407.37	407.10
6095 LAFCO cost apportionment	3,684.94		3,684.94
6100 Legal fees	697.11	47,966.69	-47,269.58
6115 Miscellaneous expenses	315.00	340.20	-25.20
6120 Office expenses	11,963.12	13,219.85	-1,256.73
6125 Operations management	157,909.76	213,742.71	-55,832.95
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		-3,201.00	3,201.00
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	**$353,849.56**	**$299,374.43**	**$54,475.13**
Net Operating Income	**$79,551.64**	**$17,862.31**	**$61,689.33**
Other Income			
8010 Interest income	9,619.76	11,667.15	-2,047.39
8020 Interest - money market		5.72	-5.72
Total Other Income	**$9,619.76**	**$11,672.87**	**-$2,053.11**
Other Expenses			
9010 Depreciation expense	29,124.96	14,562.48	14,562.48
9020 USDA loan repayment			
9020a USDA loan repay - interest	5,512.57	5,512.57	$0.00
9020b USDA loan repay - prin	4,832.43	4,832.43	$0.00
Total for 9020 USDA loan repayment	**$10,345.00**	**$10,345.00**	**$0.00**
Total Other Expenses	**$39,469.96**	**$24,907.48**	**$14,562.48**
Net Other Income	**-$29,850.20**	**-$13,234.61**	**-$16,615.59**
Net Income	**$49,701.44**	**$4,627.70**	**$45,073.74**