Phelan Piñon Hills CSD
Established 2008

A. 4176 Warbler Road
P.O. Box 294049
Phelan, CA 92329
P. (760) 868-1212
F. (760) 868-2323
W. www.pphcsd.org

FINANCE COMMITTEE MEETING AGENDA
July 21, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely (see below)

FINANCE COMMITTEE MEETING – 4:30 P.M.

Call to Order – Pledge of Allegiance

Roll Call

1) **Approval of Agenda**

2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

3) **Approval of Minutes**

4) **Review of Disbursements**

5) **Review of Quarterly Financials**

6) **Review of Solar Project Credits & Expenses**

7) **Review of Quarterly Investment Report**

8) **Committee Comments**

9) **Review of Action Items**
   a) Prior Meeting
   b) Current Meeting

10) **Set Agenda for Next Regular Meeting**
   • Special Finance Committee Meeting – October 20, 2026

11) **Adjournment**

Mission Statement:

The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Authorized Services:

- *Water*
- *Parks & Recreation*
- *Street Lighting*
- *Solid Waste & Recycling*

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above-agendized public meeting should be directed to the District's General Manager at (760) 868-1212 at least 24 hours prior to said meeting.

Agenda materials can be viewed online at www.pphcsd.org

Remote Viewing:
To watch the livestream (view only – nonparticipating), visit our YouTube channel:

PPHCSD YouTube Channel Link

Remote Participation:
To provide public comment, or otherwise participate remotely, select the meeting you wish to attend on the District's website and then click the "Join Remote Meeting" option.
https://www.pphcsd.org/meetings

Please be advised that remote participation and livestreaming options are provided as a courtesy to the public and technical issues could occur, resulting in delays or the inability to participate remotely or livestream. It is recommended that you attend in person to ensure you are able to participate.

Written Comments:
You may also email your public comment to the Board Secretary at awilliams@pphcsd.org by the meeting start time listed on this agenda. Your comment will be added to the record by the Board Secretary.

Please check the District website for updates on this meeting. We encourage you to sign up for our email notifications by emailing awilliams@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.

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SPECIAL FINANCE COMMITTEE MEETING MINUTES
May 6, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: President Kujawa, Director/Chair
Chuck Hays, Director

Staff Present: George Cardenas, Asst. General Manager/Engineering Manager
Jennifer Oakes, Board Clerk/Parks Manager
David Noland, Finance Supervisor/Accountant
Angelica Ahumada, Finance Specialist

Call to Order
President Kujawa called the meeting to order at 4:36 pm.

Roll Call
All Committee Members were present at Roll Call.

1) **Approval of Agenda**
Director Hays moved to approve the Agenda. President Kujawa seconded the motion. Motion passed unanimously.

2) **Public Comment** – None

3) **Approval of Minutes**
President Kujawa moved to approve the Minutes. Director Hays seconded the motion. Motion passed unanimously.

4) **Review of 2026/2027 Draft Budget**
Mr. Noland presented this item.

5) **Review of Disbursements**
Mr. Noland presented this item.

6) **Review of Quarterly Financials**
Mr. Noland presented this item.

7) **Review of Solar Credits & Expenses**
Mr. Noland presented this item.

8) **Review of Quarterly Investment Report**
Mr. Noland presented this item.

9) **Committee Comments** – Nothing comments.

10) **Review of Action Items**
   a) **Prior Meeting** – None
   b) **Current Meeting** – None

11) **Set Agenda for Next Regular Meeting** – July 21, 2026

12) **Adjournment**
With no further business before the Committee, the meeting adjourned at 5:00 pm.

Agenda materials can be viewed online at https://www.pphcsd.org

Cash Disbursements Report
By Payment Number

Phelan Pinon Hills Community Services Dis

Payment Dates 6/1/2026 - 6/30/2026

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
880	6/5/2026	DEBPHI	Deborah Jeanne Philips			69.15
	043026	Apr. Mileage - ASBCSD, Board, Car Re		01-0-1-52219		118.90
	043026-2	CSDA Leg Days - Personal Charges on		01-0-1-52229		-125.15
	053126	May Mileage - ASBCSD & Board Mee		01-0-1-52219		75.40
882	6/5/2026	PAR PER	Partners Personnel Management Services, LLC			2,940.00
	800231760	Temp. Employee for Cust Svc. - May 1		01-1-6-53150		1,470.00
	800236202	Temp. Employee for Cust Svc. - May 2		01-1-6-53150		1,470.00
883	6/5/2026	REBKUJ	Rebecca A. Kujawa			55.68
	053126	May Mileage - ASBCSD Meeting		01-0-1-52212		55.68
884	6/5/2026	REBEL	Rebel Oil Company, Inc.			7,197.91
	7150097-IN	Fuel - 500.30 Gl., DSL - 280 Gl.		01-1-8-54410		4,702.87
	7150635-IN	Fuel - 463.30 Gl., DSL - 3 Gl.		01-1-8-54410		2,495.04
885	6/18/2026	AND PLA	Andres Plasencia			144.25
	052026	Reimb. - Hazmat Endorsement Fee		01-0-1-54290		59.00
	052726	Reimb. - TSA Backgound Check Fee		01-0-1-54290		85.25
886	6/18/2026	CHRIS CUMM	Christopher Cummings			60.00
	061026	Reimb. - Water Treatment (T2) Cert R		01-1-1-54260		60.00
887	6/18/2026	HEA CHI	Heather Childers			50.00
	120325	2025 Safety Incentive		01-0-1-54260		50.00
888	6/18/2026	JENOAK	Jennifer Oakes			200.10
	051826	Reimb. - Leadership Conf. Mileage		01-0-1-54470		200.10
889	6/18/2026	MIDAME TRUST	MidAmerica Administrative & Retirement Solutions, LLC			38,000.00
	061726	HRA 2026 Semi-Annual Distribution		01-0-0-14130		38,000.00
890	6/18/2026	MUN DEN	Municipal Dental Pool			3,234.16
	070126	Dental Insurance Premium - July		01-0-0-14130		3,234.16
891	6/18/2026	PAR PER	Partners Personnel Management Services, LLC			2,572.50
	800240438	Temp. Employee for Cust Svc.		01-1-6-53150		1,102.50
	800242832	Temp. Employee for Cust Svc. 6/7		01-1-6-53150		1,470.00
892	6/18/2026	REBEL	Rebel Oil Company, Inc.			4,795.18
	7151383-IN	Fuel - 400 Gl.		01-1-8-54410		2,032.20
	7151701-IN	Fuel - 426 Gl., DSL - 100 Gl.		01-1-8-54410		2,762.98
893	6/18/2026	SER MAD	Sergio A. Madrigal			50.00
	120325	2025 Safety Incentive		01-0-1-54260		50.00
36652	6/3/2026	A T VARDI	A T Vardi, Incorporated			5,750.00
	22565	Additional HR Consulting Svcs. - Reg.		01-0-1-53150		5,750.00
36653	6/3/2026	AWWA	American Water Works Assn			2,826.00
	SO298906	Membership Renewal 8/1/26 - 7/31/		01-1-1-54230		2,826.00
36654	6/3/2026	ASBCSD	Assn of SB County Special Districts			80.00
	061526	June Meeting - Deborah		01-0-1-52239		40.00
	061526	June Meeting - Deborah's Guest		01-0-1-52239		40.00
36655	6/3/2026	AVCOM	AVCOM Services Inc.			83.50
	053126	Answering Svc. - May		01-0-1-53150		83.50

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
36656	6/3/2026	C WELLS	C Wells Pipeline Materials, Inc.			1,707.84
	SINV26-3002	American Darling Fire Hydrant Ext. /		01-1-2-54620		1,707.84
36657	6/3/2026	CAR INC	Carollo Engineers, Inc			6,421.00
	FB81833	Hydraulic Model Professional Service		01-1-1-53150	C0110 OUTSIDE SVCS	6,421.00
36658	6/3/2026	CORE	Core & Main			2,483.75
	Z046936	1 CTS Clamp		01-1-0-13010		2,483.75
36659	6/3/2026	SBC LIENS	County of San Bernardino			740.00
	26-108127	(37) Lien Release Docs		01-1-1-54830		740.00
36660	6/3/2026	DRA TOG	Drawing Together			1,600.00
	PHELAN-0009	Art Classes - May 14 & 21		22-2-2-54800		1,600.00
36661	6/3/2026	ESQ DEP	Esquire Deposition Solutions LLC			1,533.15
	3505170	HR Consulting Svcs. - S. Wright		01-0-1-53150		1,533.15
36662	6/3/2026	FASTEN	Fastenal Company			829.57
	CAVIC99728	White Marking Paint & Safety Yellow		01-1-2-54500		829.57
36663	6/3/2026	FROCLA	Frontier California Inc.			3,611.63
	CAFLX84150526	Fronter Damage Claim #CAFR243293		01-1-1-53150		2,320.56
	CAFLX86090526	Phone Line Damage Claim #CAFRO02		01-1-1-53150		1,291.07
36664	6/3/2026	GEOMON	GEO-Monitor, Inc.			9,045.50
	30837	Well #18 Samples		01-0-0-17000	C0115 OUTSIDE SVCS	927.00
	30837-2	Routine Samples - Apr.		01-1-4-53140		2,318.50
	30837-3	Title 22 Sampling- Ducommun 2 Sour		01-1-4-53140		5,800.00
36665	6/3/2026	HELCSD	Helendale CSD			165.00
	2026-01	Makeup Water - 3 Units		01-1-3-50040		165.00
36666	6/3/2026	HDLOCK	High Desert Lock & Safe, Inc.			629.01
	152340	Repair of Damaged Restroom Door -		22-2-2-54620		629.01
36667	6/3/2026	IB CON	IB Consulting, LLC			5,507.68
	19868	Annual Utility Update FY2027-2028		01-1-1-53150		5,507.68
36668	6/3/2026	LES SCH	Les Schwab Tire Centers of Central CA, INC.			373.50
	58100244157	Trk #27 - (1) Tire Replaced		01-1-8-54710		373.50
36669	6/3/2026	MERJOH	Merrell-Johnson Engineering Inc			2,000.00
	E2027148	Civic Center - QSP and Services (SWP		01-0-0-17000	C0002 OUTSIDE SVCS	2,000.00
36670	6/3/2026	MOJRES	Mojave Resource Management, LLC			510.00
	MRM26-PPHCSD	Lease Carryover Svc. Fee		01-1-3-50040		510.00
36671	6/3/2026	MOUPRO	Mountaineer Progress Newspaper			300.00
	2025-1318-SNOW02	(2) Public Hearing Notices		01-0-1-54110		300.00
36672	6/3/2026	PHEEXP	Phelan Express, Inc.			2,807.22
	72415	Trk #22 Front brakes & Rotors, 2 Whe		01-1-8-54710		2,343.09
	72494	Trk #20 - Oil & Filter Change		01-1-8-54710		149.73
	72496	Trk #30 - Oil & Filter Change		01-1-8-54710		158.71
	72626	Trk #23 - Oil & Filter Change		01-1-8-54710		155.69
36673	6/3/2026	RAYWAT	Kleen H2O Inc			255.00
	18322	Water Filter Replaced - CSD		01-0-1-54620		255.00
36674	6/3/2026	ARMELE	Rodger Ashby			16,093.75
	041305122026	Site 1B & Well 6A HOA Switch Replac		01-1-3-54620		312.50
	041305122026-2	Site 2C-C Starter Replaced		01-1-3-54620		750.00
	041305122026-3	Panel Upgrade Project Site 1C		01-0-0-17000	C0118 OUTSIDE SVCS	625.00
	041305122026-4	Panel Upgrade Project - Site 2A		01-0-0-17000	C0118 OUTSIDE SVCS	1,281.25

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
	041405292026	Site 2 ElectricalWiring & Controls Upg		01-0-0-17000	C0118 LABOR	7,968.75
	042105262026-1	Site 3B-A Breaker		01-1-3-54620		250.00
	042105262026-2	Site 4A Motor Starter Replacements		01-1-3-54620		2,468.75
	042105262026-3	Site 4A Motor Starter Replacements		01-1-3-54620		2,437.50
36675	6/3/2026	ROJAS	Rojas Public Affairs			5,000.00
	202759	Lobbying Services - June		01-0-1-53150		2,500.00
	202759	Lobbying Services - June		22-2-1-53150		2,500.00
36676	6/3/2026	STEDES	Steeno Design Studio, Inc			13,171.00
	5220	Civic Center RFI Reviews		01-0-0-17000	C0002 OUTSIDE SVCS	5,185.00
	5226	Phelan Park Enhancement - Greenho		22-2-0-17000	C0111 COUNTY FEES	1,986.00
	5230	Civic Center - Frontier Vault		01-0-0-17000	C0002 OUTSIDE SVCS	6,000.00
36677	6/3/2026	THE MORR	The Morrison Law Group			390.00
	13071	Legal Svcs. - Investigation		01-0-1-53120		390.00
36678	6/3/2026	TRLS	TRLS Engineering, Inc			9,740.00
	5223	Parking Lot Design Extension & Stakin		01-0-0-17000	C0002 OUTSIDE SVCS	9,740.00
36679	6/3/2026	TYLTEC	Tyler Technologies, Inc			265.00
	CI100-00274834	UB Online Support - June		01-1-6-53170		265.00
36680	6/3/2026	USA	Underground Service Alert of So. Cal.			177.70
	520260556	(78) Tickets		01-1-2-53150		177.70
36681	6/3/2026	WALL GROUP	Wallace Group, a California Corporation			5,392.00
	67929	Design Support Through Construction		01-0-0-17000	C0002 ARCHITECT	4,465.75
	67930	Tank at 6A - HUD Grant Support		01-1-1-53150		926.25
36682	6/3/2026	WESTAIR	WestAir Gases & Equipment, Inc.			55.33
	80753066	Argon Gas		01-1-2-54500		55.33
36689	6/17/2026	ASH CLE	Ashtin Clerisse			50.00
	061726	Art Contest Winner - 3rd. Place		01-1-9-54800		25.00
	061726	Art Contest Winner - 3rd. Place		25-5-1-54800		25.00
36690	6/17/2026	BEN MUN	Benjamin Munoz			75.00
	061726	Art Contest Winner - 2nd. Place		01-1-9-54800		37.50
	061726	Art Contest Winner - 2nd. Place		25-5-1-54800		37.50
36691	6/17/2026	BESDRI	Best Drilling and Pump Inc			169,396.88
	4935	Well #18 - Test Pumping & Developm		01-0-0-17000	C0115 OUTSIDE SVCS	169,396.88
36692	6/17/2026	BOOBAR	Boot Barn Inc.			171.27
	INV00615270	Sfty Work Boots - M. Abernathy		22-2-1-54680		171.27
36693	6/17/2026	C WELLS	C Wells Pipeline Materials, Inc.			118,541.71
	SIN26-3131	6" Materials for Water Main Replace		01-1-5-54620	C0110 OUTSIDE SVCS	17,694.70
	SINV26-3112	DI Pipe for La Mesa x Wintergreen Dr		01-1-5-54620	C0110 OUTSIDE SVCS	12,899.54
	SINV26-3113	DI Pipe for Marco Drop Section		01-1-5-54620	C0110 OUTSIDE SVCS	38,297.00
	SINV26-3114	DI Pipe for Smoketree x Nevada Drop		01-1-5-54620	C0110 OUTSIDE SVCS	9,113.84
	SINV26-3130	8" Material for Water Main Replacem		01-1-5-54620	C0110 OUTSIDE SVCS	14,508.54
	SINV26-3132	8" Material for Water MainReplacem		01-1-5-54620	C0110 OUTSIDE SVCS	26,028.09
36694	6/17/2026	SBC PARCELS	County of San Bernardino			22.00
	109520	(11) Parcel Map Revisions		01-1-1-54830		22.00
36695	6/17/2026	CPS HR	CPS HR Consulting			20,495.00
	0020001	Class Study - Kick Off Meeting		01-0-1-53150		7,770.00
	20075	Ongoing HR Consulting Svcs		01-0-1-53150		6,067.50
	20472	Ongoing HR Consulting Svcs		01-0-1-53150		6,657.50
36696	6/17/2026	CR&R	CR&R Incorporated			1,721.39
	912760-4538	Trash - Oasis Yard - June		01-0-2-58110		418.67

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	912954-1564	Trash - Pinon Hills Park - June		22-0-2-58110		465.65
	913141-8478	Trash - Phelan CSD - June		01-0-1-58110		418.53
	913141-8478	Trash - Phelan CC - June		22-0-2-58110		418.54
36697	6/17/2026	CYB RES	Cyber Response Systems			6,943.00
	1055	Monthly IT Services - June		01-0-1-53170		6,943.00
36698	6/17/2026	DOU DOO	Doug Dooley			121.81
	061026	Reimb. - Assessment CR not Calculate		01-1-1-82500		121.81
36699	6/17/2026	EST GUT	Esteban Gutierrez			100.00
	061726	Art Contest Winner - 1st. Place		01-1-9-54800		50.00
	061726	Art Contest Winner - 1st. Place		25-5-1-54800		50.00
36700	6/17/2026	FENCE	Fenceworks Rental Systems, LLC			448.00
	148443	Fence Rental Extension		22-2-0-17000	C0111 OUTSIDE SVCS	448.00
36701	6/17/2026	GAN	Ganddini Group, Inc.			2,500.00
	19922-1	Civic Center - Traffic Study Index (TI)		01-0-0-17000	C0002 OUTSIDE SVCS	2,500.00
36702	6/17/2026	GARDA	Garda CL West, Inc			740.71
	10849193	Armored Svcs - June		01-0-1-54200		740.71
36703	6/17/2026	GBC SAN	Gilberto Sandoval Jr			80.00
	060126	Reimb. - Fire Flow Fee		01-1-1-48200		65.00
	060126	Reimb. - Fire Flow Fee		01-1-1-48700		15.00
36704	6/17/2026	GOTO	GoTo Communications, Inc.			752.64
	IN7105444988	Office Phones Support - June		01-0-1-58010		752.64
36705	6/17/2026	GREE SVCS	Greenstone Services Inc.			720.00
	735	Landscape Maint. - Phelan & PH Park		22-2-2-53150		720.00
36706	6/17/2026	GRE CLE	Greysin Clerisse			50.00
	061726	Art Contest Winner - 3rd. Place		01-1-9-54800		25.00
	061726	Art Contest Winner - 3rd. Place		25-5-1-54800		25.00
36707	6/17/2026	HEC MUN	Hector Munoz			75.00
	061726	Art Contest Winner - 2nd. Place		01-1-9-54800		37.50
	061726	Art Contest Winner - 2nd. Place		25-5-1-54800		37.50
36708	6/17/2026	MUESYS	Mueller Water Products Inc			1,969.80
	51426309 SO	EZ Reader Software - Yr 2022		01-1-2-53170		1,969.80
36709	6/17/2026	INFOSE	Infosend Inc			3,254.52
	311201	Postage - May		01-1-6-54860		141.25
	311201	Printing - May		01-1-6-54890		35.51
	311201	Postage - May		01-1-9-54860		0.21
	311201	Postage - May		22-2-1-54860		0.14
	311201	Postage - May		25-5-1-54860		0.07
	311201-2	Printing - June		01-1-6-54890		1,508.50
	311201-2	Printing - June		01-1-9-54890		392.21
	311201-2	Printing - June		22-2-1-54890		1,176.63
36710	6/17/2026	JACE	Jace Cianciolo			100.00
	061726	Art Contest Winner - 1st. Place		01-1-9-54800		50.00
	061726	Art Contest Winner - 1st. Place		25-5-1-54800		50.00
36711	6/17/2026	LEO MUN	Leo Munoz			75.00
	061726	Art Contest Winner - 2nd. Place		01-1-9-54800		37.50
	061726	Art Contest Winner - 2nd. Place		25-5-1-54800		37.50
36712	6/17/2026	LIN SVC	Richard J. Linsalato			605.00
	2026062	Janitorial Svcs. CSD		01-0-1-54320		340.00
	2026062	Janitorial Svcs. Oasis		01-1-1-54320		225.00

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	2026062	Janitorial Svcs.- CC Windows		22-0-1-54320		40.00
36713	6/17/2026	SHINE	Mary Gabriel			682.00
	015	Paint Class 6/11		22-0-2-54800		682.00
36714	6/17/2026	MERJOH	Merrell-Johnson Engineering Inc			2,500.00
	E2027215	Civic Center - QSP and Services (SWP		01-0-0-17000	C0002 OUTSIDE SVCS	2,500.00
36715	6/17/2026	MIL WATER	Miliband Water Law			5,061.50
	424	Legal Svcs - FM Agreement Review		22-0-1-53120		328.50
	425	Legal Svcs - May		01-0-1-53120		4,733.00
36716	6/17/2026	ANDTRU	Mills Hardware			324.72
	053126	Inv #319902 - Material for Scada Batt		01-1-2-54500		49.50
	053126	Inv #319785 - Nylon for Site Maint.		01-1-2-54620		48.50
	053126	Inv #319904 - Coupling & Elbow		01-1-2-54620		105.47
	053126	Inv #319788 - Roof Patch Supplies for		01-1-5-54620		12.91
	053126	Inv #319721 - Bolts for Pipe Stands at		01-1-5-54620		60.63
	053126	Inv #319783 - Bolts for Weather Head		01-1-5-54620		38.51
	053126	Inv #319814 - Epoxy for Parks Repairs		22-2-2-54620		9.20
36717	6/17/2026	MOUPRO	Mountaineer Progress Newspaper			300.00
	2025-1318-SNOW26	(2) Public Notices - Budget		01-0-1-54110		300.00
36718	6/17/2026	NAT GUT	Nataly Gutierrez			50.00
	061726	Art Contest Winner - 3rd. Place		01-1-9-54800		25.00
	061726	Art Contest Winner - 3rd. Place		25-5-1-54800		25.00
36719	6/17/2026	OFFSOL	Office Solutions			281.83
	I-20057101	Office Supplies - Pens, Clips, Paper, En		01-0-1-54530		281.83
36720	6/17/2026	PAP REC	Paper Recycling & Shredding Specialist			83.00
	631342	On-Site Shredding 6/1/26		01-0-1-53150		83.00
36721	6/17/2026	PHEEXP	Phelan Express, Inc.			1,164.76
	72737	Trk 25 Front Brakes & Rotors		01-1-8-54710		812.53
	72905	Trk #25 - (1) Tire Replaced		01-1-8-54710		352.23
36722	6/17/2026	RE CHA	Re Chaffee Construction Inc.			526,572.45
	1002	Enhancement - Construction		22-2-0-17000	C0111 OUTSIDE SVCS	318,472.58
	1574	Enhancement - Construction		22-2-0-17000	C0111 OUTSIDE SVCS	208,099.87
36723	6/17/2026	ROSE	Rose Noir Chocolates LLC			259.58
	2614	Kids Baking Class - June 6		22-2-2-54800		259.58
36724	6/17/2026	SBRIVFIRE	San Bernardino & Riverside Counties Fire Equipment			4,970.19
	164M 952747	Required Fire System Pressure Testing		22-2-2-54620		1,981.76
	164M 952748	Required Fire Systems Pressure Testin		22-2-2-54620		2,318.37
	164M 952749	Annual Required Fire System Check -		22-2-2-54620		335.03
	164M 952750	Annual Required Fire System Check -		22-2-2-54620		335.03
36725	6/17/2026	SONSRA	Sonsray Machinery, llc			518.29
	PSO0225784-1	#126 Hydraulic 90/Transmission Fluid		01-1-8-54710		518.29
36726	6/17/2026	SVT	SVT Fleet LLC			522.59
	RA776003417-01	Coolant leak on Mack Equip. #113		01-1-8-54710		522.59
36727	6/17/2026	TOP OPT	Top Option Pest Control			646.00
	5334	Pest Control - Oasis		01-1-1-53150		98.00
	5335q	Pest Control - Phelan Park		22-2-2-53150		98.00
	5362	Pest Control CSD		01-0-1-53150		75.00
	5362	(5) Bee Removal		01-1-6-53150		375.00
36728	6/17/2026	TURSEC	Turner Security, Inc			461.50
	060126	R250814 - Monitoring Svc Office - Jun		01-0-1-53150		46.95

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	060126	R250951 - Monitoring Svc NW Well - J		01-1-1-53150		39.95
	060126	R251229 - Monitoring Svc Site 6A Jun		01-1-1-53150		43.95
	060126	R250907 - Monitoring Svc Dairy SOlar		01-1-1-53150		43.95
	060126	R251091 - Monitoring Svc Well #15 - J		01-1-1-53150		43.95
	060126	R250998 - Monitoring Svc Shop - Jun		01-1-1-53150		43.95
	060126	R251041 - Monitoring Svc Well #22 - J		01-1-1-53150		43.95
	060126	R250814 - Monitoring Svc Well #14 - J		01-1-1-53150		39.95
	060126	R251095 - Monitoring Svc Phealn CC -		22-2-2-53150		59.95
	060126	R251094 - Monitoring Svc Pinon Hills		22-2-2-53150		54.95
36729	6/17/2026	UNIVAR	UNIVAR INC.			2,430.06
	53926331	Liquid Chlorine - 550 Gl.		01-1-3-54500		2,430.06
36730	6/17/2026	USABB	HD Supply, Inc.			8.07
	SC48796	Late Fee - INv #960310		01-1-4-54500		8.07
36731	6/17/2026	VIA ESP	Vianni Espinoza			100.00
	061726	Art Contest Winner - 1st. Place		01-1-9-54800		50.00
	061726	Art Contest Winner - 1st. Place		25-5-1-54800		50.00
36732	6/17/2026	WAXIE	Waxie Enterprises, Inc			1,204.32
	83958096	TOILET PAPER		22-2-2-54500	C0116 OUTSIDE SVCS	373.98
	83958096	TRASH BAGS 33X39		22-2-2-54500		99.87
	83958096	HAND SOAP		22-2-2-54500		172.43
	83958096	TRANSPORTATION SURCHARGE		22-2-2-54500		11.75
	83958096	PAPER TOWELS		22-2-2-54500	C0116 OUTSIDE SVCS	271.24
	83962345	Air Fresheners for Parks		22-2-2-54500		128.75
	83965216	Air Freshener Dispensers for Parks		22-2-2-54500		146.30
36733	6/17/2026	CPM	WLC Construction Services, Inc.			31,934.21
	11	Construction Management Services		01-0-0-17000	C0002 OUTSIDE SVCS	31,934.21
DFT0015359	6/4/2026	THEGAS	SoCalGas			74.00
	052126-4084	Gas - Phelan Sr. Ctr. 4/21 - 5/21		22-0-2-58110		74.00
DFT0015360	6/4/2026	THEGAS	SoCalGas			72.03
	052126-4585	Gas - Phelan CC 4/21 -5/21		22-0-2-58110		72.03
DFT0015361	6/4/2026	CED	Consolidated Electrical Distributors Inc			107.66
	9085-1073482	Site 2 - ABC, Relay Wire		01-1-3-54500		107.66
DFT0015362	6/4/2026	CED	Consolidated Electrical Distributors Inc			59.81
	9085-1073427	Site 4A-A Wire Connector		01-1-3-54500		59.81
DFT0015363	6/4/2026	CED	Consolidated Electrical Distributors Inc			320.05
	9085-1073029	Site 4A-B Selector Switch		01-1-3-54500		320.05
DFT0015364	6/4/2026	CED	Consolidated Electrical Distributors Inc			277.75
	9085-1073195	Site 2 Relays & Relay Sockets		01-1-3-54500		277.75
DFT0015366	6/4/2026	RACE	Race Communications			104.00
	RC2224623	Phones - Internet Credit Pinon Hills C		22-0-1-58010		-100.00
	RC2224623	Phones - Internet Pinon Hills CC - Jun		22-0-1-58010		204.00
DFT0015367	6/4/2026	RACE	Race Communications			255.00
	RC2224624	Phones - Internet CSD - June		01-0-1-58010		255.00
DFT0015368	6/4/2026	RACE	Race Communications			4.00
	RC2224625	Phones - Internet Credit Phelan CC - J		22-0-1-58010		-200.00
	RC2224625	Phones - Internet Phelan CC - June		22-0-1-58010		204.00
DFT0015369	6/4/2026	RACE	Race Communications			255.00
	RC2217243	Phones - Internet Shop - June		01-1-1-58010		255.00

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
DFT0015370	6/4/2026	FBC-DEBORAH	First Bank Card			890.00
	053126	CSDA Annual Conference Registration		01-0-1-52239		890.00
DFT0015371	6/4/2026	FBC-DON	First Bank Card			1,078.92
	053126	Ricks Cafe - Meeting GC, DB		01-0-1-54440		34.14
	053126	Embassy Suites - SDLA Conf. Stay DB		01-0-1-54470		541.46
	053126	Lions Share-SDLA Conf. Meals DB, JO,		01-0-1-54470		370.29
	053126	The Fish Market - SDLA Conf. Meals D		01-0-1-54470		120.10
	053126	Embassy Suites - Room Charge for Wa		01-0-1-54470		12.93
DFT0015372	6/4/2026	FBC-CHRIS	First Bank Card			392.39
	053126	Downtown Burgers Lunch for Storm R		01-1-1-54440	C0110 OUTSIDE SVCS	67.70
	053126	Grainger - Cutting Wheels for Shop Th		01-1-2-54650		44.57
	053126	Tractor Supply - Jack for Vactor #110		01-1-8-54710		280.12
DFT0015373	6/4/2026	FBC-HEATHER	First Bank Card			316.38
	053126	PTI - Cashiering Training - E. Fernande		01-0-1-54260		105.00
	053126	Envelope Co - Envelopes for AP Check		01-0-1-54530		125.10
	053126	Cert Mail for Leak Letters		01-1-6-54860		86.28
DFT0015374	6/4/2026	FBC-AIMEE	First Bank Card - Aimee			463.65
	053126	Amazon - Dog Day Staff Event Supplie		01-0-1-54440		304.08
	053126	Dollar Tree - ASBCSD Meeting Basket		01-0-1-54440		4.31
	053126	Amazon - Dog Day Staff Event Supplie		01-0-1-54440		34.72
	053126	Amazon - Batteries		01-0-1-54530		21.54
	053126	HazMatTraining - A. Plasencia		01-1-1-54260		99.00
DFT0015375	6/4/2026	FBC-JENNIFER	First Bank Card			2,000.22
	053126	Eventbrite - Event Support		01-0-1-53170		15.00
	053126	Calendar Wiz - Website Calendar		01-0-1-53170		16.00
	053126	Zoom - Icloud Recording		01-0-1-53170		100.00
	053126	Adobe - (11) Seats		01-0-1-53170		263.89
	053126	Capio - Nonfunctional Turf Law Webi		01-0-1-54260		45.00
	053126	Amazon - Dog Day Staff Event Supplie		01-0-1-54440		54.18
	053126	Mexico Lindo - Staff Meeting - DB, GC		01-0-1-54440		88.32
	053126	Ricks Cafe - Staff Meeting - DB, GC, C		01-0-1-54440		72.60
	053126	Staterbros - Water for Board Meeting		01-0-1-54440		20.22
	053126	Golden Corral - Meeting with SB Cou		01-0-1-54440		18.95
	053126	Embassy Suites - SDLA Conf. Stay - JO		01-0-1-54470		812.19
	053126	Noodle Bun - SDLA Conf. Meal - JO		01-0-1-54470		36.02
	053126	Adobe - (3) Seats		01-1-1-53170		71.97
	053126	HDMWA - Water Dist. Review Class -		01-1-1-54260		180.00
	053126	Leo Donuts - Donuts for Asterra Field		01-1-1-54440		37.90
	053126	Mailchimp - Cutomer E-Bills		01-1-6-53170		120.00
	053126	Adobe - (2) Seats		01-7-7-53170		47.98
DFT0015376	6/4/2026	THEGAS	SoCalGas			74.44
	052926-6056	Gas - Pinon Hills CC 4/28 - 5/29		22-0-2-58110		74.44
DFT0015377	6/4/2026	FBC-GEORGE	First Bank Card			2,546.60
	053126	CSDA- GM Leadership Summit Conf. R		01-0-1-54260		890.00
	053126	CSDA - Recognition in Special District		01-0-1-54260		65.00
	053126	Golden Corral -Meeting with Supervis		01-0-1-54440		23.04
	053126	Ricks Cafe - Staff Meeting-DB, GC, CC,		01-0-1-54440		95.67
	053126	Ricks Cafe - Staff Meeting-DB, GC, CC,		01-0-1-54440		78.64
	053126	Hole in One -Donuts for Sheriff Visit		01-0-1-54440		41.33
	053126	OPT Connect - Solar Generators Mon		01-1-1-53170		77.25
	053126	Apple - Field Ipad Storage		01-1-2-53170		2.99
	053126	Shell - Trk #28 Fuel		01-1-8-54410		115.90
	053126	76 - Trk #28 Fuel		01-1-8-54410		98.01
	053126	76 - Trk #28 Fuel		01-1-8-54410		106.29
	053126	76 - Trk #28 Fuel		01-1-8-54410		109.27

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
	053126	Mr Bubble - Cancelled Car Wash Subs		01-1-8-54710		-49.00
	053126	Mr Bubbles - Car Wash Monthly Fee		01-1-8-54710		49.00
	053126	Open IA- Software Subscription		01-7-7-54230		20.00
	053126	Quality Inn-(R00925256) Reimb Perso		01-7-7-54470		101.25
	053126	Embassy Suites - CSDA Conf. Stay		01-7-7-54470		812.19
	053126	Quality Inn - Reimb.- from Apr Statem		01-7-7-54470		-90.23
DFT0015378	6/4/2026	THEGAS	SoCalGas			15.29
	052926-6781	Gas - Pinon Hills Fire 4/28 - 5/29		22-0-2-58110		15.29
DFT0015379	6/4/2026	FBC-DAVID	First Bank Card - David			1,116.15
	053126	Disneyland Resort - CMTA Conf. Stay		01-0-1-54470		1,026.03
	053126	Jazz Kitchen - CMTA Conf. Meal Exp.		01-0-1-54470		62.80
	053126	Paseo Centrico - CMTA Conf. Meal Ex		01-0-1-54470		27.32
DFT0015380	6/4/2026	CED	Consolidated Electrical Distributors Inc			2,888.57
	9085-1073404	Site 4A Booster A Motor Starter		01-1-3-54500		2,208.88
	9085-1073559	Site 3B-B 100amp Breaker		01-1-3-54620		679.69
DFT0015381	6/4/2026	FBC-CHRIS	First Bank Card			3,241.01
	17944	TPC - Electric Motors & Controls Train		01-1-1-54260		1,495.00
	87302	Weed Eaters, Face Shield, Cutting Stri		01-1-2-54620		775.77
	TUP398160	SP Tool-Up - 8" Reed AC Pipe Snap Cu		01-1-5-54650		970.24
DFT0015382	6/5/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			450.00
	INV0006402	Cal PERS 457/ Employer Plan: 450 71		01-1-0-24560		447.56
	INV0006402	Cal PERS 457/ Employer Plan: 450 71		22-2-0-24560		2.44
DFT0015383	6/5/2026	CALPERS	Calif Public Employees' Retirement System			4,657.53
	INV0006403	CalPERS/Employee Portion(EE)		01-1-0-24530		3,726.73
	INV0006403	CalPERS/Employee Portion(EE)		01-7-0-24530		233.15
	INV0006403	CalPERS/Employee Portion(EE)		22-2-0-24530		690.97
	INV0006403	CalPERS/Employee Portion(EE)		25-5-0-24530		6.68
DFT0015384	6/5/2026	CALPERS	Calif Public Employees' Retirement System			2,957.46
	INV0006404	CalPERS/Employee Portion(ER)		01-1-0-24530		2,215.32
	INV0006404	CalPERS/Employee Portion(ER)		01-7-0-24530		598.21
	INV0006404	CalPERS/Employee Portion(ER)		22-2-0-24530		98.24
	INV0006404	CalPERS/Employee Portion(ER)		25-5-0-24530		45.69
DFT0015385	6/5/2026	CALPERS	Calif Public Employees' Retirement System			9,623.10
	INV0006405	CalPERS/Employer Portion		01-1-0-24530		7,330.35
	INV0006405	CalPERS/Employer Portion		01-7-0-24530		1,335.59
	INV0006405	CalPERS/Employer Portion		22-2-0-24530		873.42
	INV0006405	CalPERS/Employer Portion		25-5-0-24530		83.74
DFT0015386	6/5/2026	CALPERS	Calif Public Employees' Retirement System			22.32
	INV0006406	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		17.81
	INV0006406	CalPERS Retirement/ Survivor Benefit		01-7-0-24530		1.90
	INV0006406	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		2.53
	INV0006406	CalPERS Retirement/ Survivor Benefit		25-5-0-24530		0.08
DFT0015387	6/5/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0006407	457 Loan Payback		01-1-0-24560		41.06
	INV0006407	457 Loan Payback		22-2-0-24560		1.03
DFT0015388	6/5/2026	EDD	Employment Development Department			1,441.05
	INV0006408	State Disability Ins - Payroll Taxes		01-0-0-24510		1,441.05
DFT0015389	6/5/2026	IRS	Internal Revenue Service			347.20
	INV0006409	Social Security - Payroll Taxes		01-0-0-24510		347.20

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
DFT0015390	6/5/2026	EDD	Employment Development Department			5,044.15
	INV0006410	CA State Income Tax - Payroll Taxes		01-0-0-24510		5,044.15
DFT0015391	6/5/2026	IRS	Internal Revenue Service			3,295.88
	INV0006411	Medicare - Payroll Taxes		01-0-0-24510		3,295.88
DFT0015392	6/5/2026	IRS	Internal Revenue Service			13,181.35
	INV0006412	Federal Income Tax - Payroll Taxes		01-0-0-24510		13,181.35
DFT0015393	6/18/2026	SCE 8362-7804	Southern California Edison			679.97
	053126	Electricity - Solar Meter 5/1 - 5/31		01-1-3-58110		679.97
DFT0015394	6/18/2026	SCE 1613-6373	Southern California Edison			19.13
	053126	Electricity - R/R Crossing 5/1 - 5/31		23-0-2-58210		19.13
DFT0015395	6/18/2026	SCE 5917-6455	Southern California Edison			28.72
	053126	Electricity - Phelan Park St. Lights 5/1		22-2-2-58110		28.72
DFT0015396	6/18/2026	SCE 8092-3468	Southern California Edison			1,833.37
	060126	Electricity - NW Dairy Mobile 5/1 - 6/		01-1-3-58110		1,833.37
DFT0015397	6/18/2026	SCE 7441-5755	Southern California Edison			547.53
	060326	Electricity - Pinon Hills CC 5/5 - 6/3		22-0-2-58110		547.53
DFT0015398	6/18/2026	SCE 7695-0442	Southern California Edison			-11.52
	043026	Electricity CR - Fill Station 4/1 - 4/30		01-1-3-58115		-11.52
DFT0015399	6/18/2026	SCE 7695-0442	Southern California Edison			21.52
	060126	Electricity - Fill Station 5/1 - 6/1		01-0-2-58110		21.52
DFT0015400	6/18/2026	SCE 4490-1265	Southern California Edison			19.13
	053126	Electricity - Pinon Hills Fire 5/1 - 5/31		22-0-2-58110		19.13
DFT0015401	6/18/2026	NAPA	NAPA Auto Parts			126.05
	053126	Inv #681603 - Trk #27 Windshield Wa		01-1-8-54710		12.91
	053126	Inv #683064 #110 Electrical Connect		01-1-8-54710		24.76
	053126	INv #682639 - Trk #23 Headlight Bulb		01-1-8-54710		40.93
	053126	Inv #681606 - Material for 90-Day DO		01-1-8-54710		47.45
DFT0015402	6/18/2026	LOWES	Lowe's Credit			30.97
	830776220	Repair Material for Parks		22-2-2-54620		30.97
DFT0015403	6/2/2026	GLO PAY	Global Payments Integrated			6,452.10
	053126 -1366	Online CC Fee - May		01-0-1-54200		6,452.10
DFT0015404	6/2/2026	GLO PAY	Global Payments Integrated			449.73
	053126-1352	Counter CC Fee - May		01-0-1-54200		449.73
DFT0015405	6/15/2026	AME FID	American Fidelity Assurance Company			66.67
	2733534A	Flex Spending 6/1		01-0-0-24580		66.67
DFT0015406	6/15/2026	AME SUP	American Fidelity Assurance			620.64
	D975180	Supplemental Life Insurance - May		01-0-0-24580		620.64
DFT0015407	6/27/2026	KAI PER	Kaiser Permanente			21,066.96
	070126	Health Insurance Premium - July		01-0-0-14130		21,066.96
DFT0015408	6/24/2026	ANTBLU	Anthem Blue Cross			22,450.34
	0202606923711	Health Insurance Premium - July		01-0-0-14130		22,450.34
DFT0015409	6/15/2026	AMAZON	Amazon Capital Services, Inc.			943.63
	053126	Banker Boxes & Phone Clip		01-0-1-54530		159.61
	053126	White Board		01-0-1-54530		106.66
	053126	(2) Office Carpet Mats		01-0-1-54530		82.79
	053126	Dry Eraser, Rubber Bands, Lysol, HDM		01-0-1-54530		76.89
	053126	Hand Soap & Glue Sticks		01-0-1-54530		20.89

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
	053126	Rechargeable Batteries		01-0-1-54530		21.54
	053126	Phone Holster Clip for Field		01-1-1-54500		8.57
	053126	Safety Glasses		01-1-2-54500		35.09
	053126	Site 1B Radio		01-1-5-54500		161.59
	053126	(2) Tires - #115 Ditch Witch Vactor		01-1-8-54710		216.98
	053126	Balls for Parks		22-2-2-54800		53.02
DFT0015411	6/15/2026	AMAZON	Amazon Capital Services, Inc.			934.57
	052926	7- 12V 100ah Lithium Batteries for SC		01-1-5-54500		934.57
DFT0015412	6/18/2026	CIN UNI	Cintas Corporation			598.13
	053126	Uniform Rental Svcs. - May		01-1-1-54680		572.09
	053126	Uniform Rental Svcs. - May		22-2-1-54680		26.04
DFT0015413	6/18/2026	LOWES	Lowe's Credit			552.55
	847778641	Electrical Material for Shop Conex & S		01-1-2-54620		552.55
DFT0015414	6/17/2026	THEGAS	SoCalGas			79,804.78
	299858	Civic Center - SoCalGas Connection F		01-0-0-17000	C0002 OUTSIDE SVCS	79,804.78
DFT0015415	6/18/2026	XEROX	Xerox Corporation			1,005.04
	42186879	Xerox Lease - June		01-0-1-54300		1,005.04
DFT0015416	6/19/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			450.00
	INV0006413	Cal PERS 457/ Employer Plan: 450 71		01-1-0-24560		447.50
	INV0006413	Cal PERS 457/ Employer Plan: 450 71		22-2-0-24560		2.50
DFT0015417	6/19/2026	CALPERS	Calif Public Employees' Retirement System			3,898.50
	INV0006414	CalPERS/Employee Portion(EE)		01-1-0-24530		3,178.73
	INV0006414	CalPERS/Employee Portion(EE)		01-7-0-24530		253.67
	INV0006414	CalPERS/Employee Portion(EE)		22-2-0-24530		456.99
	INV0006414	CalPERS/Employee Portion(EE)		25-5-0-24530		9.11
DFT0015418	6/19/2026	CALPERS	Calif Public Employees' Retirement System			2,957.46
	INV0006415	CalPERS/Employee Portion(ER)		01-1-0-24530		2,213.48
	INV0006415	CalPERS/Employee Portion(ER)		01-7-0-24530		598.21
	INV0006415	CalPERS/Employee Portion(ER)		22-2-0-24530		99.52
	INV0006415	CalPERS/Employee Portion(ER)		25-5-0-24530		46.25
DFT0015419	6/19/2026	CALPERS	Calif Public Employees' Retirement System			8,843.51
	INV0006416	CalPERS/Employer Portion		01-1-0-24530		6,757.21
	INV0006416	CalPERS/Employer Portion		01-7-0-24530		1,363.94
	INV0006416	CalPERS/Employer Portion		22-2-0-24530		635.22
	INV0006416	CalPERS/Employer Portion		25-5-0-24530		87.14
DFT0015420	6/19/2026	CALPERS	Calif Public Employees' Retirement System			20.46
	INV0006417	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		16.36
	INV0006417	CalPERS Retirement/ Survivor Benefit		01-7-0-24530		1.98
	INV0006417	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		2.02
	INV0006417	CalPERS Retirement/ Survivor Benefit		25-5-0-24530		0.10
DFT0015421	6/19/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0006418	457 Loan Payback		01-1-0-24560		41.04
	INV0006418	457 Loan Payback		22-2-0-24560		1.05
DFT0015422	6/19/2026	EDD	Employment Development Department			1,324.47
	INV0006419	State Disability Ins - Payroll Taxes		01-0-0-24510		1,324.47
DFT0015423	6/19/2026	EDD	Employment Development Department			4,914.75
	INV0006420	CA State Income Tax - Payroll Taxes		01-0-0-24510		4,914.75
DFT0015424	6/19/2026	IRS	Internal Revenue Service			2,954.56
	INV0006421	Medicare - Payroll Taxes		01-0-0-24510		2,954.56

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015425	6/19/2026	IRS	Internal Revenue Service			12,528.05
	INV0006422	Federal Income Tax - Payroll Taxes		01-0-0-24510		12,528.05
DFT0015426	6/22/2026	CALPERS	Calif Public Employees' Retirement System			417.82
	INV0006423	CalPERS/Employee Portion(EE)		01-1-0-24530		161.83
	INV0006423	CalPERS/Employee Portion(EE)		22-2-0-24530		255.75
	INV0006423	CalPERS/Employee Portion(EE)		25-5-0-24530		0.24
DFT0015427	6/22/2026	CALPERS	Calif Public Employees' Retirement System			429.14
	INV0006424	CalPERS/Employer Portion		01-1-0-24530		166.21
	INV0006424	CalPERS/Employer Portion		22-2-0-24530		262.68
	INV0006424	CalPERS/Employer Portion		25-5-0-24530		0.25
DFT0015428	6/22/2026	CALPERS	Calif Public Employees' Retirement System			0.93
	INV0006425	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		0.35
	INV0006425	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		0.58
DFT0015429	6/22/2026	EDD	Employment Development Department			69.60
	INV0006426	State Disability Ins - Payroll Taxes		01-0-0-24510		69.60
DFT0015430	6/22/2026	EDD	Employment Development Department			184.67
	INV0006427	CA State Income Tax - Payroll Taxes		01-0-0-24510		184.67
DFT0015431	6/22/2026	IRS	Internal Revenue Service			155.26
	INV0006428	Medicare - Payroll Taxes		01-0-0-24510		155.26
DFT0015432	6/22/2026	IRS	Internal Revenue Service			493.25
	INV0006429	Federal Income Tax - Payroll Taxes		01-0-0-24510		493.25
DFT0015433	6/29/2026	SCE 1078-5254	Southern California Edison			367.55
	060926	Electricity - CC & Sr. Ctr. 5/11 - 6/9		22-0-2-58110		367.55
DFT0015437	6/29/2026	AME FID	American Fidelity Assurance Company			66.67
	2733535A	Flex Spending 6/15		01-0-0-24580		66.67
DFT0015438	6/29/2026	AME SUP	American Fidelity Assurance			620.64
	D984899	Supplemental Life Insurance - June		01-0-0-24580		620.64
DFT0015441	6/23/2026	SCE 9587-0653	Southern California Edison			994.91
	052726	Electricity - Office 4/28 - 5/27		01-0-1-58110		1,092.02
	052726	Electricity - Office Bill Correction 2/26		01-1-3-58115		-97.11
DFT0015442	6/23/2026	SCE 9587-0653	Southern California Edison			-105.19
	042726 CR	Electricity - Office Bill Correction 3/27		01-1-3-58115		-105.19
DFT0015443	6/29/2026	STAINS	Standard Insurance Company			1,162.65
	070126	LTD/ Life/AD&D - July		01-0-1-51230		909.31
	070126	LTD/ Life/AD&D - July		01-7-7-51230		113.56
	070126	LTD/ Life/AD&D - July		22-2-2-51230		139.78
DFT0015447	6/15/2026	SCE 9515-2666	Southern California Edison			94,126.50
	043026-1	Electricity-Wells, Boosters, Tanks - Ap		01-1-3-58110		102,513.64
	043026-1	Electricity- Solar CR - Apr		01-1-3-58115		-8,387.14
DFT0015448	6/15/2026	SCE 9515-2666	Southern California Edison			14,138.98
	053126	Electricity-Wells, Boosters,Tanks- May		01-1-3-58110		12,813.70
	053126	Electricity-Solar CR - May		01-1-3-58115		-420.76
	053126	Electricity- St Lights - May		23-3-2-58210		1,746.04
DFT0015449	6/15/2026	SCE 9515-2666	Southern California Edison			135,005.71
	070125-1	Electricity - Reversal Previous Yrs		01-1-3-58110		1,507,415.74
	070125-1	Electricity -(Solar CR) Reversal Previo		01-1-3-58115		-1,387,676.76
	070125-1	Electricity - (St. Lights) Reversal Previ		23-3-2-58210		15,266.73

Payment Number	Payment Date / Payable Number	Vendor # / Description	Vendor Name	Account Number	Project Account Key	Payment Amount / Item Amount
DFT0015450	6/15/2026	SCE 9515-2666	Southern California Edison			176,328.68
	073125-4	Electricity-Wells, Boosters, Tanks, July		01-1-3-58110		174,647.28
	073125-4	Electricity -St. Lights July		23-3-2-58210		1,681.40
DFT0015451	6/15/2026	SCE 9515-2666	Southern California Edison			-204,119.35
	073125-5	Electricity -Solar CR July		01-1-3-58115		-204,119.35
DFT0015452	6/15/2026	SCE 9515-2666	Southern California Edison			162,639.27
	083125-4	Electricity -Wells, Boosters, Tanks Aug		01-1-3-58110		160,957.87
	083125-4	Electricity - St. Lights Aug		23-3-2-58210		1,681.40
DFT0015453	6/15/2026	SCE 9515-2666	Southern California Edison			-184,333.50
	083125-5	Electricity -Solar Credit - Aug.		01-1-3-58115		-184,333.50
DFT0015454	6/15/2026	SCE 9515-2666	Southern California Edison			142,584.11
	093025-7	Electricity-Wells, Boosters, Tanks Sept		01-1-3-58110		140,902.71
	093025-7	Electricity -St. Lights Sept		23-3-2-58210		1,681.40
DFT0015455	6/15/2026	SCE 9515-2666	Southern California Edison			-192,723.37
	093025-8	Electricity -Solar Credits Sept.		01-1-3-58115		-192,723.37
DFT0015456	6/15/2026	SCE 9515-2666	Southern California Edison			118,904.28
	103125-4	Electricity -Wells, Boosters, Tanks Oct		01-1-3-58110		117,143.77
	103125-4	Electricity - St Lights Oct		23-3-2-58210		1,760.51
DFT0015457	6/15/2026	SCE 9515-2666	Southern California Edison			-131,195.90
	103125-5	Electricity -Soalr Cr Oct		01-1-3-58115		-131,195.90
DFT0015458	6/15/2026	SCE 9515-2666	Southern California Edison			114,911.73
	113025-6	Electricity-Wells, Boosters, Tanks Nov		01-1-3-58110		113,151.22
	113025-6	Electricity-St Lights Nov		23-3-2-58210		1,760.51
DFT0015459	6/15/2026	SCE 9515-2666	Southern California Edison			-121,633.90
	113025-7	Electricity -Solar Cr Nov.		01-1-3-58115		-121,633.90
DFT0015460	6/15/2026	SCE 9515-2666	Southern California Edison			116,448.05
	123125-6	Electricity -Wells, Boosters, Tanks Dec		01-1-3-58110		114,687.54
	123125-6	Electricity -St Lights Dec		23-3-2-58210		1,760.51
DFT0015461	6/15/2026	SCE 9515-2666	Southern California Edison			-121,367.46
	123125-7	Electricity -Solar CR Dec.		01-1-3-58115		-121,367.46
DFT0015462	6/15/2026	SCE 9515-2666	Southern California Edison			102,619.57
	013126-3	Electricity -Wells, Boosters, Tanks Jan		01-1-3-58110		100,873.53
	013126-3	Electricity -St Lights Jan		23-3-2-58210		1,746.04
DFT0015463	6/15/2026	SCE 9515-2666	Southern California Edison			-105,324.30
	013126-4	Electricity -Solar CR Jan.		01-1-3-58115		-105,324.30
DFT0015464	6/15/2026	SCE 9515-2666	Southern California Edison			100,762.49
	022826-2	Electricity -Wells, Boosters, Tanks Feb		01-1-3-58110		99,016.45
	022826-2	Electricity -St Lights Feb		23-3-2-58210		1,746.04
DFT0015465	6/15/2026	SCE 9515-2666	Southern California Edison			-105,594.77
	022826-3	Electricity -Solar CR Feb.		01-1-3-58115		-105,594.77
DFT0015466	6/15/2026	SCE 9515-2666	Southern California Edison			126,525.07
	033126-3	Electricity -Wells, Boosters, Tanks Ma		01-1-3-58110		124,779.03
	033126-3	Electricity -St Lights March		23-3-2-58210		1,746.04
DFT0015467	6/15/2026	SCE 9515-2666	Southern California Edison			-127,226.70
	033126-4	Electricity -Solar CR March		01-1-3-58115		-127,226.70
DFT0015468	6/15/2026	SCE 9515-2666	Southern California Edison			13,911.84
	043026-2	Electricity -Wells, Boosters, Tanks Apr		01-1-3-58110		12,165.80

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	043026-2	Electricity -St Lights Apr		23-3-2-58210		1,746.04
DFT0015469	6/15/2026	SCE 9515-2666	Southern California Edison			-14,142.18
	043026-3	Electricity -Solar CR Apr.		01-1-3-58115		-14,142.18
					Payment Total:	**1,417,888.52**

Report Summary

Fund Summary

Fund		Payment Amount
01 - WATER FUND		833,594.06
22 - PARKS & RECREATION		549,335.82
23 - STREET LIGHTING		34,341.79
25 - SOLID WASTE		616.85
	Grand Total:	**1,417,888.52**

Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14130	Prepaid Benefit	84,751.46
01-0-0-17000	CIP Enterprise Funds	324,328.62
01-0-0-24510	Payroll Tax Payable	45,934.24
01-0-0-24580	Supplemental Ins W/H P	1,374.62
01-0-1-51230	Employee Group Insuran	909.31
01-0-1-52212	Board - Auto Expense/K	55.68
01-0-1-52219	Board - Auto Expense/P	194.30
01-0-1-52229	Board - Meals,Travel Exp	-125.15
01-0-1-52239	Board - Education,Traini	970.00
01-0-1-53120	Legal Services	5,123.00
01-0-1-53150	Outside Service	30,566.60
01-0-1-53170	Software Support	7,337.89
01-0-1-54110	Advertising	600.00
01-0-1-54200	Credit Card Fee & Bank	7,642.54
01-0-1-54260	Education & Training	1,205.00
01-0-1-54290	Employment Expense	144.25
01-0-1-54300	Equipment Rental / Leas	1,005.04
01-0-1-54320	General Maintenance	340.00
01-0-1-54440	Meeting, Seminar & Sup	870.20
01-0-1-54470	Travel Expense	3,209.24
01-0-1-54530	Office Supplies	896.85
01-0-1-54620	Repair & Maintenance	255.00
01-0-1-58010	Telephone	1,007.64
01-0-1-58110	Utilities	1,510.55
01-0-2-58110	Utilities	440.19
01-1-0-13010	Inventory - Water Field P	2,483.75
01-1-0-24530	Retirement W/H Payable	25,784.38
01-1-0-24560	Retirement 457 W/H Pay	977.16
01-1-1-48200	Other Services Incomes	65.00
01-1-1-48700	Administrative Fees	15.00
01-1-1-53150	Outside Service	16,864.21
01-1-1-53170	Software Support	149.22
01-1-1-54230	Dues & Subscriptions	2,826.00
01-1-1-54260	Education & Training	1,834.00
01-1-1-54320	General Maintenance	225.00
01-1-1-54440	Meeting, Seminar & Sup	105.60
01-1-1-54500	Operating Supplies	8.57
01-1-1-54680	Uniforms	572.09
01-1-1-54830	State & County Fees & S	762.00
01-1-1-58010	Telephone	255.00
01-1-1-82500	Capacity Fee	121.81
01-1-2-53150	Outside Service	177.70
01-1-2-53170	Software Support	1,972.79
01-1-2-54500	Operating Supplies	969.49
01-1-2-54620	Repair & Maintenance	3,190.13
01-1-2-54650	Small Tools	44.57
01-1-3-50040	Water Purchases - Other	675.00
01-1-3-54500	Operating Supplies	5,404.21
01-1-3-54620	Repair & Maintenance	6,898.44

Account Summary

Account Number	Account Name	Payment Amount
01-1-3-58110	Utilities	2,783,581.62
01-1-3-58115	Utilities - Solar Credits	-2,704,359.91
01-1-4-53140	Laboratory Analysis	8,118.50
01-1-4-54500	Operating Supplies	8.07
01-1-5-54500	Operating Supplies	1,096.16
01-1-5-54620	Repair & Maintenance	118,653.76
01-1-5-54650	Small Tools	970.24
01-1-6-53150	Outside Service	5,887.50
01-1-6-53170	Software Support	385.00
01-1-6-54860	Postage & Mailing	227.53
01-1-6-54890	Printing	1,544.01
01-1-8-54410	Fuel Costs	12,422.56
01-1-8-54710	Vehicle Maintenance	6,009.51
01-1-9-54800	Programs (Wtr Conserva	337.50
01-1-9-54860	Postage & Mailing	0.21
01-1-9-54890	Printing	392.21
01-7-0-24530	Retirement W/H Payable	4,386.65
01-7-7-51230	Employee Group Insuran	113.56
01-7-7-53170	Software Support	47.98
01-7-7-54230	Dues & Subscriptions	20.00
01-7-7-54470	Travel Expense	823.21
22-0-1-53120	Legal Services	328.50
22-0-1-54320	General Maintenance	40.00
22-0-1-58010	Telephone	108.00
22-0-2-54800	Programs (Park & Rec)	682.00
22-0-2-58110	Utilities	2,054.16
22-2-0-17000	CIP - Parks & Rec	529,006.45
22-2-0-24530	Retirement W/H Payable	3,377.92
22-2-0-24560	Retirement 457 W/H Pay	7.02
22-2-1-53150	Outside Service	2,500.00
22-2-1-54680	Uniforms	197.31
22-2-1-54860	Postage & Mailing	0.14
22-2-1-54890	Printing	1,176.63
22-2-2-51230	Employee Group Insuran	139.78
22-2-2-53150	Outside Service	932.90
22-2-2-54500	Operating Supplies	1,204.32
22-2-2-54620	Repair & Maintenance	5,639.37
22-2-2-54800	Programs (Park & Rec)	1,912.60
22-2-2-58110	Utilities	28.72
23-0-2-58210	Utilities - Street Lights	19.13
23-3-2-58210	Utilities - Street Lights	34,322.66
25-5-0-24530	Retirement W/H Payable	279.28
25-5-1-54800	Programs (Solid Waste)	337.50
25-5-1-54860	Postage & Mailing	0.07
	Grand Total:	**1,417,888.52**

Project Account Summary

Project Account Key	Payment Amount
None	438,877.82
C0002 ARCHITECT	4,465.75
C0002 OUTSIDE SVCS	139,663.99
C0110 OUTSIDE SVCS	125,030.41
C0111 COUNTY FEES	1,986.00
C0111 OUTSIDE SVCS	527,020.45
C0115 OUTSIDE SVCS	170,323.88
C0116 OUTSIDE SVCS	645.22
C0118 LABOR	7,968.75
C0118 OUTSIDE SVCS	1,906.25

Project Account Summary

Project Account Key		Payment Amount
C0118 OUTSIDE SVCS		
	Grand Total:	**1,417,888.52**

Revenue and Expense - Ent & Gvmt Funds

Summary

For the Period Ending 06/30/2026

Phelan Pinon Hills Community Services District

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			
	Budget	Jul - Per	$ (Unfav) Budget	Budget	Jul - Per	$ (Unfav) Budget	Budget	Jul - Per	$ (Unfav) Budget	Annual Budget
Operational										
Revenue										
Total 40 - Water Consumption	4,833,038.13	5,196,640.02	363,601.89	0.00	0.00	0.00	4,833,038.13	5,196,640.02	363,601.89	4,833,038.13
Total 41 - Water Meter Charges	4,698,919.10	4,743,875.25	44,956.15	0.00	0.00	0.00	4,698,919.10	4,743,875.25	44,956.15	4,698,919.10
Total 44 - Special Assessments	274,255.96	291,122.70	16,866.74	0.00	0.00	0.00	274,255.96	291,122.70	16,866.74	274,255.96
Total 47 - Parks	0.00	0.00	0.00	24,000.00	9,650.00	-14,350.00	24,000.00	9,650.00	-14,350.00	24,000.00
Total 48 - Other Income	315,350.00	353,679.89	38,329.89	407,774.92	365,860.35	-41,914.57	723,124.92	719,540.24	-3,584.68	723,124.92
Total Revenue	10,121,563.19	10,585,317.86	463,754.67	431,774.92	375,510.35	-56,264.57	10,553,338.11	10,960,828.21	407,490.10	10,553,338.11
Expense										
Total 50 - Water	19,218.55	20,718.37	-1,499.82	0.00	0.00	0.00	19,218.55	20,718.37	-1,499.82	19,218.55
Total 51 - Salary & Benefits	3,843,370.56	3,348,443.99	494,926.57	582,704.17	397,342.55	185,361.62	4,426,074.73	3,745,786.54	680,288.19	4,426,074.73
Total 52 - Board	110,350.00	108,055.79	2,294.21	9,200.00	5,629.12	3,570.88	119,550.00	113,684.91	5,865.09	119,550.00
Total 53 - Professional Fee	673,000.00	869,109.09	-196,109.09	69,949.00	48,309.63	21,639.37	742,949.00	917,418.72	-174,469.72	742,949.00
Total 54 - Service and Supplies	1,913,392.19	2,463,378.72	-549,986.53	235,049.27	211,619.13	23,430.14	2,148,441.46	2,674,997.85	-526,556.39	2,148,441.46
Total 58 - Utilities	1,271,312.12	1,265,080.28	6,231.84	56,961.98	103,944.13	-46,982.15	1,328,274.10	1,369,024.41	-40,750.31	1,328,274.10
Total 59 - Other Expenses-Depreciation/Amort/Oth	1,581,235.00	1,576,829.56	4,405.44	70,056.00	76,199.02	-6,143.02	1,651,291.00	1,653,028.58	-1,737.58	1,651,291.00
Total Expense	9,411,878.42	9,651,615.80	-239,737.38	1,023,920.42	843,043.58	180,876.84	10,435,798.84	10,494,659.38	-58,860.54	10,435,798.84
Net Operational Income	709,684.77	933,702.06	224,017.29	-592,145.50	-467,533.23	124,612.27	117,539.27	466,168.83	348,629.56	117,539.27
Non-Operational										
70 - Property Tax Revenue										
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	1,952,371.32	2,020,932.04	68,560.72	1,952,371.32	2,020,932.04	68,560.72	1,952,371.32
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	49,937.03	33,415.70	-16,521.33	49,937.03	33,415.70	-16,521.33	49,937.03
Total 73 - Property Tax Revenue - Other	17,000.00	16,347.10	-652.90	18,507.95	20,104.15	1,596.20	35,507.95	36,451.25	943.30	35,507.95
Total 70 - Property Tax Revenue	17,000.00	16,347.10	-652.90	2,020,816.30	2,074,451.89	53,635.59	2,037,816.30	2,090,798.99	52,982.69	2,037,816.30
80 - Other Revenue										
Total 82 - Meter Installation/Fees/Capacity	705,382.00	959,974.03	254,592.03	0.00	0.00	0.00	705,382.00	959,974.03	254,592.03	705,382.00
Total 83 - State/County Assistance General	0.00	393,988.91	393,988.91	0.00	0.00	0.00	0.00	393,988.91	393,988.91	0.00
Total 86 - Penalty & Other Fees	262,711.88	267,340.75	4,628.87	0.00	0.00	0.00	262,711.88	267,340.75	4,628.87	262,711.88
Total 88 - Other	1,589,332.00	1,857,406.89	268,074.89	695,240.00	741,338.28	46,098.28	2,284,572.00	2,598,745.17	314,173.17	2,284,572.00
Total 80 - Other Revenue	2,557,425.88	3,478,710.58	921,284.70	695,240.00	741,338.28	46,098.28	3,252,665.88	4,220,048.86	967,382.98	3,252,665.88
Total Revenue	2,574,425.88	3,495,057.68	920,631.80	2,716,056.30	2,815,790.17	99,733.87	5,290,482.18	6,310,847.85	1,020,365.67	5,290,482.18

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			
	Budget	Jul - Per	$ (Unfav) Budget	Budget	Jul - Per	$ (Unfav) Budget	Budget	Jul - Per	$ (Unfav) Budget	Annual Budget
90 - Other Expense										
Total 91 - Interest Expense	456,350.00	248,952.26	207,397.74	0.00	0.00	0.00	456,350.00	248,952.26	207,397.74	456,350.00
Total 92 - Loan Expense	15,276.27	15,276.27	0.00	0.00	0.00	0.00	15,276.27	15,276.27	0.00	15,276.27
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	4,744.61	-5,109.74	9,854.35	4,744.61	-5,109.74	9,854.35	4,744.61
Total 94 - Chromium 6 Expense Reimb	859,332.00	0.00	859,332.00	0.00	0.00	0.00	859,332.00	0.00	859,332.00	859,332.00
Total 95 - Fair Market Value	7,000.00	3,455.18	3,544.82	4,000.00	3,622.72	377.28	11,000.00	7,077.90	3,922.10	11,000.00
Total 90 - Other Expense	1,337,958.27	267,683.71	1,070,274.56	8,744.61	-1,487.02	10,231.63	1,346,702.88	266,196.69	1,080,506.19	1,346,702.88
Total Expense	1,337,958.27	267,683.71	1,070,274.56	8,744.61	-1,487.02	10,231.63	1,346,702.88	266,196.69	1,080,506.19	1,346,702.88
Net Non-Operational Income	1,236,467.61	3,227,373.97	1,990,906.36	2,707,311.69	2,817,277.19	109,965.50	3,943,779.30	6,044,651.16	2,100,871.86	3,943,779.30
Net Income	1,946,152.38	4,161,076.03	2,214,923.65	2,115,166.19	2,349,743.96	234,577.77	4,061,318.57	6,510,819.99	2,449,501.42	4,061,318.57

Balance Sheet - Consolidated
Account Summary
As Of 06/30/2026

Phelan Pinon Hills Community Services Dis

	Beginning Balance 07/01/2025	06/30/2026	Change
Assets			
Current Assets			
11 - Cash			
11000 - Cash in Bank	15,697,515.20	18,529,022.49	2,831,507.29
11100 - Cash in Bank-Project Fund	6,342,834.93	2,656,405.01	-3,686,429.92
11101 - Cash in Bank-EOC Grant	500,000.00	500,000.00	0.00
11201 - Cash-Operating Reserves	2,467,683.00	2,421,816.00	-45,867.00
11202 - Cash-Replacement Reserves	5,077,964.16	4,552,885.00	-525,079.16
11203 - Cash-Disaster Reserves	4,981,784.16	4,996,380.00	14,595.84
11300 - Cash-Water Resources (Righ	545,724.86	545,724.86	0.00
11310 - Cash-Water Rights (Connect	962,330.00	1,373,754.00	411,424.00
11400 - Rate Stabilization Cash Fund	445,113.00	476,598.00	31,485.00
Total 11 - Cash	**37,020,949.31**	**36,052,585.36**	**-968,363.95**
12 - Accounts Receivable			
12010 - Accounts Receivable - Wate	1,255,512.31	1,290,430.70	34,918.39
12050 - Account Receivable - Grant	69,287.12	418,276.03	348,988.91
12150 - A/R - Accrual	81,681.71	87,425.28	5,743.57
12200 - Accounts Receivable - Parks	24,357.82	820.00	-23,537.82
12610 - Delinquent Accounts to Tax	65,996.55	79,551.62	13,555.07
12630 - Water Availability Receivabl	84,636.69	117,426.57	32,789.88
12640 - Water Availability Receivabl	34.80	34.80	0.00
12740 - Tax Receivable - PPHCSD	59,961.66	0.00	-59,961.66
12751 - Lease Receivable - C & G Pa	428,251.62	428,251.62	0.00
12800 - Other Receivable	14,543.87	11,479.65	-3,064.22
12910 - Accrued Interest Receivable	290,401.79	297,634.36	7,232.57
Total 12 - Accounts Receivable	**2,374,665.94**	**2,731,330.63**	**356,664.69**
13 - Inventory			
13010 - Inventory - Water Field Part	252,920.34	254,468.98	1,548.64
Total 13 - Inventory	**252,920.34**	**254,468.98**	**1,548.64**
14 - Other Current Assets			
14100 - Prepaid Expense	53,967.89	306,332.54	252,364.65
14120 - Prepaid - Worker's Comp	8,310.51	70,532.34	62,221.83
14130 - Pre Paid Benefit	56,547.96	67,919.47	11,371.51
14300 - Deferred Outflows of Resou	622,872.00	622,872.00	0.00
Total 14 - Other Current Assets	**741,698.36**	**1,067,656.35**	**325,957.99**
Total Current Assets	**40,390,233.95**	**40,106,041.32**	**-284,192.63**
Fixed Assets			
15 - Fixed Assets			
15100 - Land	1,361,671.25	1,361,671.25	0.00
15110 - Land	1,154,890.36	1,154,890.36	0.00
15120 - Land - Parks - Phelan	1,504,729.22	1,504,729.22	0.00
15130 - Land - Parks - Pinon Hills	53,892.65	53,892.65	0.00
15150 - Water Rights	16,371,782.80	16,371,782.80	0.00
15160 - Planning and Development	4,031,503.59	4,027,503.59	-4,000.00
15200 - Bldg & Facilities -Pump Stati	4,172,533.65	4,172,533.65	0.00
15230 - Bldg & Facilities	6,286,664.10	6,303,364.10	16,700.00
15250 - Water Shares - SCWC	8,400.00	8,400.00	0.00
15320 - Improvement - Phelan	714,266.09	733,785.88	19,519.79
15330 - Improvement - Pinon Hills	621,073.45	621,073.45	0.00
15340 - Improvement - Parks Develo	57,834.16	57,834.16	0.00
15410 - Wells	8,531,928.15	8,531,928.15	0.00
15420 - Reservoirs	4,187,496.00	4,187,496.00	0.00

	Beginning Balance 07/01/2025	06/30/2026	Change
15430 - Tanks	2,281,723.29	2,281,723.29	0.00
15440 - Hydrants Telemetry & Contr	191,669.94	191,669.94	0.00
15450 - Transmission & Dist. Mains	18,644,149.27	18,644,149.27	0.00
15480 - Meters	2,282,731.95	2,282,731.95	0.00
Total 15 - Fixed Assets	**72,458,939.92**	**72,491,159.71**	**32,219.79**
16 - Equipment			
16620 - Equipment - Computer	1,289,606.51	1,289,606.51	0.00
16630 - Equipment-Office Furnitures	24,914.92	24,914.92	0.00
16640 - Equipment - Operation	574,106.62	650,380.41	76,273.79
16650 - Equipment - P	12,845.00	12,845.00	0.00
16730 - Trucks	871,020.64	870,214.64	-806.00
16740 - Backhoe & Trailer	151,064.94	274,386.63	123,321.69
16750 - Dump Truck	190,800.59	190,800.59	0.00
16800 - Other Equipment	82,940.01	82,940.01	0.00
Total 16 - Equipment	**3,197,299.23**	**3,396,088.71**	**198,789.48**
17 - CIP			
17000 - CIP -	2,092,731.88	9,892,022.89	7,799,291.01
Total 17 - CIP	**2,092,731.88**	**9,892,022.89**	**7,799,291.01**
19 - Accumulated Depreciation			
19010 - Accm. Depreciation - ADM	-432,364.55	-465,514.13	-33,149.58
19040 - Accm. Depreciation - Parks	-1,291,781.28	-1,346,084.59	-54,303.31
19050 - Accm. Depreciation - OP	-2,208,691.04	-2,488,846.94	-280,155.90
19200 - Accm. Depreciation - Bldg &	-3,611,299.69	-3,689,890.11	-78,590.42
19410 - Accm. Depreciation - Wells	-3,114,765.05	-3,358,460.40	-243,695.35
19420 - Accm. Depreciation - Reserv	-3,696,398.33	-3,728,695.85	-32,297.52
19430 - Accm. Depreciation - Tanks	-1,082,604.50	-1,146,947.72	-64,343.22
19440 - Accm. Depreciation - Hydrar	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transn	-14,924,736.43	-15,176,202.07	-251,465.64
19470 - Accm. Depreciation - Meters	-394,005.09	-546,104.52	-152,099.43
19620 - Accm. Depreciation - Equipr	-1,254,757.47	-1,274,835.65	-20,078.18
19630 - Accm. Depreciation - Office	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipr	-240,025.35	-284,745.97	-44,720.62
19730 - Accm. Depreciation - Truck	-598,795.99	-700,540.42	-101,744.43
19740 - Accm. Depreciation - Backho	-148,699.11	-158,405.54	-9,706.43
19750 - Accm. Depreciation - Dump	-190,800.59	-190,800.59	0.00
19800 - Accm. Depreciation - Other	-62,796.01	-64,684.51	-1,888.50
19900 - Accm. Amortization	-3,345,586.52	-3,619,151.29	-273,564.77
19930 - Accumulated Depreciation-I	-10,989.92	-10,989.92	0.00
Total 19 - Accumulated Depreciation	**-36,825,681.78**	**-38,467,485.08**	**-1,641,803.30**
Total Fixed Assets	**40,923,289.25**	**47,311,786.23**	**6,388,496.98**
Other Assets			
18 - Other Assets			
16930 - Right to Use Asset - Office E	28,259.80	28,259.80	0.00
18100 - Deposits	500.00	500.00	0.00
Total 18 - Other Assets	**28,759.80**	**28,759.80**	**0.00**
Total Other Assets	**28,759.80**	**28,759.80**	**0.00**
Total Assets	**81,342,283.00**	**87,446,587.35**	**6,104,304.35**
Liability			
Current Liabilities			
21 - Accounts Payable			
21100 - Accounts Payable - Trade	563,956.38	1,404,842.07	840,885.69
21150 - Accounts Payable - Unclaim	3,338.83	2,769.39	-569.44
Total 21 - Accounts Payable	**567,295.21**	**1,407,611.46**	**840,316.25**
22 - Accrrued Payable			
22140 - Accrued Payable	54,008.34	0.00	-54,008.34
22150 - Accrued Interest Payable	220,088.82	0.00	-220,088.82

	Beginning Balance 07/01/2025	06/30/2026	Change
22210 - Deferred Revenue	48,840.89	3,026.97	-45,813.92
Total 22 - Accrrued Payable	**322,938.05**	**3,026.97**	**-319,911.08**
23 - Deposit			
23310 - Customer Deposits	12,501.00	10,001.00	-2,500.00
23320 - Customer Deposit - Meter	14,500.00	24,000.00	9,500.00
Total 23 - Deposit	**27,001.00**	**34,001.00**	**7,000.00**
24 - Payroll Liability			
24410 - Accrued Payroll	89,621.28	0.00	-89,621.28
24510 - Payroll Tax Payable	19,456.15	23,103.30	3,647.15
24520 - Garnishment Payable	773.53	0.00	-773.53
24530 - Retirement W/H Payable	15,349.11	16,749.79	1,400.68
24540 - Worker's Compensation Pay	0.00	2,960.82	2,960.82
24560 - Retirement 457 W/H Payabl	452.09	492.09	40.00
24580 - Supplemental Ins W/H Paya	387.48	377.00	-10.48
24650 - Current P- Compensated ab	124,052.52	0.00	-124,052.52
Total 24 - Payroll Liability	**250,092.16**	**43,683.00**	**-206,409.16**
25 - Other Current Liabilities			
25511 - Deferred Inflow Lease - C &	399,713.65	399,713.65	0.00
Total 25 - Other Current Liabilities	**399,713.65**	**399,713.65**	**0.00**
Total Current Liabilities	**1,567,040.07**	**1,888,036.08**	**320,996.01**
Long Term Liabilities			
29 - Long Term Liability			
29720 - CIEDB Loan	5,092,088.41	4,860,322.69	-231,765.72
29750 - MFC Loan 2021	3,969,484.05	3,554,267.24	-415,216.81
29760 - MFC Civic Center Site Lease	5,654,253.21	5,447,664.38	-206,588.83
29799 - Lease Liability - SBITA	17,819.02	17,819.02	0.00
29800 - Compensated absences	124,052.52	0.00	-124,052.52
29850 - Net Pension Liability	214,031.00	214,031.00	0.00
Total 29 - Long Term Liability	**15,071,728.21**	**14,094,104.33**	**-977,623.88**
Total Long Term Liabilities	**15,071,728.21**	**14,094,104.33**	**-977,623.88**
Total Liability	**16,638,768.28**	**15,982,140.41**	**-656,627.87**
Equity			
31 - Board Designated Reserves			
31110 - Operating Reserve - Water&	2,175,481.00	2,181,164.00	5,683.00
31150 - Operating Reserve - Govt Fu	292,202.00	240,652.00	-51,550.00
31220 - Water Rate Stabilization Fur	445,113.00	476,598.00	31,485.00
31310 - Replacement Reserve - Wat	4,807,317.16	4,343,955.00	-463,362.16
31350 - Replacement Reserve - Govt	270,647.00	208,930.00	-61,717.00
31410 - Disaster Reserve-Water&Ad	4,821,712.16	4,829,839.00	8,126.84
31450 - Disaster Reserve - Govt Fun	160,072.00	166,541.00	6,469.00
Total 31 - Board Designated Reserves	**12,972,544.32**	**12,447,679.00**	**-524,865.32**
32 - Unrestricted			
32000 - Unrestricted Net Assets	25,821,050.21	26,345,915.53	524,865.32
Total 32 - Unrestricted	**25,821,050.21**	**26,345,915.53**	**524,865.32**
33 - Investment in Plant			
33110 - Investments in Utility Plant-	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-	2,145,790.80	2,145,790.80	0.00
Total 33 - Investment in Plant	**25,909,920.19**	**25,909,920.19**	**0.00**
Total Beginning Equity	**64,703,514.72**	**64,703,514.72**	**0.00**
Total Revenue	0.00	17,271,676.06	17,271,676.06
Total Expense	0.00	10,510,743.84	10,510,743.84
Total Equity and Current Surplus (Deficit):	**64,703,514.72**	**71,464,446.94**	**6,760,932.22**
Total Liabilities, Equity and Current Surplus (Deficit):	**81,342,283.00**	**87,446,587.35**	**6,104,304.35**

Revenue and Expense - Consolidated
Summary

Phelan Pinon Hills Community Services District

For the Period Ending 06/30/2026

	CURRENT			YEAR TO DATE					
	Budget	Per	$ (Unfav) Budget	YTD Budget	Jul - Per	$ (Unfav) Budget	Annual Budget	%	
Operational									
Revenue									
Total 40 - Water Consumption	508,628.68	536,820.25	28,191.57	4,833,038.13	5,196,640.02	363,601.89	4,833,038.13	107.52%	7.52%
Total 41 - Water Meter Charges	393,299.87	397,773.96	4,474.09	4,698,919.10	4,743,875.25	44,956.15	4,698,919.10	100.96%	0.96%
Total 44 - Special Assessments	0.00	0.00	0.00	274,255.96	291,122.70	16,866.74	274,255.96	106.15%	6.15%
Total 47 - Parks	2,008.80	820.00	-1,188.80	24,000.00	9,650.00	-14,350.00	24,000.00	40.21%	-59.79%
Total 48 - Other Income	80,161.01	25,122.19	-55,038.82	723,124.92	719,540.24	-3,584.68	723,124.92	99.50%	-0.50%
Total Revenue	984,098.36	960,536.40	-23,561.96	10,553,338.11	10,960,828.21	407,490.10	10,553,338.11	103.86%	3.86%
Expense									
Total 50 - Water	5,277.18	5,572.39	-295.21	19,218.55	20,718.37	-1,499.82	19,218.55	107.80%	-7.80%
Total 51 - Salary & Benefits	308,881.52	44,785.91	264,095.61	4,426,074.73	3,745,786.54	680,288.19	4,426,074.73	84.63%	15.37%
Total 52 - Board	10,006.61	4,605.81	5,400.80	119,550.00	113,684.91	5,865.09	119,550.00	95.09%	4.91%
Total 53 - Professional Fee	57,056.60	68,217.13	-11,160.53	742,949.00	917,418.72	-174,469.72	742,949.00	123.48%	-23.48%
Total 54 - Service and Supplies	174,325.85	294,634.43	-120,308.58	2,148,441.46	2,674,997.85	-526,556.39	2,148,441.46	124.51%	-24.51%
Total 58 - Utilities	111,177.01	30,643.44	80,533.57	1,328,274.10	1,369,024.41	-40,750.31	1,328,274.10	103.07%	-3.07%
Total 59 - Other Expenses-Depreciation/Amort/Other	138,213.28	135,147.16	3,066.12	1,651,291.00	1,653,028.58	-1,737.58	1,651,291.00	100.11%	-0.11%
Total Expense	804,938.05	583,606.27	221,331.78	10,435,798.84	10,494,659.38	-58,860.54	10,435,798.84	100.56%	-0.56%
Net Operational Income	179,160.31	376,930.13	197,769.82	117,539.27	466,168.83	348,629.56	117,539.27	396.61%	296.61%
Non-Operational									
70 - Property Tax Revenue									
Total 71 - Property Tax Revenue - Current	24,118.40	0.00	-24,118.40	1,952,371.32	2,020,932.04	68,560.72	1,952,371.32	103.51%	3.51%
Total 72 - Property Tax Revenue - Prior Years	9,092.45	0.00	-9,092.45	49,937.03	33,415.70	-16,521.33	49,937.03	66.92%	-33.08%
Total 73 - Property Tax Revenue - Other	5,492.48	1,555.18	-3,937.30	35,507.95	36,451.25	943.30	35,507.95	102.66%	2.66%
Total 70 - Property Tax Revenue	38,703.33	1,555.18	-37,148.15	2,037,816.30	2,090,798.99	52,982.69	2,037,816.30	102.60%	2.60%
80 - Other Revenue									
Total 82 - Meter Installation/Fees/Capacity	59,040.70	90,799.01	31,758.31	705,382.00	959,974.03	254,592.03	705,382.00	136.09%	36.09%
Total 83 - State/County Assistance General	0.00	0.00	0.00	0.00	393,988.91	393,988.91	0.00	0.00%	0.00%
Total 86 - Penalty & Other Fees	22,546.14	22,764.20	218.06	262,711.88	267,340.75	4,628.87	262,711.88	101.76%	1.76%
Total 88 - Other	191,218.76	202,867.84	11,649.08	2,284,572.00	2,598,745.17	314,173.17	2,284,572.00	113.75%	13.75%
Total 80 - Other Revenue	272,805.60	316,431.05	43,625.45	3,252,665.88	4,220,048.86	967,382.98	3,252,665.88	129.74%	29.74%
Total Revenue	311,508.93	317,986.23	6,477.30	5,290,482.18	6,310,847.85	1,020,365.67	5,290,482.18	119.29%	19.29%

	CURRENT			YEAR TO DATE					
	Budget	Per	$ (Unfav) Budget	YTD Budget	Jul - Per	$ (Unfav) Budget	Annual Budget	%	
90 - Other Expense									
Total 91 - Interest Expense	207,378.76	0.00	207,378.76	456,350.00	248,952.26	207,397.74	456,350.00	54.55%	45.45%
Total 92 - Loan Expense	0.00	0.00	0.00	15,276.27	15,276.27	0.00	15,276.27	100.00%	0.00%
Total 93 - Other Expense - Tax Processing	48.93	3.89	45.04	4,744.61	-5,109.74	9,854.35	4,744.61	-107.70%	207.70%
Total 94 - Chromium 6 Expense Reimb	71,926.15	0.00	71,926.15	859,332.00	0.00	859,332.00	859,332.00	0.00%	100.00%
Total 95 - Fair Market Value	920.70	3,771.73	-2,851.03	11,000.00	7,077.90	3,922.10	11,000.00	64.34%	35.66%
Total 90 - Other Expense	280,274.54	3,775.62	276,498.92	1,346,702.88	266,196.69	1,080,506.19	1,346,702.88	19.77%	80.23%
Total Expense	280,274.54	3,775.62	276,498.92	1,346,702.88	266,196.69	1,080,506.19	1,346,702.88	19.77%	80.23%
Net Non-Operational Income	31,234.39	314,210.61	282,976.22	3,943,779.30	6,044,651.16	2,100,871.86	3,943,779.30	153.27%	53.27%
Net Income	210,394.70	691,140.74	480,746.04	4,061,318.57	6,510,819.99	2,449,501.42	4,061,318.57	160.31%	60.31%

Statement of Cash Flows - Phelan Pinon Hills

Phelan Pinon Hills Community Services Dis 04/01/2026 - 06/30/2026

01 - WATER FUND

Cash Flows From Operating Activities	
Total Revenue	3,642,457.96
Total Expense	2,138,030.98
Net Income	**1,504,426.98**
Adjustments to Net Income	
Depr Amort Exp Accts - Depreciation & Amortization Expense Accc	391,932.89
Net Income After Adjustments	**1,896,359.87**
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12010 - Accounts Receivable - Water	219,707.36
12150 - A/R - Accrual	-15,980.28
12610 - Delinquent Accounts to Tax Roll	-38,612.86
12630 - Water Availability - WC13	-47,391.12
12910 - Accrued Interest Receivable-GF	-640,740.34
13010 - Inventory - Water Field Parts	-69,128.09
14100 - Prepaid Expense	204,426.21
14120 - Prepaid - Workers Comp	56,205.97
14130 - Prepaid Benefit	-1,598.04
21100 - Accounts Payable - Trade	-274,843.36
23320 - Customer Deposit - Meter	-2,450.00
24510 - Payroll Tax Payable	-23,103.30
24530 - Retirement W/H Payable	-14,880.30
24540 - Workers Comp Payable	-2,960.82
24560 - Retirement 457 W/H Payable	-488.62
24580 - Supplemental Ins Payable	-376.82
Net cash provided by Operating Activities	**2,548,574.28**
Cash Flows From Investing Activities	
17000 - CIP	-2,411,316.11
Net cash provided by Investing Activities	**-2,411,316.11**
Net Change in Cash	**137,258.17**
Beginning Cash Balance	**15,424,291.28**
Ending Cash Balance	**15,561,549.45**

20 - GOV'T GENERAL FUND

Cash Flows From Operating Activities	
Total Revenue	86,662.99
Total Expense	1,574.77
Net Income	**85,088.22**
Net Change in Cash	**85,088.22**
Beginning Cash Balance	**5,048,033.71**
Ending Cash Balance	**5,133,121.93**

22 - PARKS & RECREATION

Cash Flows From Operating Activities	
Total Revenue	60,803.88
Total Expense	195,040.63
Net Income	**-134,236.75**
Adjustments to Net Income	
Depr Amort Exp Accts - Depreciation & Amortization Expense Accc	15,539.31
Net Income After Adjustments	**-118,697.44**
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12200 - Accounts Receivable - Gov't	320.00
21100 - Accounts Payable - Trade	314,244.92
22210 - Deferred Revenue	-320.00
24530 - Retirement W/H Payable	-1,727.49
24560 - Retirement 457 W/H Payable	-3.47
Net cash provided by Operating Activities	**-431,211.40**
Cash Flows From Investing Activities	
17000 - CIP	-531,013.30
Net cash provided by Investing Activities	**-531,013.30**
Net Change in Cash	**-962,224.70**
Beginning Cash Balance	**6,067,879.47**
Ending Cash Balance	**5,105,654.77**

23 - STREET LIGHTING

Cash Flows From Operating Activities	
Total Revenue	191.58
Total Expense	5,282.27
Net Income	**-5,090.69**
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	82,264.31
Net cash provided by Operating Activities	**-87,355.00**
Net Change in Cash	**-87,355.00**
Beginning Cash Balance	**60,921.51**
Ending Cash Balance	**-26,433.49**

24 - GOV'T PROPERTY TAX

Cash Flows From Operating Activities	
Total Revenue	741,975.09
Total Expense	-7,203.97
Net Income	**749,179.06**
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12150 - A/R - Accrual	-1,784.57
Net cash provided by Operating Activities	**750,963.63**
Net Change in Cash	**750,963.63**
Beginning Cash Balance	**3,688,546.66**
Ending Cash Balance	**4,439,510.29**

25 - SOLID WASTE

Cash Flows From Operating Activities	
Total Revenue	80,815.73
Total Expense	10,977.13
Net Income	**69,838.60**
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	536.49
24530 - Retirement W/H Payable	-142.00
Net cash provided by Operating Activities	**69,444.11**
Net Change in Cash	**69,444.11**
Beginning Cash Balance	**374,152.38**
Ending Cash Balance	**443,596.49**

Month End Aging Report - Totals Only

Phelan Pinon Hills Community Services Dis

Revenue Code Summary

Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
400 - Payment Agreement Contract	4,047.18	250.43	55.48	0.00	392.40	4,745.49
410 - Meter Assistance Program (Payment agreement)	423.44	0.00	0.00	0.00	0.00	423.44
600 - Misc Charges - Water	9,479.13	6,821.20	5,025.54	886.11	4,558.99	26,770.97
996 - Utility Unapplied Credits	46,158.52 CR	2,594.69 CR	525.29 CR	0.00	4,346.01 CR	53,624.51 CR
C-001 - Consumption - Residential	433,201.83	72,598.10	31,305.28	2,642.07	5,240.15	544,987.43
C-002 - Consumption - Commercial	6,339.98	96.58	104.90	3.28	0.00	6,544.74
C-007 - Consumption - Multiple Res	585.79	196.59	0.00	0.00	0.00	782.38
C-009 - Consumption - School	41,465.93	0.00	0.00	0.00	0.00	41,465.93
C-011 - Consumption - Construction	5,534.22	0.00	0.00	0.00	0.00	5,534.22
C-012 - Consumption - Fill Station	2,598.50	0.00	0.00	0.00	0.00	2,598.50
C-100 - Cutoff	0.00	297.46	220.00	78.13	1,051.10	1,646.69
CHROM 6-001 - Chromium 6 Surcharge	69,978.89	13,069.70	6,194.90	1,779.83	9,746.04	100,769.36
M-001 - Meter Charge - Residential	372,977.13	71,265.76	33,562.54	9,533.19	52,451.44	539,790.06
M-002 - Meter Charge - Commercial	3,188.12	98.22	94.30	5.67	0.00	3,386.31
M-007 - Meter Charge - Multiple Res	387.64	160.44	0.00	0.00	0.00	548.08
M-009 - Meter Charge - School	5,011.62	0.00	0.00	0.00	0.00	5,011.62
M-011 - Meter Charges - Construction	2,015.85	0.00	0.00	0.00	0.00	2,015.85
M-012 - Meter Charge - Fill Station	963.73	0.00	0.00	0.00	0.00	963.73
M-015 - Misc Man Hours Customer Service/Meter	0.00	5.16	5.12	5.09	505.04	520.41
M-016 - Misc Vehicle Charge Customer Service/Meter	0.00	2.53	2.51	2.49	247.78	255.31
M-017 - Misc Parts Used Customer Service/Meter	0.00	2.00	1.98	2.02	195.46	201.46
P-001 - Penalty	0.00	18,214.34	9,087.80	2,346.18	12,360.11	42,008.43
P-002 - Penalty-Adjustment	0.00	76.37	60.20	0.60	60.00	197.17
P-003 - Miscellaneous Charges	0.00	750.51	904.92	199.12	2,918.37	4,772.92
W-002 - Bad Debt Write Off	0.00	60.18	0.00	0.00	0.00	60.18
Revenue Totals:	912,040.46	181,370.88	86,100.18	17,483.78	85,380.87	1,282,376.17

Phelan Pinon Hills Community Services Dis

Open Payable Report

As Of 06/30/2026

Summarized by Payable Account

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Payable Account:	99-0-0-21100 - Accounts Payable - Trade						
Vendor: A T VARDI	**A T Vardi, Incorporated**				**Payable Count:**	**(1)**	**1,087.50**
22585	Additional HR Consulting Svcs. - June	06/30/2026	1,087.50	0.00	0.00	0.00	1,087.50

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-53150	Outside Service		1,087.50

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: APEREN	**Apex Rentals**				**Payable Count:**	**(1)**	**7,265.36**
143654	#119 1,000 Hr Service, Replacement Cylinder	06/30/2026	7,265.36	0.00	0.00	0.00	7,265.36

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-8-54710	Vehicle Maintenance		7,265.36

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: BOOBAR	**Boot Barn Inc.**				**Payable Count:**	**(1)**	**185.91**
INV00622227	Sfty. Work Boots - S. Madrigal	05/31/2026	185.91	0.00	0.00	0.00	185.91

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-2-54680	Uniforms		185.91

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: C WELLS	**C Wells Pipeline Materials, Inc.**				**Payable Count:**	**(1)**	**13,834.02**
SINV26-3243	Inv. Parts-Saddles, Pipe, Hyd Ext Kit, Couplings	06/16/2026	12,839.00	0.00	0.00	995.02	13,834.02

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-0-13010	Inventory - Water Field Parts		478.41
01-1-0-13010	Inventory - Water Field Parts		678.81
01-1-0-13010	Inventory - Water Field Parts		5,387.50
01-1-0-13010	Inventory - Water Field Parts		1,346.88
01-1-0-13010	Inventory - Water Field Parts		1,363.04
01-1-0-13010	Inventory - Water Field Parts		1,023.63
01-1-0-13010	Inventory - Water Field Parts		3,555.75

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: CalPER	**CalPERS**				**Payable Count:**	**(3)**	**1,482.00**
18333737	Classic Contribution 1959 Survivor	06/30/2026	187.20	0.00	0.00	0.00	187.20

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-51240	Retirement		187.20

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
18334048	PEPRA Contribution 1959 Survivor	06/30/2026	1,045.20	0.00	0.00	0.00	1,045.20

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-51240	Retirement		1,045.20

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
18334143	Tier II Contribution 1959 Survivor	06/30/2026	249.60	0.00	0.00	0.00	249.60

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-51240	Retirement		249.60

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: CAR INC	**Carollo Engineers, Inc**				**Payable Count:**	**(1)**	**4,332.00**
FB83423	Hydraulic Model Professional Services	06/30/2026	4,332.00	0.00	0.00	0.00	4,332.00

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-1-1-53150	Outside Service	C0110 OUTSIDE SVCS	4,332.00			
Vendor: CHAP ROO	**Chaparosa Roofing Inc.**				**Payable Count:**	**(1)**	**13,500.00**
2026-6891-A	Zone G Booster Station Roof Replacement	06/30/2026	13,500.00	0.00	0.00	0.00	13,500.00
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-1-2-54620	Repair & Maintenance	C0110 OUTSIDE SVCS	13,500.00			
Vendor: CPS HR	**CPS HR Consulting**				**Payable Count:**	**(1)**	**5,737.50**
0020723	Ongoing HR Consulting Svcs - May	05/31/2026	5,737.50	0.00	0.00	0.00	5,737.50
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-0-1-53150	Outside Service		5,737.50			
Vendor: DEBPHI	**Deborah Jeanne Philips**				**Payable Count:**	**(1)**	**120.35**
063026	June Mileage - G, Legislative, Board Meetings	06/30/2026	120.35	0.00	0.00	0.00	120.35
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-0-1-52219	Board - Auto Expense/Philips		120.35			
Vendor: VALLE	**Don Gene Fish Jr.**				**Payable Count:**	**(1)**	**3,300.00**
VVP-0436	Streamed Meetings - May	05/31/2026	3,300.00	0.00	0.00	0.00	3,300.00
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-0-1-53150	Outside Service		2,475.00			
	01-7-7-53150	Outside Service		825.00			
Vendor: DRA TOG	**Drawing Together**				**Payable Count:**	**(1)**	**1,000.00**
PHELAN-0010	Summer Art Class 6/19	06/30/2026	1,000.00	0.00	0.00	0.00	1,000.00
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	22-2-2-54800	Programs (Park & Rec)		1,000.00			
Vendor: EMERY	**Emery Concrete & Asphalt Recycling, Inc.**				**Payable Count:**	**(1)**	**52.00**
16199	Concrete Asphalt 1/2 Dump	06/30/2026	52.00	0.00	0.00	0.00	52.00
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-1-2-54620	Repair & Maintenance		52.00			
Vendor: GENPUM	**General Pump Company, Inc.**				**Payable Count:**	**(1)**	**36,652.53**
INV00009	Booster 4A-A Pump & Motor Overhaul	04/30/2026	36,652.53	0.00	0.00	0.00	36,652.53
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-1-5-54620	Repair & Maintenance		36,652.53			
Vendor: GEOMON	**GEO-Monitor, Inc.**				**Payable Count:**	**(2)**	**646.50**
30970-1	Routine Samples - May	05/31/2026	606.50	0.00	0.00	0.00	606.50
	Distributions						
	Account Number	**Account Name**	**Project Account Key**	**Distribution Amount**			
	01-1-4-53140	Laboratory Analysis		606.50			
30970-2	Well #18 Samples	05/31/2026	40.00	0.00	0.00	0.00	40.00

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-0-17000	CIP Enterprise Funds	C0115 OUTSIDE SVCS	40.00

Vendor: USABB HD Supply, Inc. **Payable Count: (1)** **2,010.86**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
INV01071184	(12) Lead Free Pressure Gauges	06/30/2026	1,866.24	0.00	0.00	144.62	2,010.86

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-2-54500	Operating Supplies		2,010.86

Vendor: RUSH Jose A. Martinez **Payable Count: (1)** **1,930.79**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
051226	Plumbing Work at Pinon Hills CC	06/30/2026	1,930.79	0.00	0.00	0.00	1,930.79

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-2-2-54620	Repair & Maintenance		1,930.79

Vendor: LCW Liebert Cassidy Whitmore **Payable Count: (1)** **5,687.00**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
324888	Legal Svcs- General Counsel 5/31	05/31/2026	5,687.00	0.00	0.00	0.00	5,687.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-53120	Legal Services		5,687.00

Vendor: SHINE Mary Gabriel **Payable Count: (2)** **2,502.00**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
016	Painting Class 6/25	06/30/2026	1,240.00	0.00	0.00	0.00	1,240.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-2-2-54800	Programs (Park & Rec)		1,240.00

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
0616	Painting Class 6/18	06/30/2026	1,262.00	0.00	0.00	0.00	1,262.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-2-2-54800	Programs (Park & Rec)		1,262.00

Vendor: MID AME ADMI Mid America Admin & Retirement Solutions **Payable Count: (1)** **312.00**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
0362382	1Q 2026 Admin Fee	06/30/2026	312.00	0.00	0.00	0.00	312.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-51230	Employee Group Insurance		312.00

Vendor: PAR PER Partners Personnel Management Services, LLC **Payable Count: (2)** **2,646.00**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
800248325	Temp. Employee for Cust Svc. - 6/14	06/30/2026	1,470.00	0.00	0.00	0.00	1,470.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-6-53150	Outside Service		1,470.00

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
800250203	Temp. Employee for Cust Svc. - 6/21	06/30/2026	1,176.00	0.00	0.00	0.00	1,176.00

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-6-53150	Outside Service		1,176.00

Vendor: PETCAS - Petty Petty Cash **Payable Count: (2)** **50.60**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
063026	Petty Cash Reconciliation - 2026	06/30/2026	50.65	0.00	0.00	0.00	50.65

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-54440	Meeting, Seminar & Supplies		52.25
01-0-1-59310	Other Operating Expenses		-1.30
01-0-1-59310	Other Operating Expenses		-0.05

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-59310	Other Operating Expenses		-0.25

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
063026-2	Petty Cash Reconciliation	06/30/2026	-0.05	0.00	0.00	0.00	-0.05

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-59310	Other Operating Expenses		-0.05

Vendor: PHEEXP Phelan Express, Inc. **Payable Count: (1) 158.71**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
73167	Trk #29 - Oil & Filter Change	06/30/2026	158.71	0.00	0.00	0.00	158.71

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-8-54710	Vehicle Maintenance		158.71

Vendor: REBEL Rebel Oil Company, Inc. **Payable Count: (2) 3,729.55**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
7152218-IN	Fuel - 307.10 Gl.	06/30/2026	1,447.35	0.00	0.00	0.00	1,447.35

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-8-54410	Fuel Costs		1,447.35

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
7152711-IN	Fuel - 471.70 Gl.	06/30/2026	2,282.20	0.00	0.00	0.00	2,282.20

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-8-54410	Fuel Costs		2,282.20

Vendor: SITE Sitelogiq, Inc. **Payable Count: (1) 11,669.42**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
01082426	Solar Inverter Replacement	06/30/2026	11,669.42	0.00	0.00	0.00	11,669.42

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-53150	Outside Service		11,669.42

Vendor: THEGAS SoCalGas **Payable Count: (2) 78.60**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
062226-4084	Gas - Phelan Sr. Ctr. 5/21 - 6/22	06/22/2026	17.82	0.00	0.00	0.00	17.82

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-0-2-58110	Utilities		17.82

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
062226-4585	Gas - Phelan CC 5/21 -6/22	06/22/2026	60.78	0.00	0.00	0.00	60.78

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-0-2-58110	Utilities		60.78

Vendor: SCE 2439-1773 Southern California Edison **Payable Count: (3) 6.59**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
042726	Electricity Credit - Phelan Park 3/27 - 4/27	04/27/2026	-21.02	0.00	0.00	0.00	-21.02

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-3-58115	Utilities - Solar Credits		-21.02

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
052726	Electricity - Phelan Park 4/28 - 5/27	05/27/2026	14.04	0.00	0.00	0.00	14.04

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-0-2-58110	Utilities		14.04

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
062526	Electricity - Phelan Park 5/28 - 6/25	06/25/2026	13.57	0.00	0.00	0.00	13.57

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-0-2-58110	Utilities		13.57

Vendor: SPEC Spec Construction Co., Inc. **Payable Count: (1) 924,397.50**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
4	Civic Center Project - Construction	05/31/2026	924,397.50	0.00	0.00	0.00	924,397.50

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000 / CIP Enterprise Funds	C0002 IMPROVE	924,397.50				
Vendor: SDRMA	Special District Risk Management Authority				Payable Count:	(2)	338,516.85
80055	Property/Liability 2026-27	06/30/2026	267,984.51	0.00	0.00	0.00	267,984.51
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-0-0-14100 / Prepaid Expense		295,218.66				
	01-0-0-14100 / Prepaid Expense		-13,054.70				
	01-0-0-14100 / Prepaid Expense		-14,104.45				
	01-0-0-14100 / Prepaid Expense		-75.00				
80505	Workers' Comp FY 2026-27	06/30/2026	70,532.34	0.00	0.00	0.00	70,532.34
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-0-0-14120 / Prepaid - Worker's Comp		93,244.87				
	01-0-0-14120 / Prepaid - Worker's Comp		-13,741.35				
	01-0-0-14120 / Prepaid - Worker's Comp		-5,180.00				
	01-0-0-14120 / Prepaid - Worker's Comp		-3,716.18				
	01-0-0-14120 / Prepaid - Worker's Comp		-75.00				
Vendor: STEDES	Steeno Design Studio, Inc				Payable Count:	(1)	672.50
5240	Civic Center - Retaining Wall Permit fee	06/30/2026	672.50	0.00	0.00	0.00	672.50
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000 / CIP Enterprise Funds	C0002 COUNTY FEES	672.50				
Vendor: STEENT	Steven Enterprises Inc				Payable Count:	(1)	331.05
70808	Plotter Supplies	04/30/2026	310.42	0.00	0.00	20.63	331.05
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-7-7-54530 / Office Supplies		331.05				
Vendor: TESCON	Tesco Controls, Inc				Payable Count:	(1)	450.00
0088323-IN	SCADA Programming	06/30/2026	450.00	0.00	0.00	0.00	450.00
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-1-2-53150 / Outside Service		450.00				
Vendor: THE ECO	The EcoHero Show LLC				Payable Count:	(1)	2,640.00
3899	Virtual Class 6/2 & Books	06/30/2026	2,640.00	0.00	0.00	0.00	2,640.00
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	25-5-1-54800 / Programs (Solid Waste)	C0116 OUTSIDE SVCS	2,640.00				
Vendor: TRLS	TRLS Engineering, Inc				Payable Count:	(1)	1,730.00
5223-2	Parking Lot Expansion Design-Additional Staking	05/31/2026	1,730.00	0.00	0.00	0.00	1,730.00
	Distributions						
	Account Number / Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000 / CIP Enterprise Funds	C0002 OUTSIDE SVCS	1,730.00				
Vendor: TWIN	Twin Oaks Landscape & Maintenance, Inc.				Payable Count:	(1)	2,250.00
17844	Waterline to Phelan Park Bathrooms	06/30/2026	2,250.00	0.00	0.00	0.00	2,250.00

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-2-2-54620	Repair & Maintenance		2,250.00

Vendor: ULINE **Uline** **Payable Count: (2)** **1,291.46**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
209570220	EZ Ups for Field Staff	06/30/2026	700.00	0.00	61.07	54.37	815.44

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-1-54500	Operating Supplies		815.44

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
209602397	(7) Dog Waste Stations for Parks	06/30/2026	385.00	0.00	61.07	29.95	476.02

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
22-2-2-54620	Repair & Maintenance		476.02

Vendor: UNIREN **United Rentals** **Payable Count: (2)** **9,898.94**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
262658478-001	Dozer Rental- Well 18, Zone G Tank, Smithson Sprin	06/18/2026	7,837.25	0.00	0.00	0.00	7,837.25

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-2-54620	Repair & Maintenance		7,837.25

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
262658478-002	Dozer Rental- Smithson Cleanup	06/25/2026	2,061.69	0.00	0.00	0.00	2,061.69

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-2-54620	Repair & Maintenance		2,061.69

Vendor: UNIVAR **UNIVAR INC.** **Payable Count: (1)** **2,540.53**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
53973506	Liquid Chlorine - 575 Gl.	06/30/2026	2,540.53	0.00	0.00	0.00	2,540.53

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-1-3-54500	Operating Supplies		2,540.53

Vendor: XEROX **Xerox Corporation** **Payable Count: (1)** **145.45**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
IN5418827	Xerox Printer Staples	06/30/2026	145.45	0.00	0.00	0.00	145.45

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-54530	Office Supplies		145.45

Payable Account 99-0-0-21100 **Payable Count: (51)** **Total:** **1,404,842.07**

Payable Account Summary

Account	Count	Amount
99-0-0-21100 - Accounts Payable - Trade	51	1,404,842.07
Report Total:	**51**	**1,404,842.07**

Payable Fund Summary

Fund		Amount
99 - POOLED CASH	51	1,404,842.07
Report Total:	**51**	**1,404,842.07**

Project Balance Report
By Project Number

Report Dates: 06/30/2026 -

Project Number	Project Name	Group	Type	Status
C0002	ADMINISTRATIVE PROPERTY	Adminstration	Construction in Pro	Active

Revenues

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 REVENUE	C0002 REVENUE	Revenue	-963,276.03	0.00	-963,276.03
		Total Revenues:	**-963,276.03**	**0.00**	**-963,276.03**

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 ARCHITECT	C0002 ARCHITECT	OUTSIDE SERVICES	235,402.18	0.00	235,402.18
C0002 COUNTY FEES	C0002 COUNTY FEES	Fees/License	133,401.27	672.50	134,073.77
C0002 IMPROVE	C0002 IMPROVEMENTS	OUTSIDE SERVICES	3,526,846.96	0.00	3,526,846.96
C0002 LABOR	C0002 LABOR - ADMIN BUILDING	LABOR	56,326.02	9.12	56,335.14
C0002 OUTSIDE SVCS	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	1,373,353.34	0.00	1,373,353.34
		Total Expenses:	**5,325,329.77**	**681.62**	**5,326,011.39**
		Total C0002:	**4,362,053.74**	**681.62**	**4,362,735.36**

Project Number	Project Name	Group	Type	Status
C0072	Mountain Well	Wells	Construction in Pro	Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0072 LABOR	C0072 LABOR - MOUNTAIN WELL	LABOR	392.72	0.00	392.72
C0072 OUTSIDE SVCS	C0072 OUTSIDE SVCS - MOUNTAIN W	OUTSIDE SERVICES	118,681.86	0.00	118,681.86
		Total Expenses:	**119,074.58**	**0.00**	**119,074.58**
		Total C0072:	**119,074.58**	**0.00**	**119,074.58**

Project Number	Project Name	Group	Type	Status
C0078	Phelan Park Expansion	Parks	Construction in Pro	Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0078 COUNTY FEES	C0078 COUNTY FEES - Phelan Park Ex	Fees/License	52,191.28	0.00	52,191.28
C0078 ENGINEERING	C0078 ENGINEERING - Phelan Park Ex	ENGINEERING	70.44	0.00	70.44
C0078 LABOR	C0078 LABOR - Phelan Park Expansio	LABOR	10,868.33	0.00	10,868.33
C0078 OUTSIDE SVCS	C0078 OUTSIDE SVCS - Phelan Park Ex	OUTSIDE SERVICES	592,665.93	0.00	592,665.93
		Total Expenses:	**655,795.98**	**0.00**	**655,795.98**
		Total C0078:	**655,795.98**	**0.00**	**655,795.98**

Project Number	Project Name	Group	Type	Status
C0109	Reservoir 6A - 2	Tanks	Construction in Pro	Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0109 LABOR	C0109 LABOR - Reservoir 6A - 2 (Chro	LABOR	1,722.46	0.00	1,722.46
C0109 LAND	C0109 LAND - Reservoir 6A - 2 (Chro	Land	25,000.00	0.00	25,000.00
C0109 OUTSIDE SVCS	C0109 OUTSIDE SVCS - Reservoir 6A -	OUTSIDE SERVICES	90,894.70	0.00	90,894.70
		Total Expenses:	**117,617.16**	**0.00**	**117,617.16**
		Total C0109:	**117,617.16**	**0.00**	**117,617.16**

Project Number	Project Name	Group	Type	Status
C0111	ARPA project - Community Gard	Parks	Construction in Pro	Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0111 COUNTY FEES	C0111 COUNTY FEES - ARPA project	Fees/License	3,880.48	0.00	3,880.48
C0111 LABOR	C0111 LABOR - ARPA project	LABOR	5,947.99	0.97	5,948.96
C0111 OUTSIDE SVCS	C0111 OUTSIDE SVCS - ARPA project	OUTSIDE SERVICES	1,271,162.24	0.00	1,271,162.24
		Total Expenses:	**1,280,990.71**	**0.97**	**1,280,991.68**
		Total C0111:	**1,280,990.71**	**0.97**	**1,280,991.68**

Project Number	Project Name	Group	Type	Status
C0115	Well 18 - Development / Chromi	Wells	Construction in Pro	Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance

Project Number	Project Name	Group		Type	Status	
C0115 LABOR		C0115 LABOR - WELL 18 Dvlpmnt/Chr	LABOR	2,062.59	0.00	2,062.59
C0115 LAND		C0115 LAND - WELL 18 Dvlpmnt/Chro	Land	20,785.38	0.00	20,785.38
C0115 OUTSIDE SVCS		C0115 OUTSIDE SVCS - WELL 18 Dvlp	OUTSIDE SERVICES	1,140,421.58	0.00	1,140,421.58
			Total Expenses:	**1,163,269.55**	**0.00**	**1,163,269.55**
			Total C0115:	**1,163,269.55**	**0.00**	**1,163,269.55**

C0118	Electrical & Panel Replacement	Water Distribution		Construction in Pro	Active	
Expenses						
Account Key		**Account Name**	**Category**	**Beginning Balance**	**Activity**	**Ending Balance**
C0118 LABOR		C0118 LABOR - ELECTICAL PANEL AT I	LABOR	8,749.35	0.00	8,749.35
C0118 OUTSIDE SVCS		C0118 OUTSIDE SVCS - ELECTICAL PA	OUTSIDE SERVICES	111,955.98	0.00	111,955.98
			Total Expenses:	**120,705.33**	**0.00**	**120,705.33**
			Total C0118:	**120,705.33**	**0.00**	**120,705.33**

C0119	Well 16 - Development / Chromi	Wells		Construction in Pro	Active	
Expenses						
Account Key		**Account Name**	**Category**	**Beginning Balance**	**Activity**	**Ending Balance**
C0119 LABOR		C0119 LABOR - WELL 16 Dvlpmnt/Chr	LABOR	4,747.25	0.00	4,747.25
C0119 OUTSIDE SVCS		C0119 OUTSIDE SVCS - WELL 16 Dvlp	OUTSIDE SERVICES	1,193,695.91	0.00	1,193,695.91
			Total Expenses:	**1,198,443.16**	**0.00**	**1,198,443.16**
			Total C0119:	**1,198,443.16**	**0.00**	**1,198,443.16**

Summary

Project Summary

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
C0002	ADMINISTRATIVE PROPERTY	4,362,053.74	681.62	4,362,735.36
C0072	Mountain Well	119,074.58	0.00	119,074.58
C0078	Phelan Park Expansion	655,795.98	0.00	655,795.98
C0109	Reservoir 6A - 2	117,617.16	0.00	117,617.16
C0111	ARPA project - Community Garden &	1,280,990.71	0.97	1,280,991.68
C0115	Well 18 - Development / Chromium	1,163,269.55	0.00	1,163,269.55
C0118	Electrical & Panel Replacement	120,705.33	0.00	120,705.33
C0119	Well 16 - Development / Chromium	1,198,443.16	0.00	1,198,443.16
	Project Totals:	9,017,950.21	682.59	9,018,632.80

Group Summary

Group		Beginning Balance	Activity	Ending Balance
Adminstration		4,362,053.74	681.62	4,362,735.36
Parks		1,936,786.69	0.97	1,936,787.66
Tanks		117,617.16	0.00	117,617.16
Water Distribution		120,705.33	0.00	120,705.33
Wells		2,480,787.29	0.00	2,480,787.29
	Group Totals:	**9,017,950.21**	**682.59**	**9,018,632.80**

Type Summary

Type		Beginning Balance	Activity	Ending Balance
Construction in Progress		9,017,950.21	682.59	9,018,632.80
	Type Totals:	**9,017,950.21**	**682.59**	**9,018,632.80**

Solar Project and Credits Report

		Principal	Interest	Total	Running Balance	
Cost of Solar Project:		$ 5,239,947.43			$ 5,239,947.43	
Loan Received:		$ 5,000,000.00			$ (5,000,000.00)	
Loan Payments:		Principal	Interest	Total		
Total Pmts 01/2015-06/2020		$ 1,028,328.62	$ 909,777.59	$ 1,938,106.21		Y0-5
7/13/2020	12	$ 104,326.80	$ 74,468.84	$ 178,795.64		Y6
1/4/2021		$ 106,282.93	$ 72,512.71	$ 178,795.64		Y6
8/13/2021		$ 147,792.30	$ 21,689.89	$ 169,482.19		Y7
2/1/2022		$ 118,069.37	$ 51,412.82	$ 169,482.19		Y7
8/1/2022		$ 119,722.34	$ 49,759.85	$ 169,482.19		Y8
2/1/2023		$ 121,398.45	$ 48,083.74	$ 169,482.19		Y8
8/1/2023		$ 123,098.03	$ 46,384.16	$ 169,482.19		Y9
2/1/2024		$ 124,821.40	$ 44,660.79	$ 169,482.19		Y9
8/1/2024		$ 126,568.90	$ 42,913.29	$ 169,482.19		Y10
2/1/2025		$ 128,340.87	$ 41,141.32	$ 169,482.19		Y10
8/1/2025		$ 130,137.64	$ 39,344.55	$ 169,482.19		Y11
2/1/2026		$ 131,959.57	$ 37,522.62	$ 169,482.19		Y11
Total		$ 2,510,847.22	$ 1,479,672.17	$ 3,990,519.39	$ 3,990,519.39	
OM Expenses					$ 430,268.73	
			Total Cost to Date		$ 4,660,735.55	

Edison Credits Received:

	Credits Received				
2015/2016	$ 102,606.65	Total Received for Fiscal Year		Y1	*$ 102,606.65*
2016/2017	$ 363,593.28	Total Received for Fiscal Year		Y2	*$ 363,593.28*
2017/2018	$ 370,590.41	Total Received for Fiscal Year		Y3	*$ 370,590.41*
2018/2019	$ 128,314.95	Total Received for Fiscal Year		Y4	*$ 128,314.95*
2019/2020	$ 1,075,131.15	Total Received for Fiscal Year	Incl Settlement	Y5	*$ 1,075,131.15*
2020/2021	$ 119,612.47	Total Received for Fiscal Year		Y6	*$ 119,612.47*
2021/2022	$ 1,237,537.38	Total Received for Fiscal Year	Incl PY Credits	Y7	*$ 1,237,537.38*
2022/2023	$ 341,447.87	Total Received for Fiscal Year		Y8	*$ 341,447.87*
2023/2024	$ 394,731.65	Total Received for Fiscal Year		Y9	*$ 394,731.65*
2024/2025	$ 275,915.84	Total Received for Fiscal Year		Y10	*$ 275,915.84*
July - Sept 2025	$ 75,660.45			Y11	
Oct - Dec 2025	$ 30,092.22			Y11	
Jan -Mar 2026	$ 22,908.26			Y11	
Apr - Jun 2026	$ 30,000.00			Y11	
2025/2026	$ 158,660.93	Total Received for Fiscal Year		Y11	*$ 158,660.93*
Total	$ 4,568,142.58	**Total Credits to Date**			
					4,409,481.65
		Total Cost (Income)	$ 92,592.97		

Scenario **09/11/2014 Revised 09/2021**
Terms **Turnkey System, Annual O&M, 10 Year Performance Guarantee @90%**
Terms **25 Year Module Warranty, 10 Year Balance of System Warranty, 30 Year Lifecycle**
Financing Structure **20 Yr Loan Term, 3.75% interest rate, Origination Fees and Financing Fees May Apply, $0 Annual Payment Escalation**

Estimate

EOY	Utility Savings	REC Sales	O&M Expense	Pre-COD	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	Net Cash Flow
Y0	$ -	$ -	$ -	$ (198,821)	$ (198,821)	**$ 5,000,000**					$ (198,821)
2016	$ 416,265	$ 3,484	$ (35,575)	$ -	$ 384,174	$ 4,828,314	$ (171,686)	$ (185,905)	$ (357,591)	107%	$ 26,583
2017	$ 431,833	$ 3,623	$ (35,575)	$ -	$ 399,882	$ 4,650,130	$ (178,184)	$ (179,407)	$ (357,591)	112%	$ 42,290
2018	$ 447,984	$ 3,768	$ (35,575)	$ -	$ 416,177	$ 4,465,201	$ (184,929)	$ (172,662)	$ (357,591)	116%	$ 58,586
2019	$ 464,738	$ 3,919	$ (35,575)	$ -	$ 433,082	$ 4,273,272	$ (191,929)	$ (165,662)	$ (357,591)	121%	$ 75,491
2020	$ 482,119	$ 4,076	$ (35,575)	$ -	$ 450,620	$ 4,074,078	$ (199,194)	$ (158,398)	$ (357,591)	126%	$ 93,029
2021	$ 500,151	$ 4,239	$ (35,575)	$ -	$ 468,815	$ 3,867,345	$ (206,733)	$ (150,858)	$ (357,591)	131%	$ 111,223
2022	$ 318,788	$ 12,212	$ (35,575)	$ -	$ 295,425	$ 3,652,786	$ (214,559)	$ (143,033)	$ (357,591)	136%	$ (62,166)
2023	$ 333,890	$ 12,790	$ (35,575)	$ -	$ 311,105	$ 3,430,106	$ (222,680)	$ (134,911)	$ (357,591)	142%	$ (46,486)
2024	$ 349,708	$ 13,396	$ (35,575)	$ -	$ 327,529	$ 3,198,997	$ (231,109)	$ (126,482)	$ (357,591)	148%	$ (30,062)
2025	$ 366,276	$ 14,031	$ (35,575)	$ -	$ 344,732	$ 2,959,140	$ (239,857)	$ (117,735)	$ (357,591)	153%	$ (12,859)
2026	$ 383,628	$ 14,696	$ (31,946)	$ -	$ 366,378	$ 2,710,205	$ (248,936)	$ (108,656)	$ (357,591)	161%	$ 8,786
2027	$ 401,803	$ 15,392	$ (32,905)	$ -	$ 384,290	$ 2,451,847	$ (258,358)	$ (99,233)	$ (357,591)	167%	$ 26,699
2028	$ 420,838	$ 16,121	$ (33,892)	$ -	$ 403,067	$ 2,183,709	$ (268,137)	$ (89,454)	$ (357,591)	173%	$ 45,476
2029	$ 440,775	$ 16,885	$ (34,909)	$ -	$ 422,751	$ 1,905,422	$ (278,287)	$ (79,304)	$ (357,591)	179%	$ 65,160
2030	$ 461,657	$ 17,685	$ (167,208)	$ -	$ 312,134	$ 1,616,602	$ (288,820)	$ (68,771)	$ (357,591)	150%	$ (45,457)
2031	$ 483,528	$ 18,522	$ (37,035)	$ -	$ 465,015	$ 1,316,849	$ (299,753)	$ (57,838)	$ (357,591)	193%	$ 107,424
2032	$ 506,435	$ 121,398	$ 48,084	$ -	$ 675,917	$ 1,005,750	$ (311,099)	$ (46,492)	$ (357,591)	201%	$ 318,326
2033	$ 530,427	$ 20,319	$ (39,290)	$ -	$ 511,456	$ 682,875	$ (322,874)	$ (34,717)	$ (357,591)	208%	$ 153,865
2034	$ 555,556	$ 21,282	$ (40,469)	$ -	$ 536,369	$ 347,780	$ (335,096)	$ (22,495)	$ (357,591)	216%	$ 178,778
2035	$ 581,876	$ 22,290	$ (41,683)	$ -	$ 562,483	$ (0)	$ (347,780)	$ (9,812)	$ (357,591)	224%	$ 204,892
2036	$ 609,442	$ 23,346	$ (42,933)	$ -	$ 589,855	$ (0)	$ (0)	$ 0	$ -	0%	$ 589,855
2037	$ 638,315	$ 24,452	$ (44,221)	$ -	$ 618,546	$ (0)	$ -	$ -	$ -	0%	$ 618,546
2038	$ 668,555	$ 25,610	$ (45,548)	$ -	$ 648,617	$ (0)	$ -	$ -	$ -	0%	$ 648,617
2039	$ 700,227	$ 26,823	$ (46,914)	$ -	$ 680,136	$ (0)	$ -	$ -	$ -	0%	$ 680,136
2040	$ 733,401	$ 28,094	$ (48,322)	$ -	$ 713,173	$ (0)	$ -	$ -	$ -	0%	$ 713,173
2041	$ 768,146	$ 29,425	$ (49,771)	$ -	$ 747,800	$ (0)	$ -	$ -	$ -	0%	$ 747,800
2042	$ 804,536	$ 30,819	$ (51,265)	$ -	$ 784,090	$ (0)	$ -	$ -	$ -	0%	$ 784,090
2043	$ 842,651	$ 32,279	$ (52,802)	$ -	$ 822,128	$ (0)	$ -	$ -	$ -	0%	$ 822,128
2044	$ 882,572	$ 33,808	$ (54,387)	$ -	$ 861,993	$ (0)	$ -	$ -	$ -	0%	$ 861,993
2045	$ 924,384	$ 35,410	$ (56,018)	$ -	$ 903,776	$ (0)	$ -	$ -	$ -	0%	$ 903,776
TOTAL	$ 16,450,503	$ 650,194	$ (1,259,181)	$ (198,821)	$ 15,642,696		$ (5,000,000)	$ (2,151,825)	$ (7,151,826)		**$ 8,490,870**

Actual

FYE	Utility Savings	REC Sales	O&M Expense	Other Exp	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	Net Cash Flow
Y0	$ -	$ -	$ -	$ (239,947)	$ (239,947)	**$ 5,000,000**	$ (85,046)	$ (65,104)	$ (150,150)		$ (390,097)
2016	$ 102,607	$ -	$ (35,575)	$ -	$ 67,032	$ 4,914,954	$ (174,905)	$ (182,686)	$ (357,591)	19%	$ (290,559)
2017	$ 363,593	$ -	$ (35,575)	$ (24,528)	$ 303,491	$ 4,740,049	$ (181,525)	$ (176,066)	$ (357,591)	85%	$ (54,101)
2018	$ 370,590	$ -	$ (35,575)	$ -	$ 335,016	$ 4,558,524	$ (188,396)	$ (169,195)	$ (357,591)	94%	$ (22,576)
2019	$ 128,315	$ -	$ (35,575)	$ -	$ 92,740	$ 4,370,127	$ (195,528)	$ (162,064)	$ (357,591)	0%	$ (264,851)
2020	$ 1,075,131	$ -	$ (35,575)	$ (2,338)	$ 1,037,218	$ 4,174,600	$ (202,929)	$ (154,663)	$ (357,591)	0%	$ 679,627
2021	$ 119,612	$ -	$ (35,575)	$ -	$ 84,038	$ 3,971,671	$ (210,610)	$ (146,982)	$ (357,591)	0%	$ (273,554)
2022	$ 1,237,537	$ -	$ (35,575)	$ (2,315)	$ 1,199,648	$ 3,761,062	$ (265,862)	$ (73,103)	$ (338,964)	0%	$ 860,684
2023	$ 341,448	$ -	$ (35,575)	$ (1,218)	$ 304,656	$ 3,495,200	$ (241,121)	$ (97,844)	$ (338,964)	0%	$ (34,309)
2024	$ 394,732	$ -	$ (8,894)	$ -	$ 385,838	$ 3,254,079	$ (247,919)	$ (91,045)	$ (338,964)	0%	$ 46,873
2025	$ 275,916	$ -	$ (19,895)	$ -	$ 256,021	$ 3,006,160	$ (254,910)	$ (84,055)	$ (338,964)	0%	$ (82,944)
2026	$ 158,661	$ -	$ (26,138)	$ (60,346)	$ 72,177	$ 2,751,250	$ (262,097)	$ (76,867)	$ (338,964)	0%	$ (266,788)
2027	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2028	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2030	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2032	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2033	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2034	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2035	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2036	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2037	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2039	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2040	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2041	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2042	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2043	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2044	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
2045	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%	$ -
TOTAL	$ 4,568,143	$ -	$ (339,524)	$ (330,692)	$ 3,897,926		$ (2,510,847)	$ (1,479,672)	$ (3,990,519)		**$ (92,593)**

DATE: July 21, 2026

TO: Board of Directors

FROM: Don Bartz, General Manager/Treasurer
BY: David Noland, Finance Supervisor

Cash / Investment Report

As of 6/30/26

Institution	Account Type	Amount	Interest Rate	Maturity Date	Market Value	% of total Funds
CHECKING ACCOUNTS						
Flagstar Bank (DCB)	Checking / Sweep	$ 217,593.75	2.20%	N/A	$ 217,593.75	0.62%
INVESTMENT ACCOUNTS						
State of California	LAIF	$45,201.13	3.81%	N/A	$ 45,201.13	0.13%
California CLASS	Prime	$11,415,043.61	3.70%	N/A	$ 11,415,043.61	32.29%
California CLASS	Enhanced	$5,010,372.74	3.78%	N/A	$ 5,010,372.74	14.17%
Flagstar Bank (DCB)	Savings	$656,666.00	2.25%	N/A	$ 656,666.00	1.86%
Flagstar Bank (DCB)	CD (3 yr.)	$1,000,000.00	4.70%	11/9/2026	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (4 yr.)	$1,000,000.00	4.15%	11/29/2026	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (3 yr.)	$1,000,000.00	3.80%	12/9/2027	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (3 yr.)	$2,000,000.00	4.25%	12/17/2027	$ 2,000,000.00	5.66%
Flagstar Bank (DCB)	CD (5 yr.)	$1,000,000.00	4.50%	11/9/2028	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (4 yr.)	$1,000,000.00	3.80%	12/9/2028	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (4 yr.)	$1,000,000.00	4.25%	12/17/2028	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (5 yr.)	$1,000,000.00	3.80%	12/9/2029	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (5 yr.)	$2,000,000.00	4.25%	12/17/2029	$ 2,000,000.00	5.66%
Flagstar Bank (DCB)	CD (5 yr.)	$2,000,000.00	3.85%	4/21/2030	$ 2,000,000.00	5.66%
Flagstar Bank (DCB)	CD (5 yr.)	$1,000,000.00	3.95%	5/9/2030	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (5 yr.)	$1,000,000.00	3.63%	12/1/2030	$ 1,000,000.00	2.83%
Flagstar Bank (DCB)	CD (5 yr.)	$1,000,000.00	4.29%	6/10/2031	$ 1,000,000.00	2.83%
Charles Schwab	CD (3 yr.)	$250,000.00	4.65%	12/14/2026	$ 250,763.75	0.71%
Charles Schwab	CD (3 yr.)	$250,000.00	4.60%	12/14/2026	$ 250,707.50	0.71%
Charles Schwab	CD (4 yr.)	$250,000.00	4.50%	5/17/2027	$ 251,058.50	0.71%
Charles Schwab	CD (4 yr.)	$250,000.00	4.50%	12/13/2027	$ 251,442.75	0.71%
Charles Schwab	CD (4 yr.)	$250,000.00	4.55%	12/13/2027	$ 251,618.75	0.71%
Charles Schwab	CD (4 yr.)	$250,000.00	4.20%	5/21/2029	$ 250,139.00	0.71%
Charles Schwab	CD (5 yr.)	$250,000.00	4.20%	6/2/2029	$ 249,676.25	0.71%
Charles Schwab	CD (5 yr.)	$250,000.00	4.25%	6/2/2029	$ 250,227.00	0.71%
MISC ACCOUNTS						
Change Fund/Petty Cash		$ 2,000.00		N/A	$ 2,000.00	0.01%
	TOTAL	$ 35,346,877.23			$ 35,352,510.73	100%

Statement on Compliance with Investment Policy

The Distict is in compliance with the adopted Investment Policy

Statement of Ability to Meet Required Expenditures for the Next Six Months

Based upon currently budgeted revenues and expenditures, the District has sufficient financial resources to meet the anticipated expenditures for the next six months of 7/1/2026 through 1/1/2027