

## **SPECIAL FINANCE COMMITTEE MEETING AGENDA**

May 6, 2026 – 4:30 P.M.  
Phelan Community Center  
4128 Warbler Road, Phelan, CA 92371  
& Remotely (see below)

### **SPECIAL 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 2026/2027 Draft Budget**
- 5) **Review of Disbursements**
- 6) **Review of Quarterly Financials**
- 7) **Review of Solar Credits & Expenses**
- 8) **Review of Quarterly Investment Report**
- 9) **Committee Comments**
- 10) **Review of Action Items**
  - a) Prior Meeting
  - b) Current Meeting
- 11) **Set Agenda for Next Regular Meeting**
  - Finance Committee Meeting – July 21, 2026



#### **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

## 12) **Adjournment**

*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](http://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](mailto: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](mailto:awilliams@pphcsd.org) or by visiting our website and completing the signup form at [www.pphcsd.org](http://www.pphcsd.org) under the "Agendas and Minutes" tab.*

## **SPECIAL FINANCE COMMITTEE MEETING MINUTES**

March 31, 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:** Don Barz, General Manager  
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 4:30 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) **Committee Comments** – Nothing further.

#### 6) **Review of Action Items**

- a) **Prior Meeting** – None
- b) **Current Meeting** – None

7) **Set Agenda for Next Meeting** – May 6, 2026

8) **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>

2026-2027

# Budget

## DRAFT



Phelan Piñon Hills  
Community Services District





# **2026 / 2027 Budget**

For the Fiscal Year Ending  
June 30, 2027

**PHELAN PIÑON HILLS  
COMMUNITY SERVICES DISTRICT**

4176 Warbler Road  
Phelan, CA 92395  
(760) 868-1212

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## GFOA DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Phelan Pinon Hills Community Services District  
California**

For the Fiscal Year Beginning

**July 1, 2025**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Phelan Piñon Hills Community Services District for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This is the twelfth year the District applied for and received an award with GFOA. This award is valid for a period of one year only. The District believes the current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## CSMFO OPERATING BUDGET EXCELLENCE AWARD



The California Society of Municipal Finance Officers (CSMFO) presented the Certificate of Award for Operating Budget Excellence to Phelan Piñon Hills Community Services District for the Fiscal Year beginning July 1, 2025. This is the twelfth operating budget award the District has applied for and received from the CSMFO. This award is valid for a period of one year.

The District believes the 2026/2027 budget continues to conform to the standards set forth to be eligible for this award and will submit an application accordingly.

# RESOLUTION NO. 2026-10 ADOPTING THE ANNUAL BUDGET

**RESOLUTION NO. 2026-10**  
**A RESOLUTION OF THE**  
**BOARD OF DIRECTORS OF THE**  
**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**  
**ADOPTING THE ANNUAL BUDGET FOR THE**  
**FISCAL YEAR ENDING JUNE 30, 2026**

**WHEREAS**, the Phelan Piñon Hills Community Services District (“the District”) is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974, California Government Code Section 81000 et seq.; and

**WHEREAS**, there has been presented to the District’s Board of Directors a proposed Annual Budget for the Fiscal Year Ending June 30, 2027 (“2027 Budget”) in accordance with the requirements of Government Code Section 61110; and

**WHEREAS**, the Board has conducted several budget workshops open to the public and has considered all comments received during those meetings regarding the proposed 2027 Budget; and

**WHEREAS**, on June 10, 2026, the Board conducted a public hearing regarding the proposed 2027 Budget in accordance with the requirements of Government Code Section 61110 and considered all comments received at said hearing; and

**WHEREAS**, the proposed 2027 Budget has been reviewed and considered by the Board of Directors and it has been determined to be in the best interest of the District to adopt said budget for the sound financial operation of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Phelan Piñon Hills Community Services District as follows:

1. The 2027 Budget, as detailed in the budget document entitled “2026/2027 Budget for the Fiscal Year Ending June 30, 2027,” is hereby adopted. A copy of the 2026/2027 Budget is attached hereto and incorporated herein by reference.
2. The expenditure amounts designated for Fiscal Year 2026/2027, pursuant to the 2027 Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated, in accordance with the District’s Purchasing Policy.
3. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.
4. If any section, subsection, sentence, clause or phrase in this Resolution or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other

persons or circumstances shall not be affected thereby. The Board of Directors hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.

5. This Resolution will be effective immediately upon adoption.

**Adopted** this 10<sup>th</sup> day of June, 2026.

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

Rebecca Kujawa  
President, Board of Directors

ATTEST: \_\_\_\_\_  
Secretary, Board of Directors



## **PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **INTRODUCTION**



# PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT

## MESSAGE FROM THE GENERAL MANAGER

June 10, 2026

Board of Directors  
Citizens of the Phelan Piñon Hills Community Services District

On behalf of the Phelan Piñon Hills Community Services District and its staff, I am pleased to present the Budget for Fiscal Year 2026/2027. This budget reflects a District actively delivering major capital projects, maintaining essential services under increasing regulatory and financial pressure, and advancing long-term operational and financial stability. Our work is guided by a commitment to prudent fiscal management, disciplined operations, and service to our community.

The mission of the Phelan Piñon Hills Community Services District, to efficiently provide authorized services and maximize resources for the benefit of the community, remains the foundation for how this budget is developed and how the District operates each day. The District's Strategic Plan further guides this work by establishing priorities, directing resource allocation, and providing a framework for measuring progress across all service areas. Strategic Plan goals are reflected throughout the budget, including within departmental presentations:

### **Where We Have Been**

Over the past year, the District has operated through significant operational and environmental conditions that directly impacted both infrastructure and service delivery. Severe winter storm events caused widespread impacts that required immediate, sustained mobilization of staff and resources. The District responded by prioritizing system stabilization, maintaining service continuity wherever possible, and restoring critical infrastructure under challenging conditions.

The District has continued to manage increasing operational costs, evolving state mandates, and growing demands on its system. Electricity costs for water operations remain one of the District's most significant and variable expenses, while regulatory requirements, including Chromium-6 compliance and water conservation mandates, continue to shape both near-term operations and long-term planning.

Despite these conditions, the District has maintained service levels, advanced key infrastructure projects, and continued investing in the systems and facilities necessary to support reliable service now and in the future.

### **Accomplishments**

The District has advanced major capital projects, strengthened water system reliability, and continued investing in infrastructure and services that support the community.

The District's major capital projects have advanced from planning into active implementation. Construction of the Civic Center and Emergency Operations Center is now underway, representing a significant investment in the District's ability to deliver services, coordinate emergency response, and serve the public. This facility is being developed as a central hub for District operations and regional coordination, built for the community and designed to support residents and community members for decades to come.

The Phelan Park Enhancement Project is also moving forward, with construction activities delivering improvements to recreational facilities, accessibility, and overall park usability. These enhancements reflect direct community input and align with the District's long-term vision for expanded park space and amenities.

In water operations, the District has continued to implement critical infrastructure and water quality initiatives. The Chromium-6 mitigation program remains on schedule, with completed and ongoing projects ensuring compliance with the State's established standards while maintaining system reliability. As part of this effort, the District is nearing completion of two new wells, representing a significant investment in water quality compliance and long-term production capacity. The District has also completed environmental review for a 1.5 million-gallon reservoir, secured grant funding, and is moving forward with design, supporting increased storage capacity and long-term operational flexibility.

The District's financial strategy continues to produce measurable results. Investments in water rights and the District's solar program are generating sustained cost savings, reducing exposure to external cost pressures and supporting long-term rate stability. These efforts reflect a consistent approach to making decisions that provide lasting value to the community.

The District has also sustained its community outreach and solid waste diversion programs, supporting compliance with state requirements while maintaining engagement with residents through education, service programs, and community-based initiatives.

### **Upcoming and Ongoing Challenges**

As the District looks ahead to Fiscal Year 2026/2027, it will continue to manage a range of operational and financial demands while maintaining its commitment to reliable, high-quality service.

Construction of the Civic Center and Emergency Operations Center will remain a primary focus as the project continues to move forward. The District will remain actively involved in coordination, oversight, and decision-making throughout construction to ensure the project remains aligned with its intended scope and long-term operational needs.

The Phelan Park Enhancement Project will also continue progressing through construction, with a focus on delivering the planned improvements that expand recreational opportunities and enhance usability for the community.

In Water Operations, the District will continue implementing Chromium-6 mitigation projects, including bringing recently constructed facilities into operation. The District will also continue managing cost recovery for these efforts through established surcharge mechanisms. At the same time, the District is preparing for additional regulatory requirements, including long-term water conservation standards and water loss performance targets. The District also operates within an adjudicated groundwater basin, where production allocations are reduced incrementally over time, requiring ongoing planning to balance supply, demand, and system reliability. These factors will require ongoing investment in infrastructure, technology, and system optimization to maintain service levels. The addition of a 1.5 million-gallon reservoir remains a key component of this overall strategy, supporting increased storage capacity and operational reliability.

In solid waste, compliance with SB 1383 and related state requirements will remain an ongoing responsibility, requiring continued program implementation, monitoring, and community engagement.

### **Financial Overview**

The Fiscal Year 2026/2027 Budget reflects continued investment in District core services, infrastructure, and capital improvement projects, while maintaining a focus on long-term financial stability. Revenues and

expenditures have been developed to support ongoing operations, regulatory compliance, and the advancement of major projects currently underway.

The District operates through a combination of enterprise and governmental funding structures. Enterprise operations, primarily water services, are supported through user rates and charges designed to recover the full cost of service, including operations, capital improvements, debt obligations, and reserve targets. Governmental activities, including parks and solid waste services, are supported through a combination of property tax revenues, program fees, and grant funding.

The District’s current rate structure, adopted as part of the 2023 water rate study, provides a multi-year financial framework that aligns revenues with the increasing cost of operations, capital investment, and regulatory compliance requirements. This approach ensures the District maintains financial capacity, meets long-term obligations, and avoids the need for abrupt or unplanned rate adjustments.

The Fiscal Year 2026/2027 Budget is based on Enterprise Fund revenues of \$13,271,640 and Government Fund revenues of \$3,258,660, totaling \$16,530,300; Enterprise Fund expenses of \$11,695,847, and Government Fund expenses of \$1,090,991, totaling \$12,786,838; for a total net revenue of \$3,743,462.

	2025/2026 Budget	Est YE 25/26	2026/2027 BUDGET	% Over Prior Year Budget	% Over Est Yr End
Enterprise (Water) Revenue	\$12,695,989	\$13,350,561	\$13,271,640	4.5%	-0.6%
Enterprise (Water)Expenses	\$10,749,837	\$11,003,108	\$11,695,847	8.8%	6.3%
	\$1,946,152	\$2,347,452	\$1,575,793		
Government Revenue	\$3,147,831	\$3,189,844	\$3,258,660	3.5%	2.2%
Government Expenses	\$1,032,665	\$794,619	\$1,090,991	5.6%	37.3%
	\$2,115,166	\$2,395,225	\$2,167,669		
Total Revenue	\$15,843,820	\$16,540,405	\$16,530,300	4.3%	-0.1%
Total Expenses	\$11,782,501	\$11,797,727	\$12,786,838	8.5%	8.4%
<b>Total Net Revenue</b>	<b>\$4,061,319</b>	<b>\$4,742,678</b>	<b>\$3,743,462</b>		

*2026 2027 Budget Year - Finance and Budget Data/Budget Brief and Sum Tables*

The District remains committed to delivering reliable services, maintaining critical infrastructure, and advancing projects that strengthen the community. This budget reflects a continued focus on implementation, accountability, and responsible management across all areas of District operations.

I would like to thank District staff for their professionalism, adaptability, and dedication to service, particularly in response to emergency conditions and increased operational demands. I also extend my appreciation to the Board of Directors for their leadership and continued support in advancing the District’s priorities.

Respectfully,



Don Bartz  
General Manager

## **MISSION STATEMENT**

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

## **VISION STATEMENT**

*The Vision of the Phelan Piñon Hills Community Services District is to develop a Community Services District that enhances the living experience for all people within the District.*

## OFFICIALS

### BOARD OF DIRECTORS

		Term Expires December
Rebecca Kujawa	President	2028
Jeanna Mills	Vice President	2026
Deborah Philips	Director	2028
Charles Hays	Director	2026
Greg Snyder	Director	2026

### DISTRICT MANAGEMENT

Donald Bartz	General Manager
George Cardenas	Assistant General Manager / Engineering Manager
Sean Wright	Water Operations Manager

District Officials can be reached by calling (760) 868-1212



# District Profile

## History



In February 2008, the residents of Phelan and Piñon Hills overwhelmingly voted to separate local Water, Parks and Recreation, and Street Lighting services from San Bernardino County control and establish an independent Community Services District. The measure passed with 81% voter approval during the February 5, 2008, election, consolidating three special districts: Zone L-70 Water, CSA 9 Phelan Parks and Street Lighting, and CSA 56-F1 Piñon Hills Parks. This consolidation allowed the community

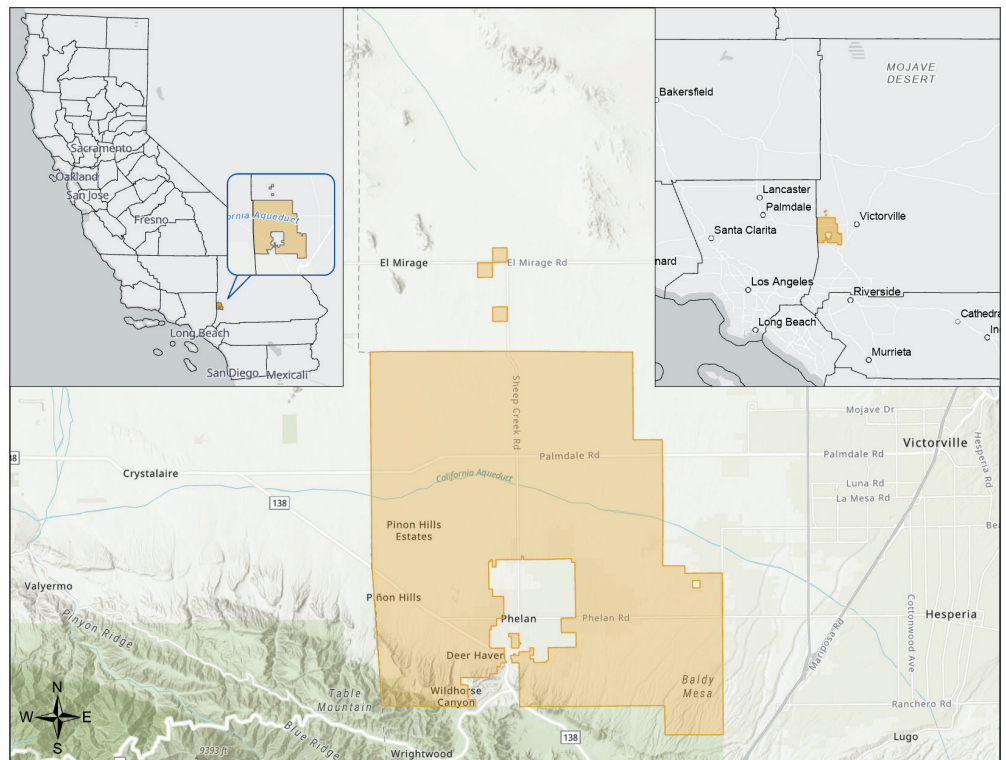
to establish local self-governance while preserving the area's rural character. The resulting Phelan Piñon Hills Community Services District (PPHCSD) encompasses approximately 128 square miles, making it the largest Community Services District in San Bernardino County.

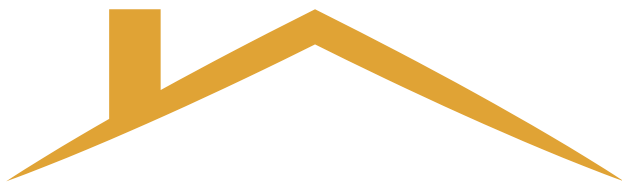
Following approval, the San Bernardino County Local Agency Formation Commission (LAFCO) issued Resolution 2994 forming the District. Initially, from March through June 2008, the District's operations continued under County management to facilitate a smooth transition.

Between July and October 2008, PPHCSD began independently managing its services, outsourcing interim operations while initiating its first recruitment process.

A General Manager was hired in August 2008, followed by the onboarding of key operational staff by November 2008.

Further expanding its services, the District activated solid waste and recycling operations in 2012 following LAFCO Proposal 3167 and adoption of Resolution 3153. The change was finalized with the issuance of a Certificate of Completion on January 24, 2012, officially broadening the District's authorized service portfolio.





# District Profile - Demographics

## Population



### Did You Know?

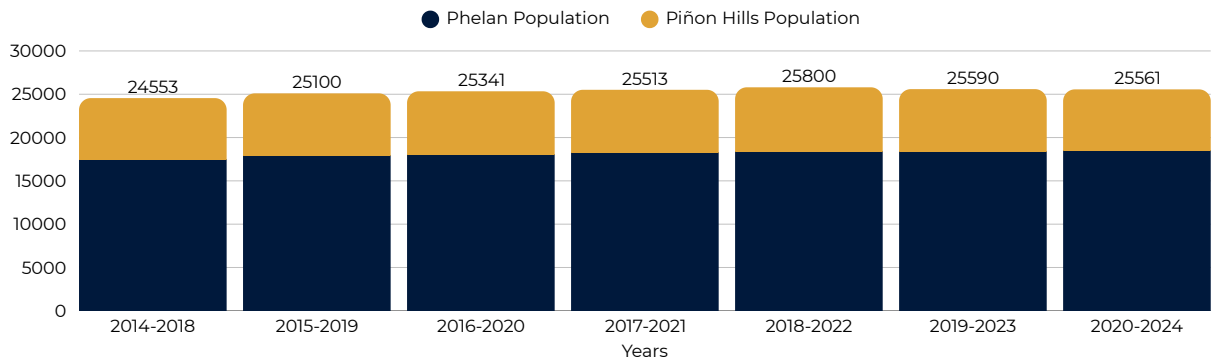
Population trends based on U.S. Census data indicate steady growth in Phelan over time, while Piñon Hills has remained relatively stable.\*



Total Population

**18,496 (Phelan) + 7,065 (Piñon Hills) = 25,561 (estimated)**

Population Trend (American Community Survey 5-Year Estimates)

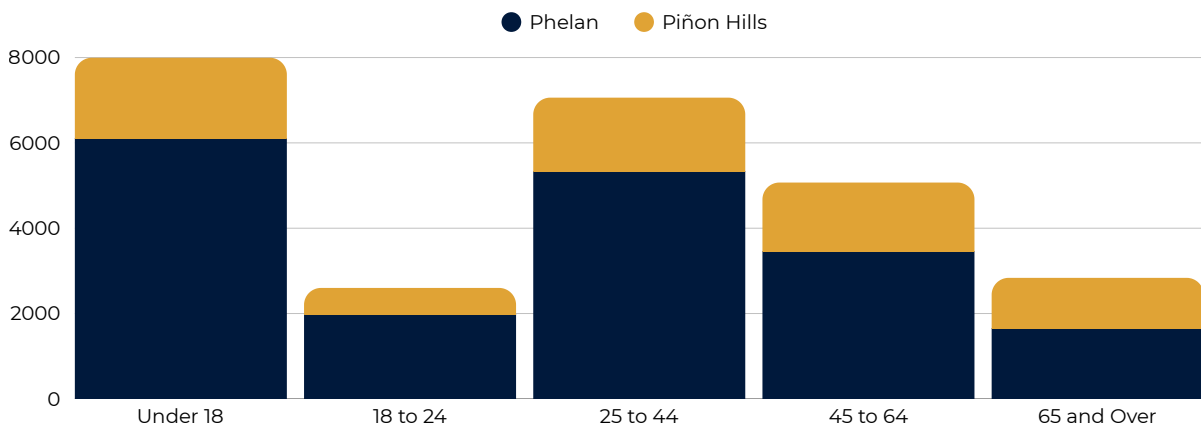


Population Breakdown by Age Group

**33.4 - Median Age: Phelan**

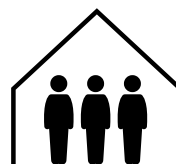
**38.7 - Median Age: Piñon Hills**

Age categories grouped for presentation.



**3.53**

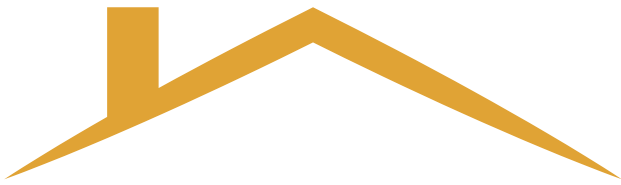
Phelan - Average Number of Persons Per Household



**3.03**

Piñon Hills - Average Number of Persons Per Household

\*Sources - U.S. Census Bureau, American Community Survey (ACS) 2020-2024 5-Year Estimates. Data shown for Phelan CDP and Piñon Hills CDP. Census geographies may not perfectly align with District service boundaries.

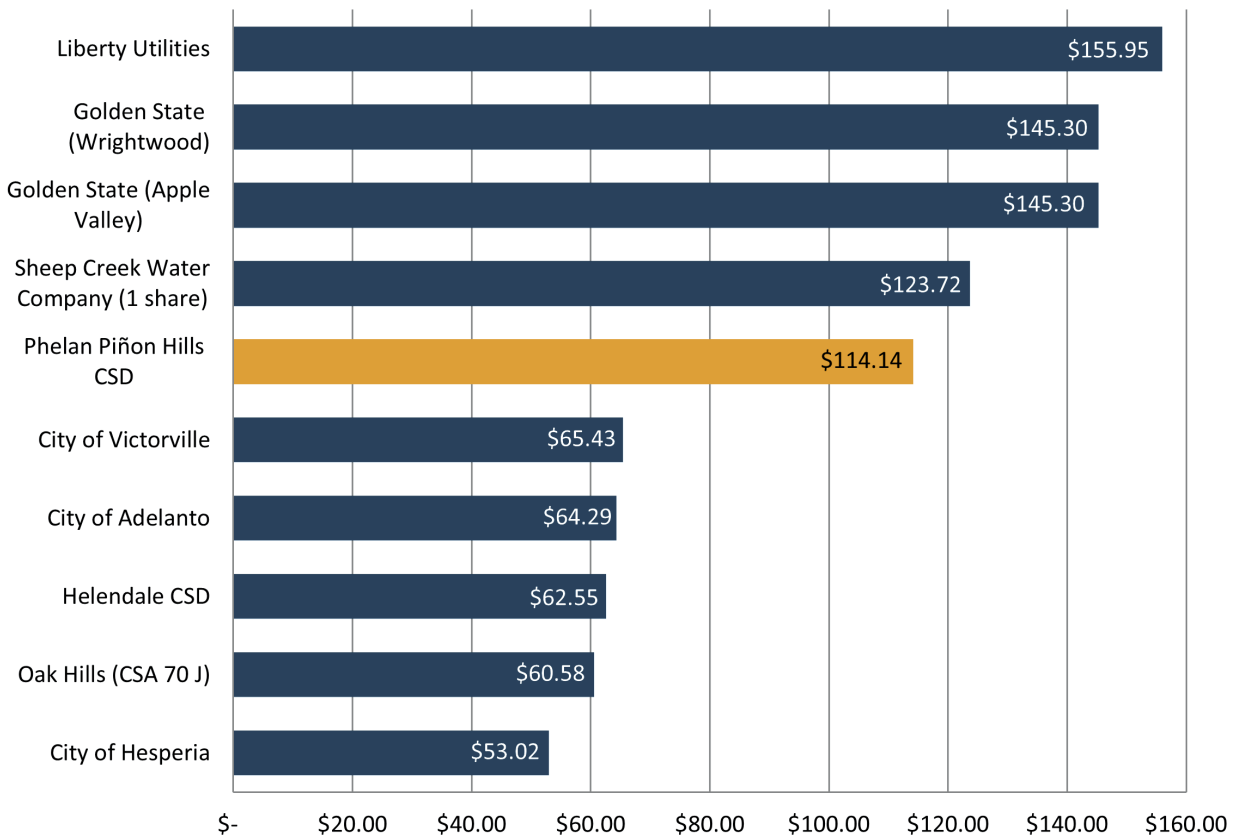


# District Profile - Water Affordability

## Affordability

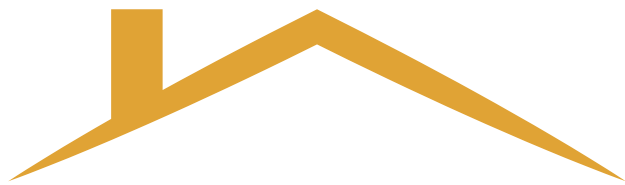
Water rates can vary significantly among providers, even within the same geographic area. This variation reflects differences in system size, infrastructure age, water sources, and operational costs. Some providers rely on costly imported water or advanced treatment processes, while others may have access to local groundwater. The number of customers served also plays a role - smaller systems often have higher per customer costs because fixed expenses like maintenance, staffing, and regulatory compliance are spread across fewer users. Additionally, governance structures (such as public versus private utilities) and long-term financial planning strategies can impact how and when rates are adjusted.

**LOCAL AVERAGE MONTHLY WATER BILL COMPARISON**  
**1" Meter with 11 HCF Consumption as of 06/30/2026**



\*Average Monthly Bill for 1" meter and 11 hcf water use. Rates as of June 30, 2026 HCF = Hundred Cubic Foot = 748 gallons  
 The annual rate change, scheduled to go into effect on July 1st of each year, will be reviewed by the Board prior to implementation to determine if cost saving measures taken throughout the year mitigate the need to change water rates.

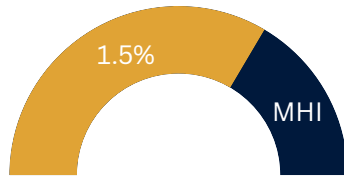
Sources: Liberty Utilities Water Rates, Golden State Water Rates, Sheep Creek Water Company Rates, PPHCSD Water Rate Study, City of Adelanto Water Rates, Helendale CSD Rates, City of Victorville Water Rates, CSA 70J Oak Hills Rates, City of Hesperia Water Rates



## District Profile - Water Affordability (cont.)



### Affordability



#### Did You Know?

The State of California measures drinking water affordability by comparing the annual cost of basic residential water service to Median Household Income (MHI). The State Water Resources Control Board considers water service potentially unaffordable if the cost exceeds 1.5% of a community's MHI. This benchmark is based on ensuring access to essential water use levels.\*

### Why Water Affordability Varies Across California

Water affordability across California reflects differences in system size, water supply sources, infrastructure costs, regulatory requirements, and community income levels. Smaller and rural systems often face higher per-customer costs due to fewer ratepayers to share fixed expenses like infrastructure upgrades and regulatory compliance, while larger urban systems benefit from economies of scale. Regional challenges such as reliance on imported water or overdrafted groundwater supplies also contribute to higher treatment and delivery costs, creating wide variability in the percentage of household income spent on water services.

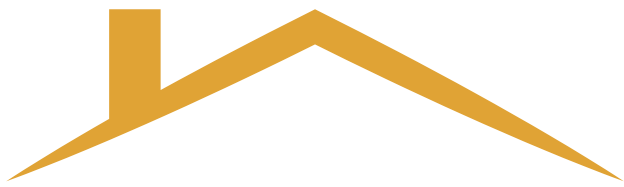


#### Why Household Size and Physical Property Size Affects Water Affordability

Household size and property size both impact water affordability. Larger households typically use more water overall, even if their per-person usage remains efficient. As a result, communities with larger average household sizes may experience higher water bills. In addition, studies also show that households on larger lots tend to have higher indoor water consumption, even when landscaping is not a factor.

Community	Avg. Household Size	Avg. Property Size (Acre)
Apple Valley (Liberty Utilities)	2.94	0.50
Wrightwood (Golden State)	2.45	0.125
Apple Valley (Golden State)	2.94	0.50
Phelan (Sheep Creek Water Company)	3.53	2.8
Phelan (PPHCSD)	3.53	2.50 - 3.00
Piñon Hills (PPHCSD)	3.03	2.50 - 3.50
Adelanto	3.90	0.12
Helendale	2.52	0.20
Victorville	3.42	0.20 - 0.25
Oak Hills	3.28	2.50 - 3.50
Hesperia	3.41	0.25 - 0.50

\*Sources - Municipal Water District of Orange County, 2020 Residential Water Use Study, U.S. EPA, WaterSense Residential End Use Study, 2016, American Water Works Association (AWWA), Residential End Uses of Water, Version 2, 2016



## District Profile - Water Affordability (cont.)

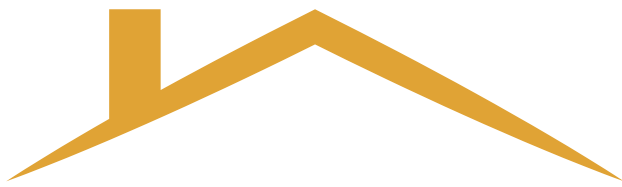
### Affordability

### District Water Rates Affordability

While water costs in Phelan (2.01%) and Piñon Hills (1.71%) slightly exceed the State's 1.5% affordability benchmark, the District continues to maintain competitive rates relative to surrounding agencies. Investments in infrastructure, regulatory compliance, and long-term water supply reliability support system sustainability and help minimize future cost volatility for customers.

Agency	# of Connect.	Aver. Monthly Bill	Annual Cost of Water	Median Household Income	% of Median Income
Liberty Utilities	20,788	\$155.95	\$1,871.40	\$65,926	2.84%
Golden State (Wrightwood)	2,817	\$145.30	\$1,743.60	\$55,697	3.13%
Golden State (Apple Valley)	2,715	\$145.30	\$1,743.60	\$65,926	2.64%
Sheep Creek Water Company	1,409	\$123.72	\$1,484.64	\$78,761	1.88%
Phelan Piñon Hills CSD (Piñon Hills)	7,446	\$114.14	\$1,369.68	\$68,289	2.01%
Phelan Piñon Hills CSD (Phelan)				\$79,914	1.71%
City of Victorville	38,282	\$65.43	\$785.16	\$70,663	1.11%
City of Adelanto	8,056	\$64.29	\$771.48	\$68,419	1.13%
Helendale CSD	2,867	\$62.55	\$750.60	\$110,586	0.67%
CSA 70J - Oak Hills	3,455	\$60.58	\$726.96	\$98,424	0.74%
City of Hesperia	27,785	\$53.02	\$636.24	\$68,971	0.92%

Sources: Agency rate schedules and PPHCSD Water Rate Study; U.S. Census Bureau, American Community Survey 2020-2024 5 Year Estimates; California State Water Resources Control Board, Drinking Water Program (Service Connection Dataset 2023)



# District Profile - Comparison to State of California

## Labor



### Did You Know?

A significant portion of residents in Phelan and Piñon Hills work in education, retail, construction, and service-related industries, with many commuting outside the immediate community for employment.



### Phelan/Piñon Hills vs. California Labor Force Statistics



#### Phelan

**54%**

Percentage of Those 16+ in Labor Force

**7%**

Unemployment Rate



#### Piñon Hills

**47%**

Percentage of Those 16+ in Labor Force

**7-8%**

Unemployment Rate



#### California

**63%**

Percentage of Those 16+ in Labor Force

**6%**

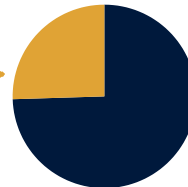
Unemployment Rate



### Phelan/Piñon Hills vs. California Household Statistics

**7%**  
Seniors Living Alone

**24%**  
Single Households



**76%**  
Family Households

**57%**  
Married Households



#### Phelan

**\$79,914**

Median Household Income

**12.7%**

Poverty Rate



#### Piñon Hills

**\$68,289**

Median Household Income

**18.6%**

Poverty Rate



#### California

**\$99,122**

Median Household Income

**12%**

Poverty Rate



**\$387k-\$441k**

Average Home Value in Phelan and Piñon Hills

**\$735k**

Average Home Value in State of California

\*Sources - U.S. Census Bureau, American Community Survey (ACS) 2020-2024 5-Year Estimates. Data shown for Phelan CPD and Piñon Hills CDP. Census geographies may not perfectly align with District service boundaries.

## **Governance**

The District is governed by an elected, five-member Board of Directors. Board members are elected to four-year terms. Of the currently seated Board, two Directors were elected in November 2022. In November 2024, three Directors were seated, one of whom is filling a vacancy and will serve a two-year term to complete the remainder of a term that began in 2022. The elected Directors set the policies of the District and provide guidance and leadership to the management and staff of the District.

The Board of Directors' regularly scheduled meetings are on the second and fourth Wednesdays of each month at 5pm in the Phelan Community Center. Additionally, the Directors are assigned to at least two standing committees, and some serve on ad hoc committees as needed. The committees have regularly scheduled monthly meetings for Engineering, and quarterly meetings for Parks, Recreation and Street Lighting, Solid Waste and Recycling, Legislative, and Finance. These meetings are open to the public who are encouraged to attend.

Resolution 2026-02, Section 1.1 states: The Board shall govern the District. The Board shall establish policies, direction, procedures, and oversight for the operation of the District. The Board shall provide for the implementation of those policies, which is the responsibility of the District's General Manager.

The elected board members delegate management responsibility of the day-to-day operations of the District to an appointed General Manager who, in turn, employs all personnel at the District, including department managers and supervisors. The District currently employs twenty-seven full-time personnel. The District's General Manager, General Counsel, and external Auditor report directly to the Board of Directors.

## **District Services**

As outlined by San Bernardino County LAFCO 3167 Staff Report, the District provides the following within its service area:

**Water:** Supply water for any beneficial use as outlined in the Municipal Water District Law of 1911 (commencing with Section 71000) of the Water Code.

**Park and Recreation:** Acquire, construct, improve, maintain, and operate recreation facilities, including, but not limited to, parks and open space in the same manner as a recreation and park district formed pursuant to the Recreation and Park District Law (commencing with Section 5780) of the Public Resources Code.

**Street Lighting:** Acquire, construct, improve, maintain, and operate street lighting and landscaping on public property, public right-of-way, and public easements.

**Solid Waste and Recycling:** Collect, transfer, and dispose of solid waste and provide solid waste handling service, including, but not limited to, source reduction, recycling, composting activities, pursuant to Division 30 (commencing with Section 40000), and consistent with Section 41821.2 of the Public Resources Code.

## ***Water***

The primary component of the District is water service. Being efficient in every aspect is essential and will help in improving fiscal responsibility as well as system integrity.

Developing relationships with neighboring water companies, agencies, and resources will enable everyone to be more responsible and efficient; therefore, the District is looking at joint ventures whenever it is viable.

The District operates and maintains a considerable infrastructure in order to provide safe, good tasting water to the residents and businesses within a 128 square mile service area. The water service area is almost entirely residential, with approximately 99 percent of the water service connections serving single-family residences. The water infrastructure consists of 16 wells (approximately 1,000 feet deep) in six well fields, and 35 reservoirs with a combined capacity of approximately 12,000,000 gallons, 4 de-sanding tanks, 25 booster stations, 69 booster pumps, and 33 pressure reducing stations in 17 pressure zones, with approximately 348 miles of pipeline ranging from 4-inches to 16-inches in diameter.

The District obtains its water supply from the local groundwater aquifer, which is managed by two water authorities: Mojave Water Agency (MWA) and Antelope Valley Watermaster (AVW). If the District produces more than its allowance of groundwater in the MWA basins, the District may purchase replacement water from MWA, who replenishes the groundwater primarily with imported water from the State Water Project. If the Districts pumps any water out of the AVW basin, the District must pay the per unit fee, which changes annually.

The District encourages water conservation and offers incentive programs in partnership with the Alliance for Water Awareness and Conservation (AWAC), through the Mojave Water Agency, plus resource material to promote desert landscape. The District is focused on providing service now and for future generations.

### ***Parks and Recreation***

The District operates and maintains community centers with senior centers and two parks. The District continues to expand and improve these facilities to promote use. The District partners with the seniors at the two facilities and throughout the District to create programs that are beneficial to the community at large. The District also partners with local sports organizations and service clubs to create sports programs and activities in the community.

Parks and recreation are a vital component to any community. It not only adds beauty, but provides safe areas for activities of individuals, families, and groups. As part of the District, there are two community centers. These centers are utilized for a wide range of activities and are available to the community for a small fee. The District currently offers several events and activities and continues to explore various recreation ideas for the community.

Adjacent to the centers, the parks have picnic tables, playgrounds, basketball courts and other activities. They are available from morning until dusk. The District is looking to develop a large park facility that will have athletic fields, as well as standard park integrity. The District owns vacant parcels throughout the District for future park and recreation facilities.

### ***Street Lighting***

The streetlights primarily service the business district of Phelan. There are also lights at strategic intersections to help in providing safety to the community. Expansion of the street lighting to other intersections is considered based upon a safety need, but the District does respect the San Bernardino County "Dark Sky" ordinance and encourages residents to do the same.

### ***Solid Waste and Recycling***

The District administers solid waste and recycling programs and is responsible for compliance with state and federal mandates. The District coordinates solid waste and recycling programs and provides a variety of events within the community. The District works closely with the contractual hauler, CR&R, to help accomplish these tasks.

## BY THE NUMBERS: SUMMARY OF DISTRICT INFORMATION

### Phelan Piñon Hills Community Services District Demographic Summary

#### Water System:

Number of Pressure Zones	17
Miles of Water Main	348
Reservoirs	35
Wells	16
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	33
Service Connections (Meters)	7,446

#### Parks and Recreation Facilities:

Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2

#### Street Lighting:

Number of Street Lights	92
Number of Lights at RR Crossings	1

#### Solid Waste and Recycling:

Number of Residential Customers	5,706
Number of Commercial Customers	115

#### Misc. Statistical Information

Population	26,058
Service Area	128 square miles
Employees	27 Full Time
Enterprise Fund Budget	\$11,695,847
Government Fund Budget	\$1,090,990
Capital Budget - Funding with Operations	\$6,851,500

## BUDGET PROCESS AND SCHEDULE

Each year, staff is tasked with preparing a budget for consideration at an annual public hearing in June. The process leading up to the hearing includes several public meetings to provide the Board and the public with information for consideration and opportunity for input on the budget process. These public meetings include workshops, committee meetings, and board meetings.

Beginning in January, managers and supervisors gather information in preparation for the budget. They consider the District goals, department goals, and state and federal mandates. They review various analyses for their areas of responsibility, such as water quality, customer service, conservation, production, and operations. They consider the age, wear and tear, and other impacts to assets in order to determine any repairs or replacements that need to occur. They review and consider operational needs in order to accomplish the tasks necessary to meet goals and mandates. After a complete review and analysis, considering all internal and external impacts, managers and supervisors provide their budgetary requirements for consideration. Board committees review and provide updates to long range capital and maintenance plans for inclusion in the budget. Staff identifies assumptions to be used based on the consumer price index and other economic factors. Considering these guidelines, staff begins the process of developing a Draft Budget. Staff incorporates the data received from managers and committees with the assumptions, as directed by the Board, to generate the Draft Budget. The Draft Budget is prepared by management and presented to the Finance Committee for consideration prior to being presented to the full Board for review. The Final Draft Budget is made available for review by the public and is presented to the Board during the public meeting for final review, consideration, and adoption. All of these meetings are open and public, and the District encourages public attendance and participation.

The events listed below were scheduled to promote public participation and ensure the public has the opportunity to become familiar with and involved in the budget process. The Public is invited to all public meetings and encouraged to attend.

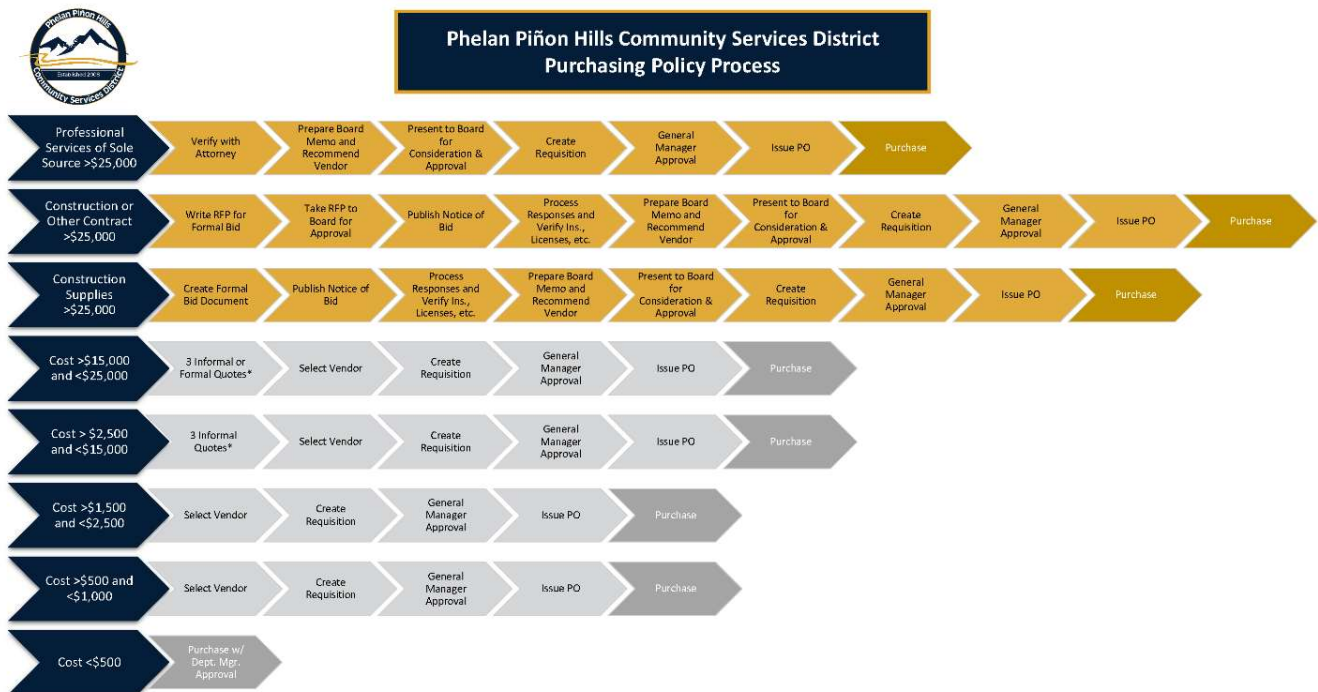
Date/Location	Time	Public Meeting
January & February 2026	Various	Board Committees and staff develop long range plans and goals. Staff accumulates preliminary budget numbers, quotes and estimates
February 17, 2026 Tuesday Phelan Community Center & Zoom	5:00 PM	Special Board Workshop – Board reviews and approve Long Range Capital Plans, Capital Budgets, and Goals
March 31, 2026 Thursday Phelan Community Center & Zoom	4:30 PM	Special Finance Committee – Review Draft Budget
April 14, 2026 Tuesday Phelan Community Center & Zoom	5:00 PM	Special Board Workshop – Review Draft Budget
May 6, 2026 Wednesday Phelan Community Center & Zoom	4:30 PM	Finance Committee – Review final draft budget
June 10, 2026 Wednesday Phelan Community Center	5:00 PM	Regular Board Meeting - <b>Budget Hearing</b> - Budget approval (with any modifications identified as a result of the hearing)

# BUDGETARY CONTROL AND FINANCIAL PRACTICES

## Budgetary Control

The Board of Directors adopts the Phelan Piñon Hills Community Services District (District) annual budget, after public workshops, public meetings, and a public hearing, by June 30 of each year. The budget is adopted on a basis that does not differ materially from Generally Accepted Accounting Principles (GAAP). The budget is in effect from July 1 of the current year to June 30 of the following year. The Board may modify the budget at any time with majority approval.

The General Manager maintains budgetary controls to ensure compliance with the appropriated budget approved by the Board of Directors. The Board approves the appropriation limit each year and the operational and capital budgets remain under the limit established by law (GANN Limit for appropriations) and approved by the voters in November 2008. The level of budgetary control (the level at which expenditures cannot exceed the adopted amount) is addressed in the District's Budget Policy, Resolution No. 2024-04, section 1.9, where it states that the General Manager can go over or be under budget on a line-item basis, with explanation, as authorized in the District Purchasing Policy, provided it does not impact the overall Budget. The General Manager is authorized to implement appropriations as approved in the adopted budget, within the parameters of the purchasing policy approved by the Board. It is the responsibility of the General Manager to establish adequate controls to ensure expenditures do not exceed the approved budget. The purchasing policy provides the standards and approval levels by which purchases can be made. Additionally, rules of procedure are established by the General Manager to ensure against abuse of public interest. Supplemental appropriations during the year must be approved by the Board of Directors. These appropriations, representing amendments to the budget during the year, could be significant in relationship to the original budget as adopted.



\*The General Manager may, at their discretion, require formal quotes. Formal quotes are REQUIRED for Capital Expenditures, Contracts for Professional Services or Leases, Annual POs for Supplies, and/or Maintenance and Repair Services. Formal Quotes require a written bid/quote. Informal quotes can be obtained through phone, email, etc. Be prepared to show documentation to auditors and/or managers.

The Board reviews the budget and compares it to actual revenues and expenses at the Finance Committee quarterly. The financial reports are presented to the Board on a quarterly basis for consideration. Budget adjustments may be authorized by the Board of Directors as outlined in Resolution 2024-04.

## **Accounting and Financial Practices**

The District's accounting and budgetary records are maintained using an accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, such as unbilled but utilized utility services recorded at year end. The budget detailed in this document is used as a management tool for projecting and measuring revenues and expenses.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Funds are organized into two major categories: Government and Enterprise (or proprietary) categories:

**Government Funds**                      Parks and Recreation, Street Lighting, and Solid Waste and Recycling.

**Enterprise Funds**                      Water  
Note: Water activities represent 98% of District functions.

## **Financial Planning**

The District's financial plan is a strategic tool designed to support its mission of delivering essential services while making the most of available resources for the long-term benefit of the community. It provides a framework for responsible fiscal management, guiding investment decisions that align with the District's core priorities, anticipated growth, and regulatory obligations.

In alignment with evolving priorities and infrastructure needs, the plan outlines targeted investments that will have a significant impact on future budgets. Key financial priorities include:

- Funding infrastructure upgrades, including the expansion of water storage capacity and replacement of aging facilities.
- Allocating resources to ensure ongoing compliance with water quality standards.
- Investing in the development and enhancement of community parks and recreational facilities.

These initiatives are designed to ensure long-term sustainability, service reliability, and improved quality of life for the District's residents.

The District continues to look for alternative ways to increase revenue and decrease expenses to minimize rate changes to customers. In 2012 and 2015, the District purchased water rights, which resulted in a savings of reduced water rights fees. Even after repaying the \$7.5 million dollar loan, this purchase is estimated to save the District \$18.5 million dollars over thirty years. In 2016, the District installed a 1.16-megawatt solar project that results in credits against the District's most costly (currently over \$1,600,000 per year) expense: electricity. After loan repayment, the estimated savings due to the solar were projected to be \$8.3 million dollars over thirty years. The combined results of these two measures are savings estimated to exceed \$26.8 million dollars over the next thirty years.

### **Current Financial Plans**

In 2023 due to the impacts of hyperinflation, rising capital and operational expenses the District completed the most recent water rate study. On October 11, 2023, after exceeding notification and meeting requirements of Proposition 218 (now Articles XII C & D of the California Constitution), the Board held a public hearing on the proposed multi-year rate change and adopted the rate schedule. The Board of Directors reviews the approved rate changes each year to verify the necessity of the rate change, and to determine if the change can be reduced as a result of District efforts to lower expenses and obtain additional revenues to help mitigate the costs of operations. This aims to create a financial blueprint, ensuring that revenues align with the ongoing operational and capital demands, uphold debt covenants, and meet designated reserve targets of the District.

The District has taken a strategic and proactive approach to achieving compliance with the State of California's water quality regulations for Chromium-6. In anticipation of a finalized maximum contaminant level (MCL), the District has spent several years evaluating and implementing a range of mitigation strategies, including well profiling and infrastructure expansion. These efforts reflect the District's commitment to ensuring the long-term safety and quality of the community's drinking water supply while maintaining fiscal responsibility. In April of 2024, the State adopted a new MCL of 10 parts per billion (ppb) MCL. While the levels found in the District's water supply (at certain sources) remain significantly below the federal standards (100 ppb), it slightly exceeded the new state standards. The District has already invested approximately \$9.0 million dollars in mitigation, planning, and implementation. To complete the compliance effort, an additional \$4.7 million dollars in projects have been approved, of which \$2.0 million is expected to be funded through grants. The revised total District costs of \$11.7 million represents a \$5.3 million reduction from the District's original \$17 million estimate. To recover costs associated with these critical compliance efforts, the District will continue collecting a Chromium-6 surcharge from customers.

The cost of pumping water has been steadily increasing, a trend that has been especially evident over the past three to five years. Over the last three years alone, pumping costs have risen by a total of 25%. For Fiscal Year 2026/27, the District has included a projected 5.0% increase in electricity costs, bringing the total budgeted expense for electricity to \$2.05 million.

### **Long-Term Financial Plans**

The District has developed 10-year plans for infrastructure repair, replacement, and additions. The additional facilities for the Water Fund are projected based on the District's Water Master Plan as growth occurs. A Parks Master Plan was completed in 2019 outlining long range plans and priorities. The plan is scheduled to be updated this upcoming year. Parks and Recreation and Solid Waste and Recycling plans are developed by staff and the Committees. The repairs and replacements for all funds are based on estimated useful life of District facilities. These plans are updated and reviewed by the Board of Directors each year.

Phelan Pinon Hills CSD remains committed to enhancing recreational opportunities for the community by expanding Phelan park. To support this effort, the District is actively pursuing additional funding sources, including state and federal grants. The District's long-term goal is to develop a vibrant, multi-use community space that meets the growing needs of residents.

### **District Strategic Plan**

The District updated and adopted the Strategic Plan in 2021/2022, with the latest amendment coming in March 2024. The plan was developed by BHI Management Consulting. BHI had numerous meetings with the Board of Directors, management, staff, and the public, to bring forth a comprehensive plan that provides focus for development of the District. The plan's current Vision to Action Table is on the following pages. The full plan is available on the District's website and is sited throughout this document in reference to goals and plans for the coming year.

## STRATEGIC PLAN VISION TO ACTION TABLE

Strategic Element	Strategic Goals	Completion Time Frame
<b>1.0 Water Operations</b>	1.1 Chromium-6 Mitigation	2026/2027
	1.2 Water Conservation	Ongoing
	1.3 Water Resources	2025/2026
	1.4 Water Production & Storage	2026/2027
	1.5 Emergency Preparedness	2026/2027
	1.6 Complete Civic Center	2026/2027
<b>2.0 Parks, Recreation, &amp; Street Lighting</b>	2.1 Phelan Community Park Expansion	2027
	2.2 Parks Master Plan Update	2027/2028
	2.3 Complete Parks Portion of the Civic Center Building	2026/2027
	2.4 Public and Private Partnerships for Parks and Recreation Programs	Ongoing
	2.5 Street Lighting	Ongoing
<b>3.0 Solid Waste, Recycling, &amp; Organics Disposal Compliance</b>	3.1 Franchise Amendment	2026/2027
	3.2 School Outreach Program	Ongoing
	3.3 SB 1383 Outreach & Education	Ongoing
	3.4 Additional Diversion Programs	Ongoing
<b>4.0 Fiscal Efficiency</b>	4.1 Annual Budget Process	Ongoing
	4.2 Periodic Financial Studies	Ongoing
	4.3 Annual Audit	Annual
	4.4 Fiscal Policies	Ongoing
	4.5 Financing	Ongoing
<b>5.0 Strategic Partners and Public Affairs</b>	5.1 Increase Communication to the Public	Ongoing
	5.2 Community Business & Organization Outreach	Ongoing
	5.3 Involvement in Professional Organizations	Ongoing
	5.4 Outreach to Legislators and Local Agencies	Ongoing
<b>6.0 Personnel Management</b>	6.1 Retention & Development	Ongoing
	6.2 Internal Communication	Ongoing
	6.3 Team Building	Ongoing
	6.4 Succession Planning	Ongoing
	6.5 Personnel Policies	2025/2026

## FINANCIAL POLICIES

Phelan Piñon Hills Community Services District financial policies include many of the District's financial management practices that are used by District staff as guidelines for operational and strategic decision making related to current and future financial matters. The purpose of establishing these policies is to set parameters in which the District can operate to best serve its constituents. Some policies are flexible when they are utilized by District staff as management tools to monitor the District's finances, while others are restrictive to emphasize accountability.

These policies are drafted as living documents to maintain their effectiveness in order to accommodate changes. District staff and Board Members review these policies periodically to accommodate minor changes to the existing policy or major changes in financial priorities as approved by the Board of Directors at its sole discretion.

The District's primary financial policies encompass the following areas:

- Budget Policy
- Investment Policy
- Reserves Policy
- Revenue Policy
- Purchasing Policy

The financial policies can be found on the PPHCSD website:

<https://www.pphcsd.org/ordinances-and-resolutions>

### **Budget Policy – Resolution 2024-04**

The Budget Policy formally documents the budget goals and practices. The budget policy addresses legal requirements, balanced budget definition and goals, periodic reporting requirements, and assumption guidelines. The District considers a budget as balanced if there are sufficient net revenues to cover the cost of operations and debt service. Adjustments to the budget may be made in compliance with 1.8 of this policy.

### **Investment Policy – Resolution 2020-01**

The Investment Policy provides guidelines for ensuring the safety of funds invested while maximizing investment interest income to the District. The policy and procedures are written to be in accordance with California Government Code Sections 53600 et seq. and 53635 et seq. The three principle investment factors of Safety, Liquidity, and Yield are to be taken into consideration, in the specific order listed, when making investment decisions.

### **Reserves Policy – Resolution 2024-05**

The District Reserves Policy was established to protect the District's customers, taxpayers, investments in various assets and commitments under numerous financial, regulatory, and contractual obligations. The efficient management of these reserves, when combined with their appropriate fortification, add additional assurance that current levels of safety, service reliability, and quality will continue.

Reserves are broken down into three areas: Operations, Property Plant and Equipment Replacement, and Disaster Response.

- Operating Reserves has a goal of six months, and no less than three months, of operations, based on the current budget, and includes a debt service reserve, as required by debt covenants.
- Property, Plant and Equipment (PPE) Reserves has a goal of two times, not to exceed four times, of the total annual depreciation. This is to assure there is adequate funding available to make major repairs (extending the useful life of the asset), and replace PPE as is necessary.

- Disaster Response Reserves has a goal of 10% of total assets (excluding Land and Water Rights). This is to help ensure that, in the event of a disaster, the District will have the funds necessary to repair and/or replace assets that are damaged.
- Rate Stabilization Reserves has a goal of 5% to 10% of water revenues. This is to help smooth out revenue variability resulting from various factors.

**Revenue Policy – Resolution 2021-20**

The Revenue Policy establishes the District’s basic policies and procedures concerning revenues received by the District. The policy shall include guidelines to design, maintain and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support District services, in accordance with GAAP, and state and federal laws.

Revenue received by the District shall be utilized in accordance with this policy. Revenue received for specific funds within the District shall be utilized for expenses and obligations incurred by that fund. Revenue received into the Governmental Fund will be distributed in accordance with the Budget and the policies and approved by the Board of Directors.

**Purchasing Policy – Resolution 2022-05**

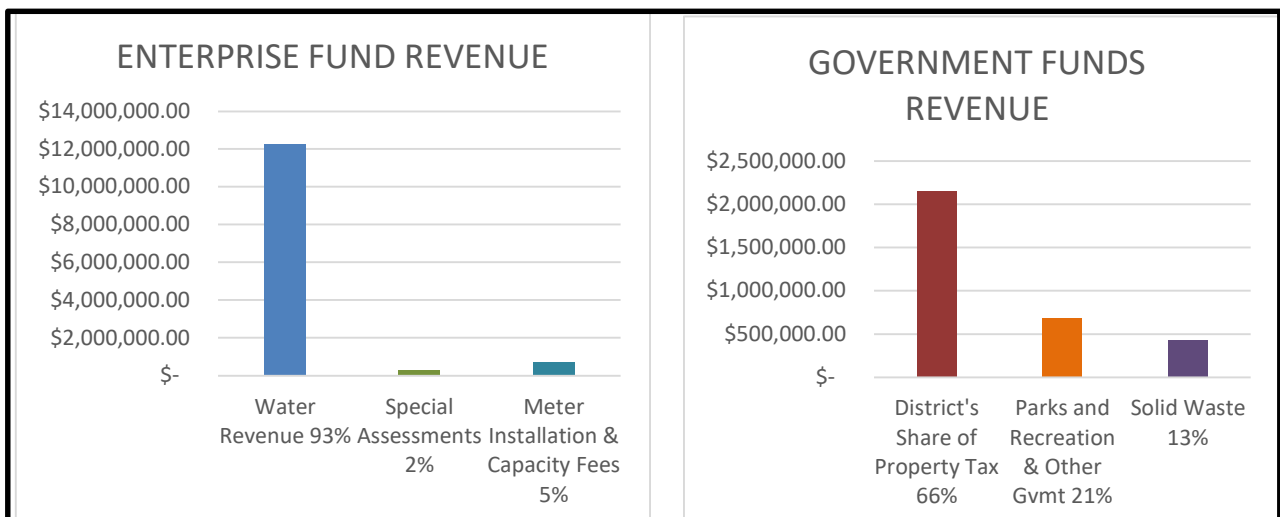
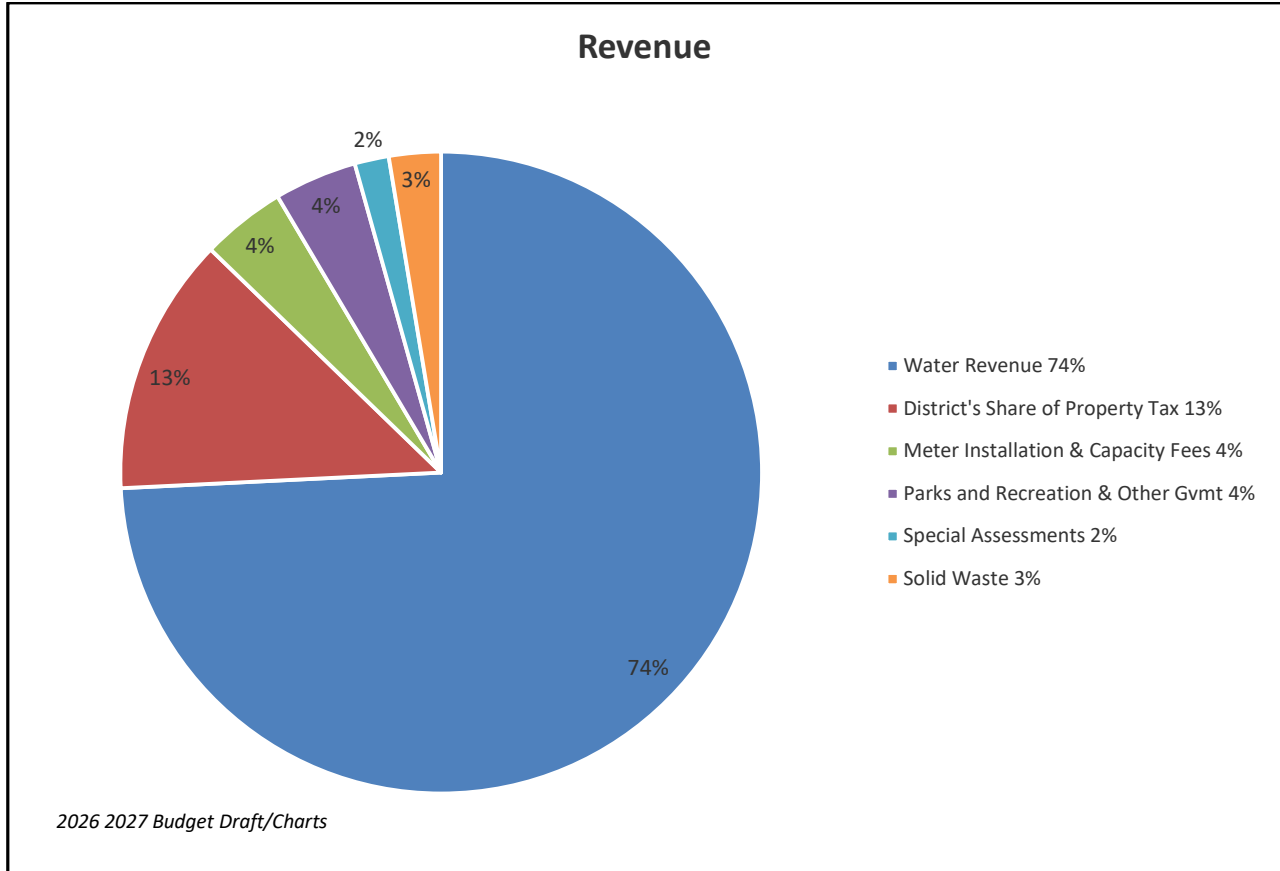
The Purchasing Policy standardizes the purchasing procedures of the District, thereby securing advantages of a centralized and uniform purchasing policy, saving the taxpayers money and increasing public confidence in the procedures for District purchasing; to promote the fair and equitable treatment of all customers and suppliers, and to set forth the duties and responsibilities of the General Manager and District staff. The purchasing policy is reviewed periodically and updated as deemed appropriate by the Board of Directors.

A summary of the Purchasing Policy, as adopted by Resolution #2022-05:

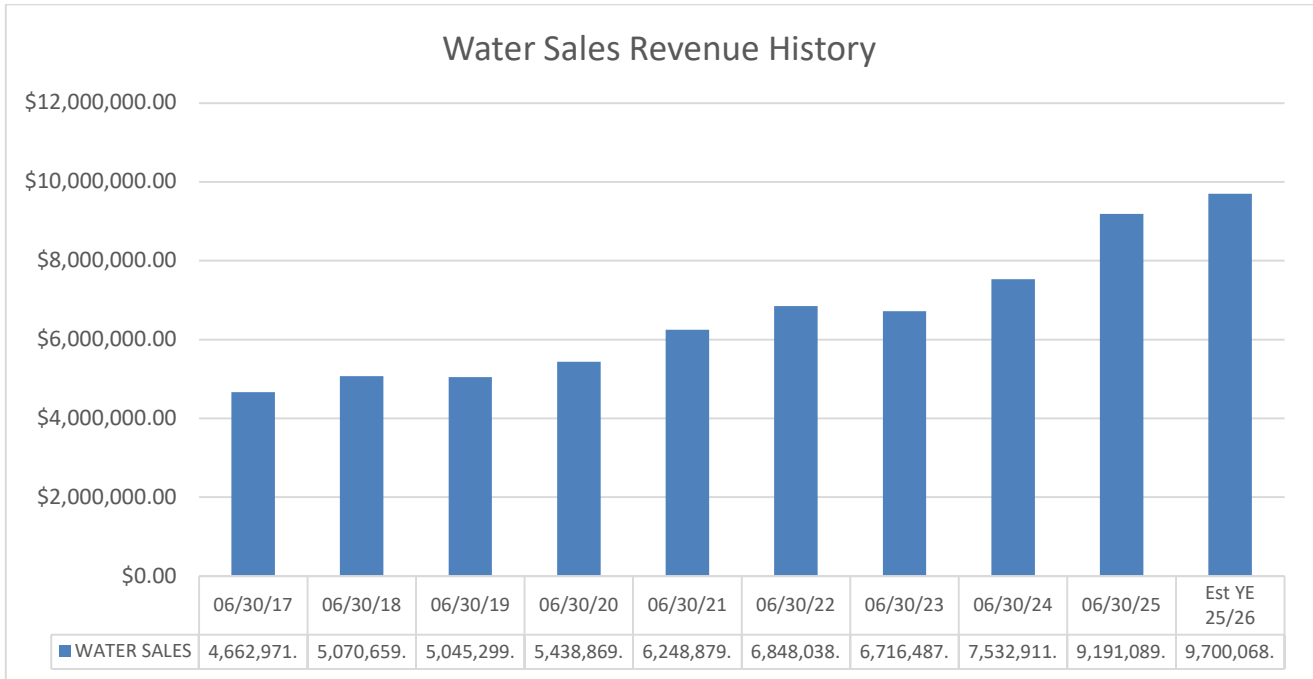
- Less than \$5,000    Managed by rules of procedures established by the General Manager
- \$5,000 - \$15,000    Requires three quotations and approval of the General Manager
- \$15,000-\$25,000    Requires price quotations and informal or formal bids and approval of the General Manager
- Exceeding \$25,000    Requires Board approval

## SOURCES OF REVENUE

The District receives revenue from two primary sources: Water sales and use fees, and property tax. The basis for budgeted water revenue is a 4% increase in consumption and meter fees. Based on the water rate study, a rate change of 4% is scheduled to be effective July 1, 2026. The basis for property tax revenue budgeted is as reported from the County for the coming year. The District is projecting similar activity of most events and programs for the coming year.



**Water Revenue: Sales and Use Fees** (74% of total revenue) – Enterprise Fund – The District’s primary business activities are from the administration, production, treatment, and distribution of water through approximately 7,446 meters to approximately 26,058 residents.



2026 2027 Budget/History Charts

Rates and fees are determined based on the costs of production, treatment, distribution, administration of water service, state and federal mandates, and debt service. In 2019, the Board approved a multi-year water rate structure, which included water rate changes of approximately 6% per year beginning July 1, 2020. The 2020 rate change was deferred to February 1, 2021, in response to the COVID-19 pandemic. Revenues necessary to meet operational requirements were transferred from the Operations Reserve Fund. In the spring of 2021, in response to unforeseen agricultural usage the District conducted another rate study to define the impact of the exorbitant amount of water being consumed. Hyperinflation, rising capital and operational expenses caused the District to undergo the most recent water rate study. The Board approved the revised rate schedule to be effective November 1, 2023.

## Historical and Future (Pending Board Review) Water Rates

	Water Rates - Approved May 6, 2020		Water Rates - Approved December 1, 2021			Water Rates - Approved October 11, 2023				
	Effective 02/01/21	Effective 07/01/21	Effective 01/01/22	Effective 07/01/22	Effective 07/01/23	Effective 11/01/23	Effective 07/01/24	Effective 07/01/25	Effective 07/01/26	Effective 07/01/27
<b>FIXED CHARGE PER METER</b>	<b>Monthly</b>		<b>Monthly</b>			<b>Monthly</b>				
<b>Meter Size</b>										
3/4"	\$22.28	\$23.62	\$22.80	\$24.17	\$25.63	\$31.02	\$35.76	\$37.96	\$39.46	\$53.13
1"	\$32.06	\$33.99	\$34.50	\$36.57	\$38.77	\$46.70	\$53.61	\$56.80	\$58.79	\$78.95
1 1/2"	\$56.71	\$59.91	\$63.75	\$67.58	\$71.64	\$85.90	\$98.22	\$103.91	\$107.12	\$143.50
2"	\$85.85	\$91.01	\$98.85	\$104.79	\$111.08	\$132.94	\$151.76	\$160.44	\$165.12	\$220.96
3"	\$178.76	\$189.49	\$210.00	\$222.60	\$235.96	\$281.90	\$321.31	\$339.46	\$348.78	\$466.25
4"	\$315.68	\$334.63	\$373.80	\$396.23	\$420.01	\$501.42	\$571.16	\$603.28	\$619.44	\$827.73
<b>CHROMIUM 6 SURCHARGE</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>	<b>\$9.71</b>
<b>CONSUMPTION</b>										
<b>Residential</b>										
Tier 1	\$2.64	\$2.80	\$2.73	\$2.90	\$3.08	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96
Tier 2	\$4.01	\$4.26	\$3.12	\$3.31	\$3.51	\$4.25	\$4.97	\$5.69	\$6.26	\$8.36
Tier 3			\$7.53	\$7.99	\$8.47					
<b>Commercial</b>										
Tier 1	\$3.06	\$3.25	\$3.65	\$3.87	\$4.11	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96
Tier 2	\$3.06	\$3.25	\$3.65	\$3.87	\$4.11	\$4.25	\$4.97	\$5.69	\$6.26	\$8.36
<b>School</b>										
Tier 1	\$3.53	\$3.75	\$3.96	\$4.20	\$4.46	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96
Tier 2	\$3.53	\$3.75	\$3.96	\$4.20	\$4.46	\$4.25	\$4.97	\$5.69	\$6.26	\$8.36

Effective 7/1/2026:                      Tier 1: 0 to 9 units                      Tier 2: >9 units

The July 1, 2026 effective water rates are less than the approved and noticed rates from 2023. Rates are reviewed and approved annually by the Board of Directors.

The Chromium-6 Surcharge is collected to recover Chromium-6 costs. In April 2024, the Chromium-6 regulation was adopted. The District has spent approximately \$9.0 million dollars to date and has projects pending or in progress of \$4.7 million dollars. The surcharge will continue until costs have been recovered.

Chromium-6 costs to date:	\$9,014,000
Additional project costs	<u>\$4,650,000</u>
Total costs, pending state mandate	\$13,664,000
Estimated grant funding amount	\$2,000,000
Est. Surcharge collected through 06/30/26	<u>\$8,285,000</u>
Total remaining costs to be recovered	\$3,379,000

Beginning on 07/01/18 (or when the Chromium-6 project is added to the system) the surcharge was scheduled to increase to cover the increased operational expenses of the additional operating assets. This increase was deferred, pending completion of the project.

The most current water rate study is available online. For additional information on the rate structure and the components driving the rate changes, please refer to this study at [www.pphcsd.org](http://www.pphcsd.org).

**Property Tax Revenue** (13% of total revenue) – Government Fund - The District receives a small share (approximately 7.9%) of the General Tax Levy: the 1% Ad Valorem tax.

### Property Tax Revenue

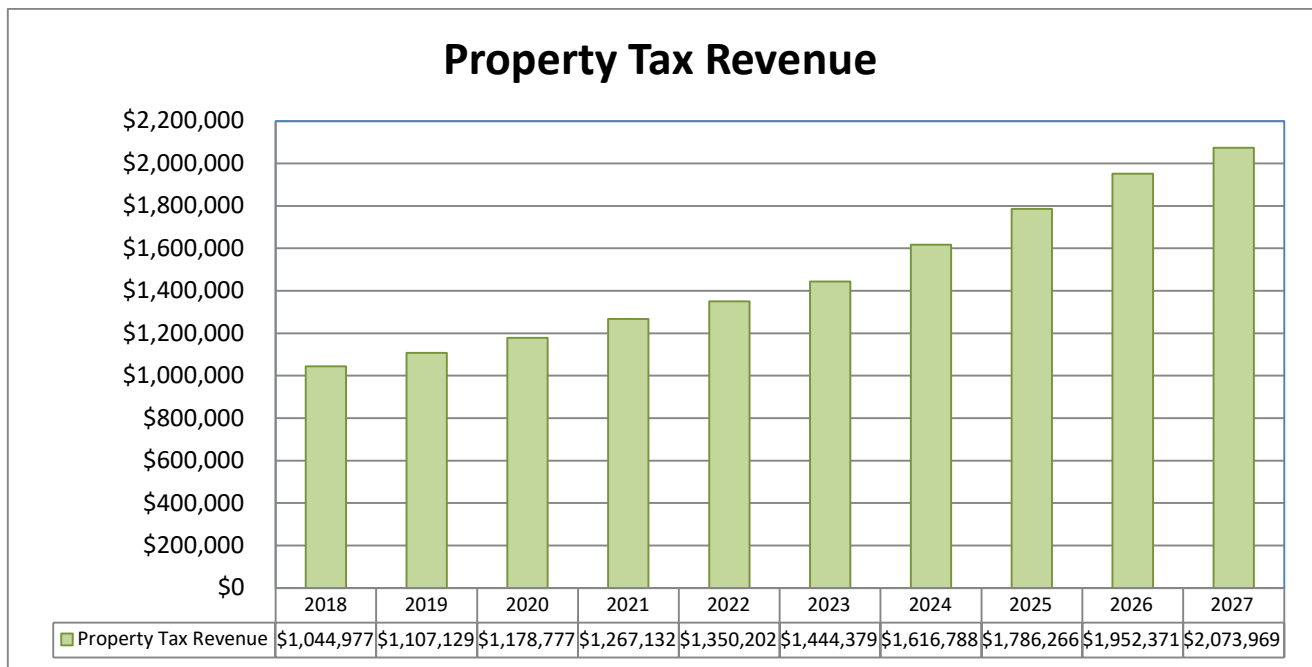


County's Share of General Tax Levy  
\$24,193,949

PPHCSD's Share of General Tax Levy  
\$2,073,969 = 7.9 cents of each dollar

*2026 2027 Budget Year - Finance and Budget Data/Property Tax Revenue*

Property values within the District have gradually increased, resulting in additional property tax revenue, as reflected in the table below. The annual property tax allocation is provided each January by the County Auditor/Controller/Treasurer/Tax Collector, and Net Agency Valuations are available on the County website under Property Tax Publications. This growth in revenue enhances the District's ability to expand capital improvement projects and invest in essential services, supporting infrastructure upgrades and improved service delivery to the community.



**Special Assessments (aka: Standby Charge or Water Availability Fees)** (2% of total revenue) – Enterprise Fund - This fee is applied to unmetered (undeveloped) properties within 660' of a water line. This charge is applied to the property tax roll. Once a meter is installed at a property, the standby charge stops as the property owner is then charged a monthly meter fee, the revenue from which is then water revenue. An engineer's report was completed in 2013, and an update is provided each year. The following is found on page 2 of the report:

The standby charge of the CSD may be used for any purpose pursuant to the Act, commencing with Government Code Section 54984.2, whether the water service is actually used or not. The standby charge may also vary according to land uses, benefit derived or to be derived from the use or availability of facilities to provide water, or the degree of availability or quantity of the use of the water to the affected lands. The charge may be imposed on an area, frontage, or parcel basis, or a combination thereof.

The standby charge methodology is employed throughout the CSD service area and is only levied against undeveloped parcels to provide equity between existing ratepayers and future customers, not currently connected to the system, by charging a portion of the cost to maintain the water system to undeveloped parcels that have the potential to develop in the future.

**Solid Waste Revenue** (3% of total revenue) – Government Fund - The District receives a small percentage of the Solid Waste Fees collected by the authorized collection entity.

**Meter Installation and Capacity Fees** (4% of total revenue) – Enterprise Fund - The charges are associated with installing a new meter for properties that do not currently have water service. Over the past several years, new home construction increased, with meter installations peaking in 2021. Since that time, new meter installations have slightly decreased each year, and this trend is expected to continue with a modest decline in the coming year. These fees are charged to recover the cost of purchasing and installing meters required to provide water service.

Capacity Fees pay for that connection's share of wells, reservoirs, transmission pipeline, water resources, and other facilities necessary to bring water to the customer's property. Capacity Fees are based on the size of the meter and the demand that size meter places on the system.

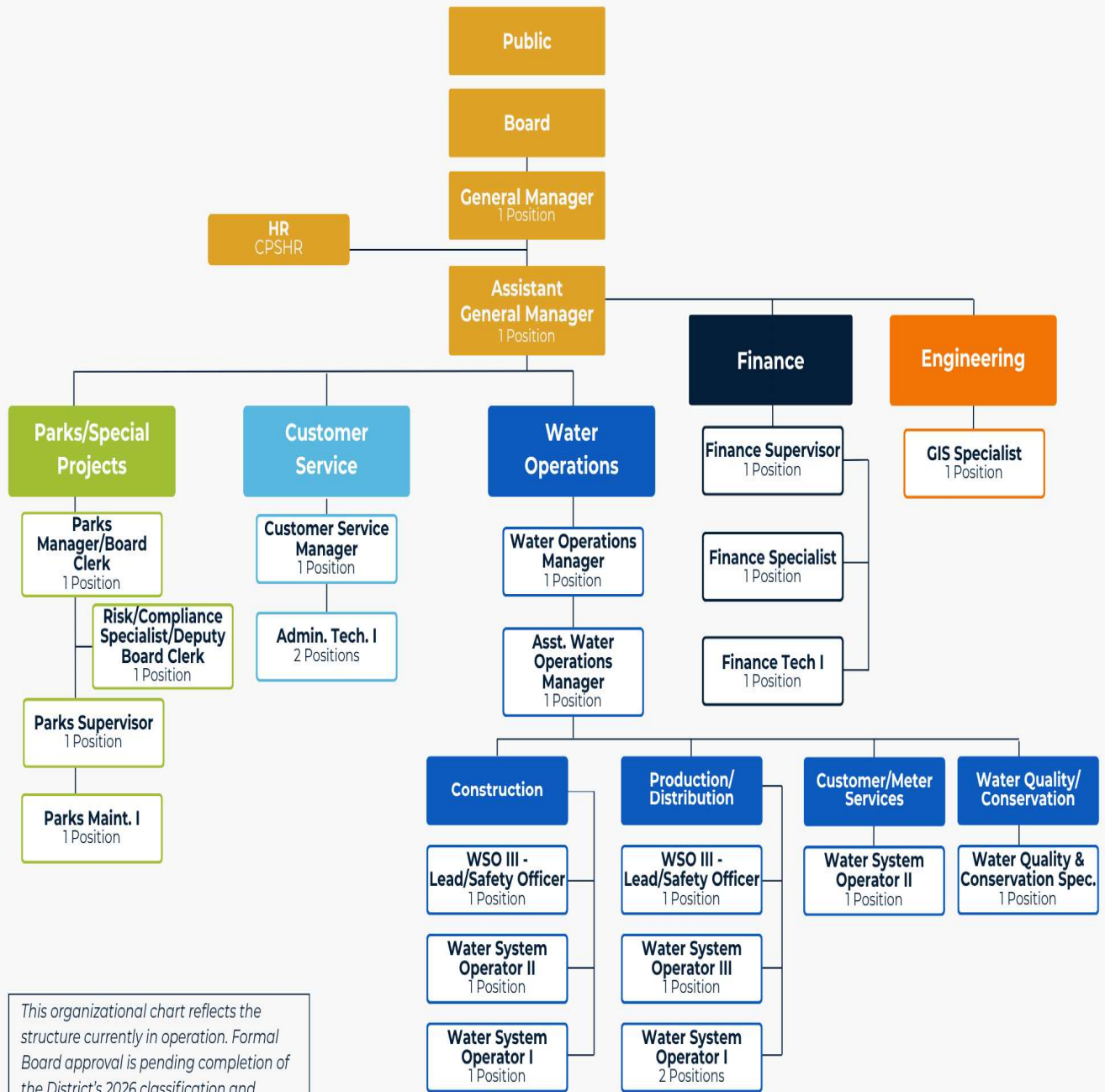
**Parks and Recreation and Other Government Revenue** (4% of total revenue) – Government Fund - Fees charged for various program participation (classes, etc.), facility rental (community center rental fees, etc.), and other fees and charges for programs and events sponsored by the Parks and Recreation department. Additionally, this includes lease revenue from other government properties.



**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **DEPARTMENTAL** **PRESENTATIONS**

# ORGANIZATIONAL CHART



This organizational chart reflects the structure currently in operation. Formal Board approval is pending completion of the District's 2026 classification and compensation study, which may result in modifications.

## STAFFING LEVELS AND SUMMARY OF PERSONNEL

Fiscal Year Ending	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>General Manager</b>	1	1	1	1	1	1	1	1	1
<b>ADMINISTRATION</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Assistant General Manager / CFO	1	1	1	1	1	1	1	1	0
HR Manager/Exec. Secretary	1	1	1	1	1	1	1	1	0
Admin. & Customer Service Staff	4.5	4.5	4	4.5	4.5	3.5	3.5	4	3.5
Finance Staff	2	2	2	2	2	3	3	3	3
<b>TOTAL</b>	<b>8.5</b>	<b>8.5</b>	<b>8</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>9</b>	<b>6.5</b>
<b>ENGINEERING</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
Engineering Manager	1	1	1	1	1	1	1	1	1
Eng. GIS Tech	1	1	1	1	1	1	1	1	1
Executive Management Analyst					1	1	1	1	0
<b>TOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>WATER OPERATIONS</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
Water Operations Manager	1	1	1	1	1	1	1	1	1
Assistant Water Operations Manager					1	1	1	1	1
Water Quality & Consvrtn Specialist	1	1	1	1	1	1	1	1	1
Water Operations Supervisor	1	2	2	2	0	0	0	0	0
Conservation Program Admin.	1	1	1	1	0	0	0	0	0
Lead Water Operators					3	3	3	3	6
Water Operators	8	7	7	6.5	5.5	4.5	4.5	4.5	6
<b>TOTAL</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>11.5</b>	<b>11.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>11</b>
<b>PARKS AND RECREATION</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
Parks Manager	0	0	0	0	0	0	0	0	1
Park Supervisor	1	1	1	1	1	1	1	1	1
Park Workers	2	2	2	1.5	1.5	1.5	1.5	1.5	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>3</b>
<b>STREET LIGHTING</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
Street Light Staff	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOLID WASTE</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2026</b>
Solid Waste Staff	0.5	0.5	0.5	0.5	0.5	1.5	1.5	1	0.5
Solid Waste Staff (Outside Contractor)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1</b>	<b>0.5</b>
<b>TOTAL STAFF</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>27</b>	<b>24</b>

NOTE: In 2007/2008 CSA70L, County Water employed 31 full-time equivalents (FTE) to operate the water district.

2020/2021: One admin/customer service position is being changed to part-time and one parks position is being changed to full-time.

2021/2022: One admin/customer service position is reverting back to full time.

2022/2023: One water operations position is a temporary position.

2023/2024: The District converted one admin/customer service position to the finance staff.

2025/2026: Three positions are vacant pending a classification and compensation study.

## JOB CLASSIFICATIONS AND SALARY RANGES

### 2026/2027 Job Classifications

Job Classification Title	Salary Range	Minimum Hourly Salary	Maximum Hourly Salary
ACCOUNTANT	30	\$44.78	\$58.22
ADMINISTRATIVE TECHNICIAN I	9	\$26.66	\$34.66
ADMINISTRATIVE TECHNICIAN II	15	\$30.92	\$40.19
ADMINISTRATIVE TECHNICIAN III	20	\$34.98	\$45.46
ASSISTANT BOARD CLERK/ADMINISTRATIVE SPECIALIST	24	\$38.61	\$50.19
ASSISTANT CUSTOMER SERVICE SUPERVISOR	17	\$32.49	\$42.23
ASSISTANT GENERAL MANAGER/ENGINEERING MANAGER	60	\$93.93	\$122.11
ASSISTANT WATER OPERATIONS MANAGER*	38	\$54.56	\$70.93
CUSTOMER SERVICE MANAGER	40	\$57.33	\$74.52
CUSTOMER SERVICE SUPERVISOR	24	\$38.61	\$50.19
ENGINEERING MANAGER	45	\$64.86	\$84.31
ENGINEERING GIS SPECIALIST	27	\$41.57	\$54.05
EXECUTIVE MGMNT ANALYST/CONSERVATION PRGM ADMIN	40	\$57.33	\$74.52
EXECUTIVE SECRETARY/BOARD CLERK	27	\$41.57	\$54.05
FINANCE MANAGER	40	\$57.33	\$74.52
FINANCE SPECIALIST	30	\$44.78	\$58.22
FINANCE SUPERVISOR	35	\$50.67	\$65.85
FINANCE TECHNICIAN I	15	\$30.92	\$40.19
FINANCE TECHNICIAN II	19	\$34.12	\$44.37
GENERAL MANAGER (CONTRACT)	74	\$132.72	\$172.53
LEAD CONSTRUCTION WATER SYSTEM OPERATOR	35	\$50.67	\$65.85
LEAD PRODUCTION WATER SYSTEM OPERATOR	35	\$50.67	\$65.85
PARKS MAINTENANCE I	13	\$29.43	\$38.24
PARKS MAINTENANCE II	20	\$34.98	\$45.46
PARKS OPERATIONS SUPERVISOR	30	\$44.78	\$58.22
WATER CONSERVATION SPECIALIST/WTR SYS OPERATOR II	20	\$34.98	\$45.46
WATER OPERATIONS MANAGER	45	\$64.86	\$84.31
WATER QUALITY / CONSERVATION SPECIALIST	24	\$38.61	\$50.19
WATER SYSTEM OPERATOR I	17	\$32.49	\$42.23
WATER SYSTEM OPERATOR II	20	\$34.98	\$45.46
WATER SYSTEM OPERATOR III	27	\$41.57	\$54.05

## 2026/2027 Salary Ranges

Salary Range	Monthly		Hourly	
	Minimum	Maximum	Minimum	Maximum
1	3,792	4,929	21.88	28.44
2	3,888	5,054	22.43	29.16
3	3,985	5,181	22.99	29.89
4	4,085	5,310	23.57	30.63
5	4,187	5,442	24.15	31.39
6	4,292	5,579	24.76	32.19
7	4,397	5,720	25.37	33.00
8	4,508	5,861	26.01	33.81
9	4,620	6,008	26.66	34.66
10	4,736	6,158	27.33	35.52
11	4,856	6,311	28.02	36.41
12	4,976	6,468	28.71	37.32
13	5,101	6,629	29.43	38.24
14	5,229	6,797	30.17	39.21
15	5,360	6,966	30.92	40.19
16	5,493	7,141	31.69	41.20
17	5,631	7,320	32.49	42.23
18	5,772	7,504	33.30	43.29
19	5,915	7,691	34.12	44.37
20	6,063	7,880	34.98	45.46
21	6,213	8,080	35.84	46.62
22	6,368	8,280	36.74	47.77
23	6,527	8,487	37.66	48.97
24	6,693	8,700	38.61	50.19
25	6,859	8,920	39.57	51.46
26	7,031	9,141	40.56	52.74
27	7,206	9,369	41.57	54.05
28	7,386	9,603	42.61	55.40
29	7,572	9,844	43.68	56.79
30	7,763	10,091	44.78	58.22
31	7,955	10,341	45.90	59.66
32	8,155	10,600	47.05	61.15
33	8,357	10,866	48.21	62.69
34	8,568	11,139	49.43	64.26
35	8,782	11,414	50.67	65.85
36	9,000	11,701	51.92	67.51
37	9,227	11,992	53.23	69.19

## 2026/2027 Salary Ranges – continued

Salary Range	Monthly		Hourly	
	Minimum	Maximum	Minimum	Maximum
38	9,457	12,294	54.56	70.93
39	9,693	12,603	55.92	72.71
40	9,937	12,917	57.33	74.52
41	10,184	13,238	58.75	76.37
42	10,439	13,567	60.22	78.27
43	10,700	13,908	61.73	80.24
44	10,967	14,258	63.27	82.26
45	11,242	14,613	64.86	84.31
46	11,523	14,977	66.48	86.41
47	11,810	15,354	68.13	88.58
48	12,106	15,736	69.84	90.78
49	12,406	16,129	71.57	93.05
50	12,719	16,534	73.38	95.39
51	13,035	16,948	75.20	97.78
52	13,363	17,370	77.10	100.21
53	13,695	17,803	79.01	102.71
54	14,038	18,250	80.99	105.29
55	14,390	18,707	83.02	107.92
56	14,749	19,173	85.09	110.61
57	15,118	19,651	87.22	113.37
58	15,495	20,146	89.39	116.23
59	15,882	20,649	91.63	119.13
60	16,280	21,165	93.93	122.11
61	16,689	21,694	96.28	125.16
62	17,105	22,236	98.68	128.29
63	17,532	22,792	101.15	131.49
64	17,971	23,361	103.68	134.78
65	18,419	23,947	106.27	138.15
66	18,880	24,545	108.92	141.60
67	19,353	25,155	111.65	145.13
68	19,837	25,786	114.44	148.76
69	20,333	26,430	117.31	152.48
70	20,840	27,092	120.23	156.30
71	21,362	27,769	123.24	160.21
72	21,895	28,464	126.32	164.21
73	22,443	29,174	129.48	168.31
74	23,004	29,904	132.72	172.53
75	23,579	30,652	136.03	176.84

## EMPLOYEE COMPENSATION AND BENEFITS

### **Compensation**

With the exception of the General Manager, who is under contract with the District, employees are compensated based on the salary ranges established by the District. Salary ranges are adjusted each year based on the Cost of Living Adjustment (COLA) rate. Employees may receive increases for COLA and/or performance-based merit within the parameters established by the Board during the budget process.

The Employee Personnel Manual addresses salary ranges, COLA and merit as follows:

Section 3.7 Salary Ranges - The District has established pay ranges for the various job classifications of employees. In doing this, several factors were considered, including: the prevailing rates for similar positions in other similar agencies; the level of responsibility, technical qualifications, and the relative degree of interaction and decision making. Salary ranges are guidelines for budgetary purposes only and may not be adhered to strictly. Employees will be placed in their salary ranges according to their education, experience, and performance. In some cases, employees may be paid at a rate below the listed salary range for their job classification.

Section 3.7.1 Cost of Living Adjustment (COLA) - It is the intent of the District to keep employee salaries and salary ranges at pace with inflation. The Consumer Price Index (CPI) for all urban consumers within Riverside and San Bernardino County is used as a guideline. The 12-month CPI period ending May 31st establishes the Cost-of-Living Adjustment (COLA) rate each year. Employee salaries and salary ranges are adjusted accordingly, effective July 1st, and reflect the updated amount on the minimum and maximum salary rate for each position within the District.

Section 3.7.2 Merit Increase - Merit is based on an employees' performance evaluation. The allowable percentage for merit increases will be approved during the budget process each year.

### **Benefits**

Retirement – The District contracts with CalPERS for employee retirement. There are three tiers: Classic Tier 1, Classic Tier 2 and PEPRA. The District does not participate in Social Security.

Medical, Dental, Vision Insurance – Each year, the District's contribution towards health insurance is determined by the Board during the Budget process. Employee health insurance contributions will be based on participation and outlined annually in the District's Premium Conversion Plan in compliance with IRS Code Section 125.

Health Reimbursement Arrangement - Employees with proof of insurance elsewhere are eligible for the District's Health Reimbursement Arrangement (HRA) program in lieu of Medical insurance. Additionally, employees with no dependents receive a monthly HRA contribution. The amount of the HRA contribution is determined annually based on the budget approved by the Board.

Life Insurance – The District provides life insurance in an amount equal to the employee's annual salary.

Disability Insurance – The District provides State Disability Insurance and Long-Term Disability Insurance.

Tuition Reimbursement – The District provides reimbursement for authorized educational expenses.

## DEPARTMENT OVERVIEW

The Phelan Piñon Hill Community Services District has two funds, Enterprise and Government, and six departments within those funds.

The Enterprise Fund includes the following departments:

Water Operations

The Government Fund includes the following departments:

Parks and Recreation  
Street Lighting  
Solid Waste and Recycling

The costs associated with the following departments are charged directly to the fund and department for which work, or services are performed, and/or materials are utilized:

Administration  
Engineering

The District allocates staff time based on the actual time employees spend in various funds and in various departments within those funds. While there are designated staff for Water and Parks and Recreation, those staff members sometimes work in other departments and that labor and associated benefits are charged to those departments.

Administration and Engineering staff are shared amongst both funds and all departments as needed. Labor and benefits are allocated directly to the fund and department where the time is spent. All expenses are allocated in the same manner: directly to the fund and department to which it is being used.

A cost allocation study performed by the District in June 2014 indicates that 98% of all District functions are related to the production, distribution, customer service of water operations and billing and collections of water accounts. Of the remaining 2%, the majority is related to Parks and Recreation activities. Only a very small amount of resources is attributable to the administration and operation of Street Lighting and Solid Waste and Recycling.

The District completed its most recent Strategic Plan in March 2024. The plan is updated annually, or as needed, to provide current goals in the Vision to Action Plan. References to the plan are identified in the Message from the General Manager and in the following department goals with "SPG#" for each goal. The current year Vision to Action Plan can be found on page 27 of this document and the full document can be found at [www.pphcsd.org](http://www.pphcsd.org).



## ADMINISTRATION AND FINANCE

Administration and Finance is responsible for general administration and fiscal support to the Board, Management, Supervisors, and all departments within the District. These duties include complete financial and accounting support for all departments, providing great service to customers and staff, administrative duties to the Board, risk management, Human Resources, document management, public relations, facilities reservations, accounting, accounts payable, accounts receivable, payroll, debt service, water billing, and revenue collection.

**Organization:** The staff consists of seven employees, one of which is shared with solid waste (6.5 FTE): One manager, three administrative, one finance supervisor, and two finance employees.

**Primary Services:**

- Implement District policies, pursuant to Board direction.
- Board Administration: notification of meetings, preparation of meeting packages, recording of minutes, assuring compliance with Brown Act and legal mandates.
- Risk Management: administration of safety programs, processing claims, identifying safety risks, and obtaining quotes.
- Human Resources: recruitment, retention & succession planning, compensation and benefits administration, employee development, orientation and training, employee and labor relations, HR process development.
- Customer Service: answering calls, receiving and processing payments, processing new, closing and changes to customer accounts, processing billing, current and past due account processing, assists customers with trouble shooting account problems, administering events reservations and community calendar.
- Accounting: accounts payable, accounts receivable, inventory, journal entries, payroll, financial statements, and audit preparation.
- Cash Management: investment of District funds.
- Budget: development, administration, and management of budget process and implementation.

Performance Measures	22/23	23/24	24/25	25/26	26/27
	Actual	Actual	Actual	Actual	Target
Customer Service Activities:					
Payments Processed - Cash	5,711	6,344	6,410	6,493	6,400
Payments Processed - Check	8,331	7,042	6,793	5,694	5,700
Payments Processed - Credit Cards	1,870	2,068	2,249	2,431	2,400
Payments Processed - Mail	15,227	11,501	6,498	6,129	6,100
Payments Processed - Online	36,675	41,436	46,956	49,334	50,000
Customers Assisted at the Counter	15,912	15,454	15,452	14,618	14,500
Service Orders Processed	5,140	6,436	3,034	3,247	3,200
Accounting Activities:					
Accounts Payable Transactions	17,719	17,324	15,936	16,116	16,500
Accounts Payable Checks Processed	2,497	2,449	2,384	2,516	2,550
Payroll Transactions	2,602	2,566	2,533	2,341	2,450
Journal Entry Transactions	1,986	2,255	2,249	2,325	2,250
Water Bills Processed	87,157	87,717	88,468	89,228	89,728
Accounts Receivable Invoices Processed	223	236	151	144	150
Investment Income	\$913,062	\$1,364,384	\$1,587,816	\$1,463,111	\$1,121,256

### **Projects in Progress and/or Completed in 2025/2026:**

- Received ACFR Award from GFOA (Government Finance Officers Association) – SPG 4.6
- Received Budget Award from GFOA and CSMFO – SPG 4.1, 4.6
- Maintained Transparency Certification from California Special District Association (CSDA) - SPG 4.4, 4.5 - Ongoing
- Provided outstanding customer service – SPG 6.6
- Implemented new credit card processor and added tap to pay options – SPG 4.6
- Updated policies and procedures – SPG 4.5, 6.5
- Cross-training program – SPG 6.1, 6.4 - Ongoing
- Development of Succession and Retention Planning Program – SPG 6.1, 6.4 - Ongoing
- Updated the Employee Personnel Manual – SPG 6.5 – 90% Complete
- Implemented Key Strategic Goal Projects – SPG 4.0, 5.0, 6.0 – Ongoing

### **2026/2027 Goals:**

- Receive ACFR Award from GFOA (Government Finance Officers Association) – SPG 4.5
- Receive Budget Award from GFOA and CSMFO – SPG 4.1, 4.5
- Maintain Transparency Certification from California Special District Association (CSDA) - SPG 4.4, 4.5
- Continue providing outstanding customer service – SPG 6.5
- Continue to explore and implement treasury options – SPG 4.5
- Continue to update policies and procedures – SPG 4.4, 6.5
- Continue cross-training program – SPG 6.1, 6.4
- Continue development of Succession and Retention Planning Program – SPG 6.1, 6.4
- Finalize update to Employee Personnel Manual – SPG 6.5
- Implement Key Strategic Goal Projects – SPG 4.0, 5.0, 6.0
- Continue to migrate customers to new the customer service portal – SPG 1.2, 1.5



# ENGINEERING

The Engineering Department delivers professional planning and engineering services to internal and external customers. It is responsible for overseeing, planning, designing, and implementing projects as outlined in the District's Water Master Plan and Strategic Plan, while coordinating efforts with external organizations and agencies. The department also ensures quality development through effective customer service and the timely management of development and compliance processes.

**Organization:** The staff consists of one manager and one technician (2 FTE).

## **Primary Services:**

### **1. Geographic Information System (GIS)**

- Maintenance of GIS facilities, water master planning, and hydraulic model calibration
- Administration of District's ArcGIS Enterprise & ArcGIS Online system
- Maintain server permissions and communication between 3rd party applications
- Coordination with field and office staff with data integration
- GIS data management of customer service accounts, field operations, assets, parcel data maintenance.

### **2. Developmental Services**

- Develop, coordinate, and issue Request for Qualifications (RFQ) and Proposals (RFP) for District projects
- Project and contract management
- Engineering analysis of new construction
- Plan check and permitting for new construction
- As-built management
- Process water availability inquiries, prepare will serve letters and fire flow analysis

### **3. Planning**

- Water Resources Planning
- Grant applications and maintenance
- Capital Improvement Projects (CIP)
- Urban Water Management Plan
- Water Master Plan
- Emergency Response Plan
- Operations Plan
- Strategic Plan

### **4. Analysis and Reporting**

- Compiling and integrating various sources of information (i.e., State of California, US Census Bureau, County of San Bernardino, etc.)
- Prepare high quality static and dynamic analytical maps and reports
- Annual Energy Information Administration Report (Solar Generation)
- Monthly water production/consumption reports using field and customer data
- Monthly data collection and maintenance of fire department usage, Sheep Creek Mutual Water Company production, water quality samples, private well installations, and District usage

## 5. Departmental Support Services

- General IT services – servers and workstations
- Purchases, maintains, and monitors equipment and hardware required for GIS operations
- Spearhead cloud-based file management, workflow, and collaboration journey
- Distribution system data mobile application export and analysis using GIS
- GIS mobile and desktop product specific customization and maintenance for Operations, Customer Service, and Engineering departmental services
- Graphic Design Services: flyers, brochures, signs, presentations, promotional material, etc.
- Water conservation program administration
- Water Operations, Parks, and Solid Waste Departmental Support: social media, programs, and website maintenance
- Solar Management

## 6. Interagency Collaboration

- Represent the District at Mojave Water Agency Technical Advisory Committee (TAC), Board Meetings and other related committees
- Participate in joint-agency organizations (e.g., County Utility Committee, Caltrans, ERNIE, etc.)
- Participate in the Alliance for Water Awareness and Conservation (AWAC)
- Support, education and present to Phelan Chamber of Commerce

Performance Measures	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target
Project Management - New Projects	7	7	8	0	N/A
In-House Design Projects	2	2	0	0	N/A
Field Verification and Documentation -GPS & Maps	277	206	110	249	N/A
GIS Facility Mapping	194	55	182	183	N/A
Maps/Exhibits/Graphs/Presentations	120	158	143	123	N/A
Public Records Requests	3	9	8	19	N/A
Plan Checks - Mainline Extensions	4	8	6	2	N/A
Water Availability Inquiries	225	152	150	192	72
Will Serve Letters	218	252	262	252	48
Fire Flow Reports	67	104	101	109	N/A

### Projects in Progress and/or Completed in 2025/2026:

- Civic Center Project - Construction – SPG 1.7 – 35% Complete
- Phelan Park Expansion Project – Planning; Consultants / County – SPG 2.1 – 75% Complete
- Phelan Park Enhancement Project – SPG 2.1 - Complete
- Thermal Imagery leak detection program - SPG 1.2 - Ongoing
- Chromium-6 Mitigation Project – Engineering study of potential mitigation - SPG 1.1 - Ongoing
- Phase II update to Azure Active Directory and migration to SharePoint (SSO) – 20% complete
- Reservoir 6A Tank 6A-2 1.5MG Tank (Grant Funding & Environmental) - SPG 1.4 *Complete*

### 2026/2027 Goals:

- Enhance current list of programs to address District side water loss - SPG 1.2
- Reservoir 6A 1.5MG Tank - Design and Construction - SPG 1.4
- Phelan Park Expansion Project – Phase 1 Planning & Grants – SPG 2.1
- Civic Center Project - Construction - SPG 1.7
- Equipping Well 16 – SPG 1.4
- Equipping Well 18 – SPG 1.4
- Implement latest GIS / mobile asset management – SPG 1.3
- Enterprise Resource Planning (ERP) integration



## WATER OPERATIONS

Water Operations is responsible for the production, treatment, and distribution of reliable high-quality groundwater to the District’s customers in an efficient manner. Water Operations personnel focus on reliability and accountability in the operation and maintenance of a vast array of production, conveyance, distribution facilities, and processes and systems to protect public health and to maintain high quality water consistent with all regulations. Water Operations personnel also perform monitoring, implement processes, and conduct analysis to ensure the water delivered to the customers meets and exceeds all regulatory requirements.

**Organization:** The staff consists of one manager, one assistant manager, three lead water operators, one water quality specialist, six water operators (11 FTE). Water conservation enforcement is conducted by water operators.

**Primary Services:**

- Implement District policies pursuant to Board direction.
- Water Production: maintain and repair wells, boosters and reservoirs; read and record well meters and production facilities; monitor Supervising Control and Data Acquisition (SCADA) system and analyze production data to ensure adequate production.
- Water Quality: take samples for lab analysis, prepare DHS reports, prepare consumer confidence report, treat water (Chlorination), process and follow up on water quality complaints.
- Transmission and Distribution: repair leaks, replace damaged waterlines, maintain and repair and replace valves and hydrants, construction inspections, new service installations, USA markings, vehicle maintenance, and complete service orders for District facilities.
- Meter Services: read meters, disconnect/reconnect service, meter maintenance, relocate, replace, and data log meters, site analysis for water usage, and complete service orders for customer accounts.
- Water Conservation: develop and administer water conservation programs, participate in water conservation events, and work with other agencies on regional water conservation programs. Conduct customer water audits as requested.
- General: inventory, facility maintenance, recording of GPS coordinates and updates of facilities on maps, participates in and assures compliance with safety programs and the Emergency Response Plan.

Water System	
Service Area	128 square miles
Number of Pressure Zones	17
Miles of Water Main	348
Wells (1,000'+ deep) - Active	16
Reservoirs	35
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	33
Service Connections (Meters)	7,446

<b>Performance Measures</b>	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target
Service Line Replacements	168	150	155	183	150
Hydrant Maintenance & Flushing Program	162	400	246	160	600
Dead-end Flushing Program	317	317	317	317	317
Valve Maintenance & Exercising Program	41	300	118	155	2,200
Air-Vac Maintenance & Exercising Program	0	130	3	6	165
Water Quality Samples Taken	672	492	557	766	470
USA's Marked	2,564	3,757	3,695	3,360	N/A
Service Orders Completed	3,787	4,696	4,115	3,503	N/A
Service Disconnected/Reconnected/Shut-off	693	688	1,203	1,184	N/A
Main/Service Line Leaks repaired	497	409	326	244	N/A
Hydrant Repairs	18	11	14	33	N/A
Water Production (Acre Feet)	2,675	2,574	2,680	2,765	<2,600

**Projects in Progress and/or Completed in 2025/2026:**

- Cross Connection Prevention Program – SPG 1.4 Ongoing
- Completed monthly tank inspections and annual overflows to ensure good sanitary practices – SPG 1.4 Ongoing
- Performed quarterly sand testing of District wells and boosters – SPG 1.0 Ongoing
- PRV maintenance and repair program – SPG 1.0, 1.2 Ongoing
- Provided training and education to all staff in OSHA regulations including trench shoring, confined space entry, fall protection, and traffic safety – SPG 6.1, 6.2, 6.3 Ongoing
- Performed ongoing training for all staff on SCADA system – SPG 6.1 Ongoing
- Continue strict and accurate inventory standards – SPG 1.0, 4.4 Ongoing
- Completed annual pump efficiency at District wells and boosters – SPG 1.0, 1.2
- Completed annual meter certifications at all District wells – SPG 1.0
- Systematic and thorough cleaning of selected District reservoirs - SPG 1.4 Ongoing
- Drop section water mains per the 10-Year Maintenance Plan- SPG 1.0 Ongoing
- Interior coating of reservoirs per the 10-Year Maintenance Plan- SPG 1.0 Ongoing
- Updated and developed additional water production supply plan – SPG 1.3 Ongoing

**2026/2027 Goals:**

- Continue to sustain Cross Connection Prevention Program – SPG 1.4
- Monthly tank inspections and annual overflows to ensure good sanitary practices – SPG 1.4
- Quarterly sand testing of District wells and boosters – SPG 1.0
- Continue to maintain PRV maintenance and repair program – SPG 1.0, 1.2
- Provide training and education to all staff in OSHA regulations including trench shoring, confined space entry, fall protection, and traffic safety – SPG 6.1, 6.2, 6.3
- Continue to train and update all staff on SCADA system – SPG 6.1
- Continue strict and accurate inventory standards – SPG 1.0, 4.4
- Perform annual pump efficiency at District wells and boosters – SPG 1.0, 1.2

## 2024/2025 Goals (Continued):

- Perform annual meter certifications at all District wells – SPG 1.0
- Systematic and thorough cleaning of selected District reservoirs - SPG 1.4
- Drop section water mains per the 10-Year Maintenance Plan - SPG 1.0
- Interior coating of reservoirs per the 10-Year Maintenance Plan - SPG 1.0
- Continue to update and develop additional water production supply plan – SPG 1.3
- Mitigate Chromium per the 10-Year CIP Plan - SPG 1.0
- Drop section water mains within the Sheep Creek Wash for emergency protection – SPG 1.6



## PARKS AND RECREATION

Parks and Recreation manages District-owned parks and facilities to provide safe, reliable, and high-quality public amenities. The department advances the District's Strategic Plan by implementing the Parks Master Plan and 10-Year Maintenance Plan, which guide daily operations and long-term capital improvements. It also delivers recreational programs, events, and partnerships that expand community access, foster engagement, and maximize the use of District resources.

**Organization:** The staff consists of one manager, and two full-time parks and recreation workers (3.0 FTE).

### Primary Services:

- Implement District policies pursuant to Board direction.
- Work collaboratively with local entities, including the Snowline School District, Phelan and Piñon Hills Chambers of Commerce, Phelan and Piñon Hills senior groups, various clubs and sports groups.
- Groundskeeping, tree service, facility clean-up: raking, weeding, picking up litter, emptying trash and recycling, cleaning, and supplying park restroom facilities daily.
- Repair and maintenance of park structures and playgrounds: inspect equipment for safety and vandalism; perform preventative maintenance and repairs as needed.
- Community Center and Senior Center reservations, repairs and maintenance; opening/closing centers; cleaning and supplying facilities daily.
- Develop and provide a variety of recreation programs.
- Develop, provide, and participate in community events.

Parks and Recreation Facilities:	
Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2



<b>Performance Measures</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Actual</b>	<b>26/27 Target</b>
Phelan CC - Rental/Parks Events	247	323	281	279	250
Phelan CC - Host Board/Committee Meetings	54	56	59	44	52
Piñon Hills CC - Rental/Parks Events	155	178	135	267	150
Movie Nights - Summer activity (w/Kiwanis)	15	8	7	8	7
Archery - Summer activity (w/Mohave Archers)	5	5	6	4	4
Painting Class - Seasonal (w/Guest Instructor)	18	18	16	16	16
Baking Class - Seasonal (w/Guest Instructor)	5	5	6	12	6
Dance Class - Seasonal (w/Guest Instructor)	7	58	0	0	0
Other	5	1	4	3	3
Monthly Community Garden Class	12	13	13	4	13
Annual Community Events	2	3	1	1	1

**Projects in Progress and/or Completed in 2025/2026:**

- Maintained safe, reliable, and accessible park facilities through prioritized maintenance and responsive operations. – SPG 2.1
- Utilized the Parks Master Plan to guide capital improvements and long-term park system planning. – SPG 2.1
- Advanced the Phelan Park Enhancement Project through ongoing design and construction efforts. – SPG 2.1
- Expanded recreational programming through partnerships with local organizations and community groups. – SPG 2.4
- Introduced additional recreation programs to better meet community needs and increase participation opportunities. SPG 2.4
- Sustained operation of the weekly Phelan Farmers Market to support community engagement. SPG 2.4
- Executed repair and replacement of park assets in accordance with the 10-Year Maintenance Plan. SPG 2.2
- Provided staff training to support operational effectiveness and organizational development. SPG 2.2, 6.1-6.5

**2026/2027 Goals:**

- Maintain high-quality park operations through continued focus on maintenance, safety, and facility condition. SPG 2.1
- Complete the Phelan Park Enhancement Project and open new amenities for public use. SPG 2.1
- Advance planning and funding efforts for future park expansion phases. SPG 2.1
- Implement the Parks Master Plan priorities through targeted capital improvements. SPG 2.1
- Expand recreational programming through partnerships and cost-effective service delivery. SPG 2.4
- Increase community participation through additional and diverse program offerings. SPG 2.4
- Continue execution of the 10-Year Maintenance Repair and Maintenance Plan to support asset reliability and safety. SPG 2.2
- Support staff development through ongoing training aligned with District goals. SPG 2.2, 6.1-6.5

# STREET LIGHTING

Streetlights primarily service the business district of Phelan. The District does have some streetlights at strategic intersections to help in providing safety to the community. The District considers expansion of street lighting to other intersections based upon a safety need, but the District respects the San Bernardino County “Dark Sky” ordinance and encourages residents to do the same.

**Organization:** The administration of street lighting is performed by the administrative staff and the Board of Directors, as necessary.

**Primary Services:**

- Implement District policies pursuant to Board direction.
- Process requests for streetlights as received from the public.
- Identify areas where streetlights may be added to the system.

Street Lighting:	
Number of Street Lights	92
Number of Lights at RR Crossings	1

**Projects in Progress and/or Completed in 2025/2026:**

- Identify additional locations that may benefit from streetlights – SPG 2.5 - Ongoing
- Process requests for additional streetlights – SPG 2.5 - Ongoing

**2026/2027 Goals:**

- Identify additional locations that may benefit from streetlights – SPG 2.5
- Process requests for additional streetlights – SPG 2.5



## SOLID WASTE AND RECYCLING

### Solid Waste

The District administers solid waste (trash, recycling, and organics) programs. Solid waste collection services are contracted with CR&R. The District works closely with CR&R to coordinate various programs and provide a variety of events within the community.

**Organization:** The administration of solid waste is performed by one District manager and various administrative employees representing the equivalent of half a full-time employees (0.5 FTE). The District staff perform tasks, and charge this department as necessary, to meet the needs accordingly.

### Primary services:

- Implement District policies pursuant to Board direction.
- Monitor compliance with Franchise Agreement.
- Monitor compliance with state and local regulations.
- Coordinate community events.
- Answer customer questions regarding service, sorting, and policy.
- Assist CR&R with setup of new residential accounts.

Solid Waste & Recycling	
Number of Residential Customers	5706
Number of Commercial Customers	115

Performance Measures	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target
Mr. Eco School Outreach Event	5	1	2	1	3
Residential Tire Amnesty Collection Events	1	2	2	2	2
Community Clean-up Days	2	2	2	2	2
Composting Workshops	1	1	1	0	1
Recycling Art Contest	1	1	1	1	1

**Projects in Progress and/or completed in 2025/2026:**

- Implementation of uniform collection ordinance requirements – SPG 3.0
- Amend Uniform Collection Ordinance – SPG 3.2
- School Outreach (Mr. Eco, other partnerships) – SPG 3.3 – Ongoing
- Educate commercial customers on new requirements – SPG 3.6 – Ongoing
- Educate customers on upcoming requirements – SPG 3.6 – Ongoing
- Continue SB 1383 Outreach & Education – SPG 3.6
- Develop Additional Diversion Programs – SPG 3.7

**2026/2027 Goals:**

- Amend Franchise Agreement with CR&R – SPG 3.1
- Continue school outreach program – SPG 3.2
- Continue SB1383 outreach and education requirements – SPG 3.3
- Continue to develop additional diversion programs – SPG 3.4
- Increase diversion rate by 10% - SPG 3.4





**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

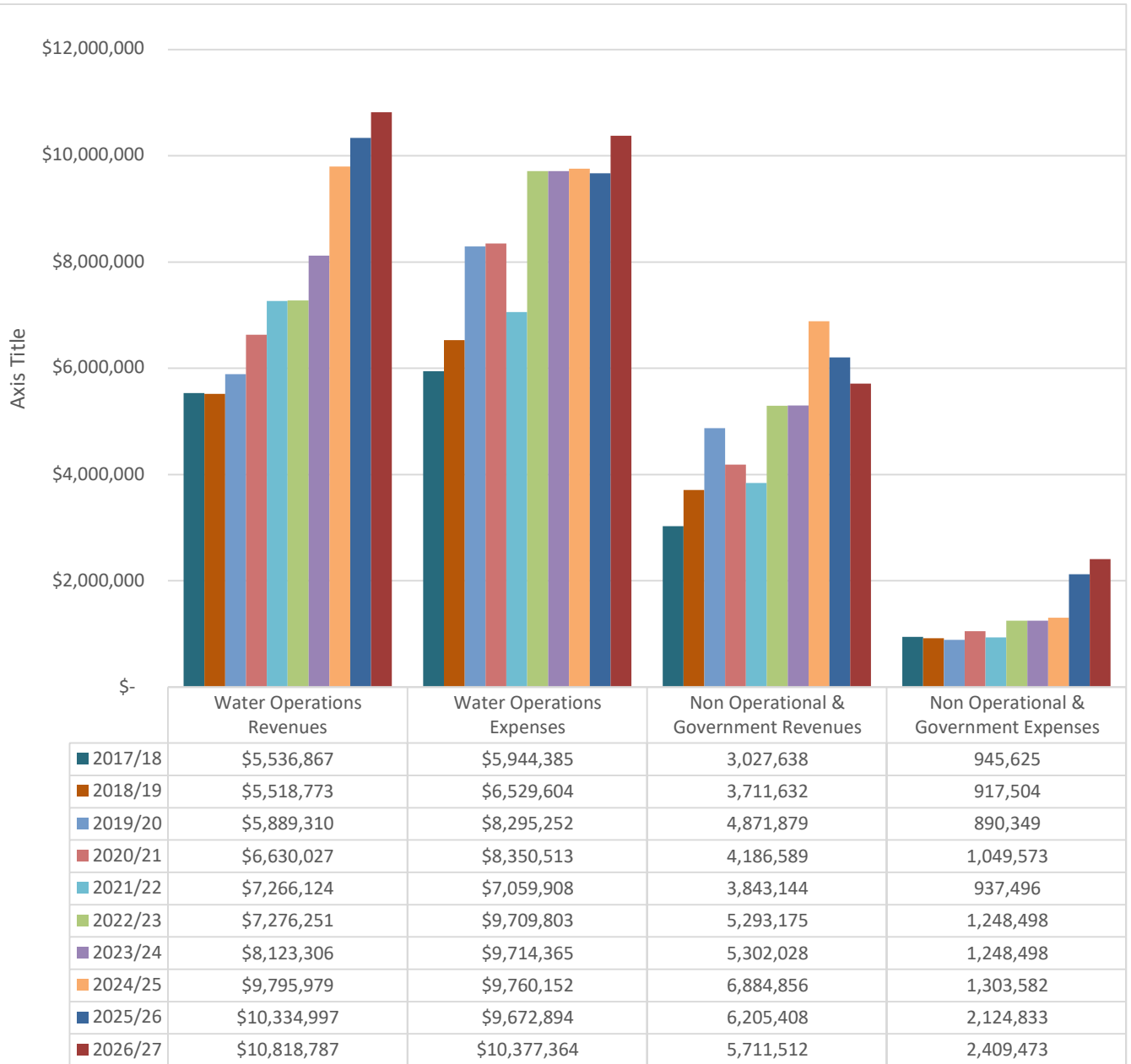
# **BUDGET FINANCIAL** **REPORTS**

**FINANCIAL HISTORY AND BUDGET COMPARISON**

	HISTORICAL INFORMATION										PPHCSD 2025/26 Estimated Year End	PPHCSD 2026/27 PROPOSED Budget
	PPHCSD 2016/17 Audited Actual	PPHCSD 2017/18 Audited Actual	PPHCSD 2018/19 Audited Actual	PPHCSD 2019/20 Audited Actual	PPHCSD 2020/21 Audited Actual	PPHCSD 2021/22 Audited Actual	PPHCSD 2022/23 Audited Actual	PPHCSD 2023/24 Audited Actual	PPHCSD 2024/25 Audited Actual	PPHCSD 2025/26 Estimated Year End		
<b>1 Operating Revenue - Enterprise Fund</b>												
2 Water Sales	\$ 4,662,972	\$ 5,070,659	\$ 5,045,300	\$ 5,438,870	\$ 6,248,880	\$ 6,848,039	\$ 6,716,487	\$ 7,532,912	\$ 9,191,089	\$ 9,700,068	\$ 10,187,334	
3 Special Assessments	299,385	296,438	290,188	288,221	291,840	287,748	284,218	283,030	280,039	289,123	285,653	
4 Other Services	162,496	169,769	183,286	162,219	89,307	130,337	275,546	307,364	324,850	345,806	345,800	
5 Total Operating Revenues	\$ 5,124,853	\$ 5,536,867	\$ 5,518,773	\$ 5,889,310	\$ 6,630,027	\$ 7,266,124	\$ 7,276,251	\$ 8,123,306	\$ 9,795,979	\$ 10,334,997	\$ 10,818,787	
6												
<b>7 Operating Expenses - Enterprise Fund</b>												
8 Water Purchases	9,591	15,419	15,556	1,256,752	345,297	(29,384)	20,972	25,535	19,681	19,294	21,100	
9 Salaries and Benefits	1,761,698	2,023,633	2,176,932	2,539,482	2,739,616	1,976,320	3,948,997	3,948,997	3,519,185	3,544,531	3,979,456	
10 Board Compensation	83,182	81,723	85,960	80,290	69,367	83,228	91,097	91,097	100,986	121,552	146,000	
11 Professional Services	331,858	403,027	315,853	393,463	543,357	549,214	532,836	532,836	817,502	717,322	769,920	
12 Services and Supplies	861,307	1,052,525	1,362,110	1,367,232	1,593,053	1,903,401	2,172,323	2,172,323	2,239,093	2,014,873	2,242,650	
13 Rents and Leases	-	-	-	-	-	-	-	-	-	-	-	
14 Utilities	592,515	442,382	552,498	674,852	1,159,601	761,122	1,039,975	1,039,975	1,403,843	1,680,617	1,631,200	
15 Depreciation (Ent Funds)	1,476,403	1,924,171	2,010,956	1,980,658	1,885,592	1,796,263	1,895,488	1,895,488	1,623,776	1,560,136	1,575,828	
16 Other	8,865	1,505	9,739	2,523	14,631	19,743	8,114	8,114	36,087	14,568	11,210	
17 Total Operating Expenses	\$ 5,125,419	\$ 5,944,385	\$ 6,529,604	\$ 8,295,252	\$ 8,350,513	\$ 7,059,908	\$ 9,709,803	\$ 9,714,365	\$ 9,760,152	\$ 9,672,894	10,377,364	
18												
19 <b>Net Operational Income Water</b>	<b>\$ (566)</b>	<b>\$ (407,518)</b>	<b>\$ (1,010,831)</b>	<b>\$ (2,405,942)</b>	<b>\$ (1,720,487)</b>	<b>\$ 206,216</b>	<b>\$ (2,433,552)</b>	<b>\$ (1,591,060)</b>	<b>\$ 35,826</b>	<b>\$ 662,103</b>	<b>441,424</b>	
20												
<b>21 Non-Operating Revenues (Expenses) - Enterprise Fund</b>												
22 Property Taxes	448,000	427,907	379,279	328,234	277,825	230,612	1,341,908	1,341,908	251,330	14,407	14,500	
23 Investment Earnings	42,201	85,216	239,036	251,562	71,325	29,543	585,109	585,109	949,555	882,141	592,500	
24 Investment Expense	(421,596)	(404,655)	(388,182)	(371,174)	(517,062)	(282,384)	(295,619)	(295,619)	(500,169)	(468,802)	(453,905)	
25 Other Income, Penalties, etc	930,276	1,104,990	1,299,557	2,196,345	1,267,762	1,084,078	1,072,993	1,072,993	1,803,545	1,171,515	1,143,721	
26 Other Income, State, County, Grants	125,902	-	-	-	-	-	-	-	-	-	-	
27 Capacity Fees	208,601	337,088	510,490	687,634	1,098,418	810,905	592,772	592,772	865,119	947,501	702,132	
28 Other Expense	(14,589)	(10,722)	-	-	-	-	-	-	-	(861,413)	(864,578)	
29 <b>Total Non-Operating Rev(Exp) Enterprise</b>	<b>\$ 1,318,796</b>	<b>\$ 1,539,824</b>	<b>\$ 2,040,180</b>	<b>\$ 3,092,602</b>	<b>\$ 2,198,268</b>	<b>\$ 1,872,754</b>	<b>\$ 3,297,163</b>	<b>\$ 3,297,163</b>	<b>\$ 3,369,380</b>	<b>\$ 1,685,349</b>	<b>\$ 1,134,369</b>	
30												
<b>31 Operating Revenue and Expense - Government Fund</b>												
32 Ordinary Income Government Funds	24,220	25,098	23,105	17,143	1,821	11,555	21,184	30,036	15,100	9,337	15,000	
33 Ordinary Expense Government Funds	(527,845)	(527,521)	(526,437)	(516,090)	(529,172)	(543,238)	(948,919)	(948,919)	(798,656)	(796,648)	(1,083,946)	
34 <b>Net Operational Income Government</b>	<b>\$ (503,625)</b>	<b>\$ (502,424)</b>	<b>\$ (503,332)</b>	<b>\$ (498,948)</b>	<b>\$ (527,351)</b>	<b>\$ (531,683)</b>	<b>\$ (927,736)</b>	<b>\$ (918,883)</b>	<b>\$ (783,556)</b>	<b>\$ (787,311)</b>	<b>\$ (1,068,946)</b>	
35												
<b>36 Non-Operating Revenues (Expenses) - Government Fund</b>												
37 Property Taxes	614,551	723,918	843,748	969,699	1,179,913	1,286,147	1,512,208	1,512,208	1,989,024	2,024,459	2,136,432	
38 Investment Earnings	33,106	56,933	143,061	135,202	37,895	32,915	327,953	327,953	638,261	592,171	528,756	
39 Other Income	67,848	62,821	138,720	175,075	188,864	243,712	499,375	499,375	180,924	143,386	145,365	
40 Other Income State, County, Grants	-	-	-	-	-	-	-	-	-	-	-	
41 Transfer	-	-	(91,389)	(141,109)	(232,000)	(228,864)	(1,014,343)	(1,014,343)	(222,984)	-	-	
42 Income Solid Waste	180,281	203,667	226,024	252,094	294,766	342,541	354,017	354,017	414,983	420,492	433,107	
43 Other Expense	(2,561)	(2,726)	(2,886)	(3,085)	(3,339)	(111,874)	(3,960)	(3,960)	(4,757)	2,029	(7,044)	
44 <b>Net Non-Operating Rev(Exp) Gvmt</b>	<b>\$ 893,226</b>	<b>\$ 1,044,612</b>	<b>\$ 1,257,279</b>	<b>\$ 1,387,877</b>	<b>\$ 1,466,099</b>	<b>\$ 1,564,577</b>	<b>\$ 1,675,250</b>	<b>\$ 1,675,250</b>	<b>\$ 2,995,451</b>	<b>\$ 3,182,537</b>	<b>\$ 3,236,615</b>	
45												
46 <b>Net Income</b>	<b>1,707,831</b>	<b>1,674,495</b>	<b>1,783,297</b>	<b>1,575,589</b>	<b>1,416,529</b>	<b>3,111,864</b>	<b>1,611,126</b>	<b>2,462,470</b>	<b>5,617,100</b>	<b>4,742,678</b>	<b>3,743,462</b>	
47 Donated Property & Depreciation												
48 Depreciation Not Funded (40%)	\$ 590,561	\$ 769,668	\$ 804,383	\$ 792,263	\$ 754,237	\$ 718,505	\$ 758,195	\$ 758,195	\$ 649,510	\$ 656,275	674,501	
49 Loan Principal Payments + C6 Exp.	(1,299,991)	(1,319,564)	(1,340,959)	(1,365,156)	(1,393,034)	(1,489,227)	(1,469,089)	(1,690,986)	(1,483,583)	(829,574)	(879,969)	
50 <b>Net Avail for Projects/Reserves</b>	<b>\$ 998,400</b>	<b>\$ 1,124,599</b>	<b>\$ 1,246,720</b>	<b>\$ 1,002,696</b>	<b>\$ 777,732</b>	<b>\$ 2,341,142</b>	<b>\$ 900,232</b>	<b>\$ 1,529,680</b>	<b>\$ 4,783,028</b>	<b>\$ 4,569,379</b>	<b>3,537,994</b>	
51												
52 Beginning Cash in Bank											36,307,350	
53 RESERVES											(12,737,647)	
54 DEPRECIATION FUNDED (60%)											1,011,751	
55 GRANTS											2,000,000	
56 CIP PROJECTS											(10,536,000)	
57 CAPITAL PURCHASES											(6,851,500)	
58 TRANSFER TO RESERVES											(376,665)	
59 <b>CASH BALANCE = AVAILABLE CASH FOR PROJECTS</b>											<b>12,355,283</b>	

Note: Phelan Pifon Hills Community Services District was formed in March 2008 and began operating independently July 1, 2008.

## FINANICAL HISTORY AND BUDGET COMPARISON



## BUDGET OVERVIEW

The 2026/2027 Budget was prepared with the following assumptions for increases as compared to estimated year-end figures: water revenues increase by 5.0%, and expenditures increase by 3%, except where certain increases/decreases are known and noted below. The lines (such as “line 2/20”) identified below are in the Budget Summary and Budget Detail, respectively.

2026/2027 Budget	Enterprise Fund	Government Fund	Total
Operational Revenues	\$10,818,787	\$15,000	\$10,833,787
Operational Expenses	-\$10,377,364	-\$1,083,946	-\$11,461,310
<b>Net Revenue from Operations</b>	<b>\$441,424</b>	<b>-\$1,068,946</b>	<b>-\$627,522</b>
Non-Operational Revenues	\$2,452,853	\$3,243,660	\$5,696,512
Non-Operational Expenses	-\$1,318,483	-\$7,044	-\$1,325,528
<b>Net Revenue from Non-Ops</b>	<b>\$1,134,369</b>	<b>\$3,236,615</b>	<b>\$4,370,985</b>
<b>Sub-Total Revenue</b>	<b>\$1,575,793</b>	<b>\$2,167,669</b>	<b>\$3,743,462</b>
Unfunded Depreciation	\$630,331	\$44,170	\$674,501
Principal Payments on Loans	-\$879,969	\$0	-\$879,969
<b>Sub-Total Revenue</b>	<b>\$1,326,155</b>	<b>\$2,211,839</b>	<b>\$3,537,994</b>
Repayment of Reserves	-\$528,168	-\$138,465	-\$666,633
Capital Surplus (Deficit)	-\$492,003	-\$5,347,746	-\$5,839,749
<b>Total Net Revenue</b>	<b>\$305,983</b>	<b>-\$3,274,371</b>	<b>-\$2,968,388</b>

### OPERATIONAL INCOME:

Water revenue budgeted for 2026/2027 assumes a rate change that will provide an additional 5.0% in revenue from meter fees, and water consumption, plus assumes an additional 48 new meter connections. Water rate increases as proposed in the Water Rate Study in 2023 were approved pending budgetary demands, up to 16% per year. (Line 3/21)

Special Assessments, standby fees applied to vacant, unmetered, land, are expected to be slightly less in the coming year due to anticipated growth. (Line 4/24)

Parks fees reflect similar activity over 2025/2026 budget as scheduled programs and rental fees are expected to remain unchanged. (Line 5/27)

The total net operational income is projected to be \$10,833,787. This equates to an increase of \$489,454 compared to the current estimated year end operating revenue. (Line 7/32)

## **OPERATIONAL EXPENSES:**

Water Purchases are expected to increase in the coming year. This is due to an increase in fees by the Mojave Watermaster, and no projected replacement water obligations in the Antelope Valley water basin. The MWA expense remains steady as the District purchased water rights that eliminated the annual expense for replacement water of nearly \$1,135,000, producing a net savings of \$786,444 after the loan payment (Line 10/40).

Salaries and Benefits reflect a 16.5% increase over the 2025/2026 estimated year end. This is mainly due to recent retirements and the positions being vacant for various periods of time. The 2026/2027 Budget includes a 3.0% increase for COLA, a 2.5% potential increase for merit if warranted, a 5.2% increase for workers compensation insurance, a 12.8% increase in employee group insurance, and 6.1% increase in retirement costs relating to increased salaries. (Line 11/52)

Board Compensation is estimated to increase this year due to additional education and training events, and an increase in group health insurance contributions, resulting in a 21.7% increase. (Line 12/59)

Professional Fees are estimated to be 7.1% higher due to increased spending on legal services, and outside services for an updated GIS dashboard, plus general increases in software support. (Line 13/67)

Services and Supplies is 11.8% higher due to an increase in repair and maintenance for damage sustained during winter storm in early 2026. Inflation pushing fuel, and property and liability insurance costs higher. There are additional programs and public relations partnerships budgeted in the coming year for parks and solid waste and recycling. (Line 14/97)

Utilities are 2.7% lower due to a projected increase of 5.0% by Edison in the coming year, offset by an increase in solar credits received over current year due to system upgrades. (Line 15/103)

Depreciation and Amortization is based on the addition of assets as projects are completed and new assets are added, offset by assets reaching their depreciable life. (Line 16/109)

Total operational expenses are estimated to increase by 9.5% over estimated year end.

## **NON-OPERATIONAL INCOME:**

Property tax revenue is projected to increase by 5.5% in the coming fiscal year, based on estimates provided by the County of San Bernardino. This growth reflects continued increases in assessed property values across the area, consistent with the current economic outlook. (Line 21/128)

Penalties and Other Fees are expected to increase by 3.0% in 2026/2027 over the prior year estimated year end revenues. (Line 22/131)

Solid Waste revenue is expected to have a 3.0% increase in the coming year. This is related to a rate increase tied to the prior year's CPI index measurement for the area. (Line 23/135)

Meter Installation and Capacity Fees are expected to decrease 25.9%. In the past few years, the area saw an increased demand for home building which drove revenue up. The meter installations for the coming year are estimated to be residential and slightly less than the 2025/2026 estimated year end. (Line 24/140)

Other Income shows a decrease of 15.3%. This is primarily due to less interest income, which is attributed to the anticipated increase in capital spending in the coming year, along with lower interest rates. (Line 25/150)

Total Non-Operational Income shows a 8.1% decrease due to a decrease in interest income and new meter installations, offset by an increase in property tax revenue. (Line 26/151)

**NON-OPERATIONAL EXPENSES:**

Other Expenses, which include loan related expenses and fair market value adjustments, will slightly decrease this year due to the reduced interest payments for loans payable. (Line 28/159)

## 2026/2027 BUDGET

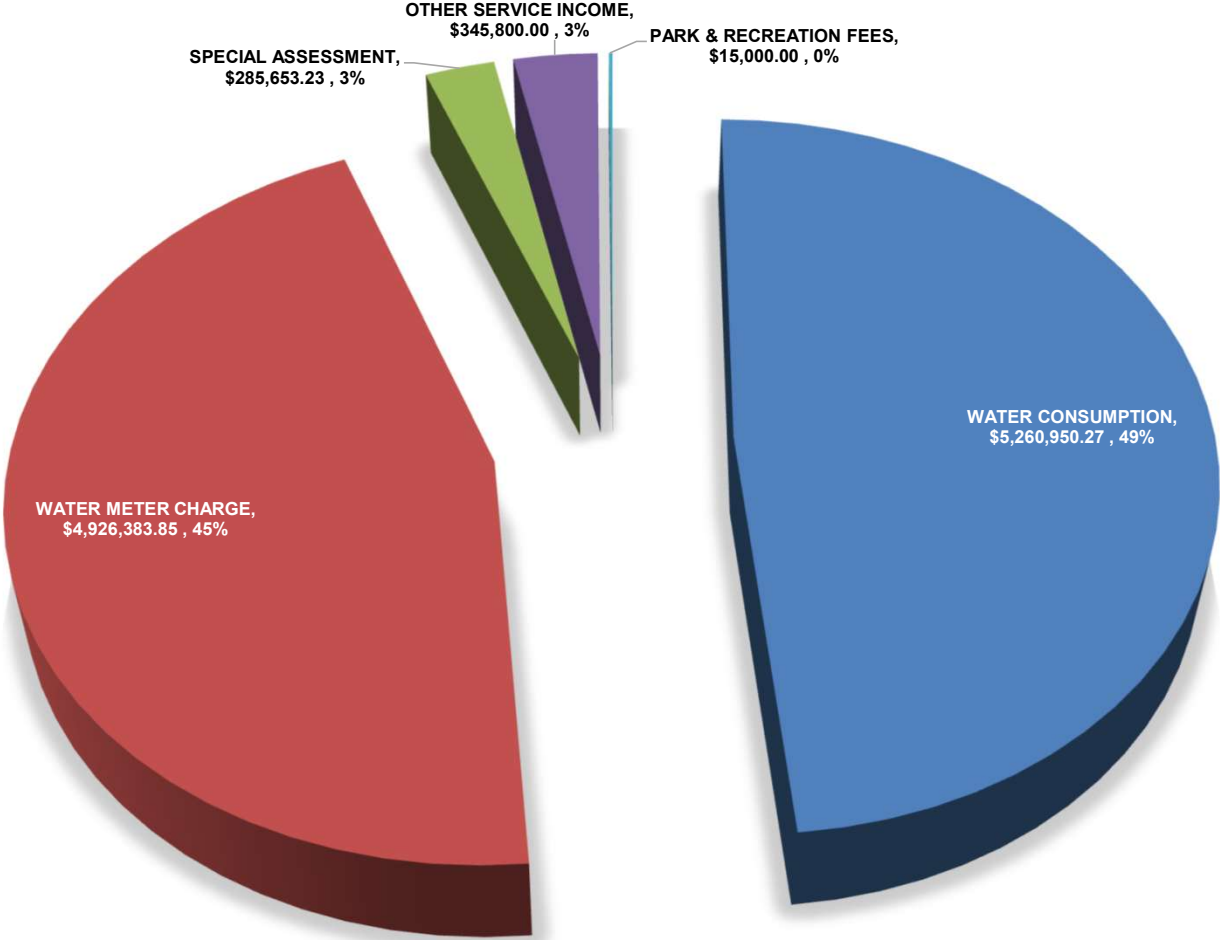
	TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
	2026/2027 BUDGET	2026/2027 BUDGET	2026/2027 BUDGET
<b>1 Operational Income/Expense</b>			
<b>2 Income</b>			
<b>3 WATER SALES</b>			
<b>4 WATER CONSUMPTION</b>			
5     40010 Water Sales - Residential - C	4,670,515.17	0.00	4,670,515.17
6     40020 Water Sales - Commercial - C	62,011.87	0.00	62,011.87
7     40060 Water Sales - Multiple Res - C	7,462.27	0.00	7,462.27
8     40070 Water Sales - School - C	333,033.66	0.00	333,033.66
9     40090 Water Sales - Construction - C	172,207.41	0.00	172,207.41
10    40110 Water Sales - Non-Potable Water	15,719.88	0.00	15,719.88
<b>11 Total WATER CONSUMPTION</b>	<b>5,260,950.27</b>	<b>0.00</b>	<b>5,260,950.27</b>
<b>12 WATER METER CHARGE</b>			
13    41010 Water Sales - Residential - M	4,790,209.89	0.00	4,790,209.89
14    41020 Water Sales - Commercial - M	40,236.01	0.00	40,236.01
15    41030 Water Sales - Fire Protection-M	0.00	0.00	0.00
16    41060 Water Sales - Multiple Res - M	4,825.65	0.00	4,825.65
17    41070 Water Sales - School - M	62,388.65	0.00	62,388.65
18    41090 Water Sales - Construction - C	28,723.65	0.00	28,723.65
<b>19 Total WATER METER CHARGE</b>	<b>4,926,383.85</b>	<b>0.00</b>	<b>4,926,383.85</b>
<b>20 Total · WATER SALES</b>	<b>10,187,334.12</b>	<b>0.00</b>	<b>10,187,334.12</b>
<b>21 SPECIAL ASSESSMENT</b>			
22    74110 Special Assessments	285,653.23	0.00	285,653.23
<b>23 Total · SPECIAL ASSESSMENT</b>	<b>285,653.23</b>	<b>0.00</b>	<b>285,653.23</b>
<b>24 PARKS</b>			
25    47600 Park & Recreation Fee	0.00	15,000.00	15,000.00
<b>26 Total · PARKS</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>27 OTHER SERVICE INCOME</b>			
28    48200 Other Services Incomes	193,000.00	0.00	193,000.00
29    48700 Administrative Fees	152,800.00	0.00	152,800.00
<b>30 Total · OTHER SERVICE INCOME</b>	<b>345,800.00</b>	<b>0.00</b>	<b>345,800.00</b>
<b>31 Total Income from Operations</b>	<b>10,818,787.35</b>	<b>15,000.00</b>	<b>10,833,787.35</b>
<b>32 Gross Income</b>	<b>10,818,787.35</b>	<b>15,000.00</b>	<b>10,833,787.35</b>
<b>33 Expense</b>			
<b>34 WATER PURCHASES</b>			
35    50010 MWA WM Admin. & Bio Fee	20,600.00	0.00	20,600.00
36    50020 MWA WM Make Up Water	0.00	0.00	0.00
37    50030 MWA WM Replacement Water	500.00	0.00	500.00
38    50040 Water Purchases - Other	0.00	0.00	0.00
<b>39 Total · WATER PURCHASES</b>	<b>21,100.00</b>	<b>0.00</b>	<b>21,100.00</b>

		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2026/2027 BUDGET	2026/2027 BUDGET	2026/2027 BUDGET
<b>40</b>	<b>SALARIES &amp; BENEFIT</b>			
41	51110 Salaries & Wages	2,256,936.81	354,182.95	2,611,119.77
42	51120 Vacations	181,242.06	26,890.73	208,132.78
43	51130 Holiday	110,580.46	17,329.40	127,909.86
44	51140 Sick Pay	120,633.23	18,904.80	139,538.02
45	51150 Misc Earn	95,480.06	6,624.14	102,104.19
46	51170 Overtime	202,026.07	9,452.09	211,478.15
47	51210 Payroll Taxes	42,954.95	5,136.46	48,091.40
48	51220 Worker's Compensation	58,687.62	16,147.82	74,835.44
49	51230 Employee Group Insurance	527,342.58	95,328.11	622,670.70
50	51240 Retirement	383,571.70	50,557.93	434,129.63
<b>51</b>	<b>Total · SALARIES &amp; BENEFIT</b>	<b>3,979,455.53</b>	<b>600,554.42</b>	<b>4,580,009.95</b>
<b>52</b>	<b>BOARD COMPENSATIONS</b>			
53	52110 Board Director's Fee	37,500.00	3,000.00	40,500.00
54	52210 Board Exp - Auto Expense	6,500.00	1,000.00	7,500.00
55	52220 Board Exp - Meals & Lodging	14,500.00	1,000.00	15,500.00
56	52230 Board Exp - Education/Training	13,500.00	1,000.00	14,500.00
57	52240 Board Exp - Insurance & Other Exp	74,000.00	4,000.00	78,000.00
<b>58</b>	<b>Total · BOARD COMPENSATIONS</b>	<b>146,000.00</b>	<b>10,000.00</b>	<b>156,000.00</b>
<b>59</b>	<b>PROFESSIONAL FEE</b>			
60	53110 Auditing & Accounting Fees	24,500.00	500.00	25,000.00
61	53120 Legal Services	90,000.00	3,000.00	93,000.00
62	53140 Laboratory Analysis	35,000.00	0.00	35,000.00
63	53150 Outside Service	289,200.00	51,140.00	340,340.00
64	53160 Permits & Fees	38,635.00	1,250.00	39,885.00
65	53170 Software Support	292,585.00	569.00	293,154.00
<b>66</b>	<b>Total · PROFESSIONAL FEE</b>	<b>769,920.00</b>	<b>56,459.00</b>	<b>826,379.00</b>
<b>67</b>	<b>SERVICE AND SUPPLIES</b>			
68	54110 Advertising	5,500.00	5,800.00	11,300.00
69	54140 Auto Expense	9,600.00	0.00	9,600.00
70	54200 Credit Card Fee & Bank Charges	111,660.00	0.00	111,660.00
71	54230 Dues & Subscriptions	18,460.00	500.00	18,960.00
72	54260 Education & Training	48,950.00	3,100.00	52,050.00
73	54290 Employment Expense	2,250.00	0.00	2,250.00
74	57110 Equipment Rental/ Lease	15,160.00	0.00	15,160.00
75	54320 General Maintenance	8,350.00	500.00	8,850.00
76	54350 Insurance	205,165.65	17,866.93	223,032.57
77	54380 Insurance - Vehicle	47,720.22	4,821.58	52,541.80
78	54410 Fuel Costs	131,593.49	6,651.43	138,244.91
79	54440 Meeting, Seminar & Supplies	9,400.00	400.00	9,800.00
80	54470 Travel Expense	42,100.00	2,100.00	44,200.00
81	54500 Operating Supplies	71,750.00	9,100.00	80,850.00
82	54530 Office Supplies	39,000.00	1,500.00	40,500.00
83	54620 Repair & Maintenance	1,245,875.00	75,000.00	1,320,875.00
84	54650 Small Tools	29,000.00	1,500.00	30,500.00
85	54680 Uniforms	16,000.00	2,000.00	18,000.00

		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2026/2027 BUDGET	2026/2027 BUDGET	2026/2027 BUDGET
86	54710 Vehicle Maintenance	67,000.00	2,550.00	69,550.00
87	54770 Computer & Equipment Maint	4,750.00	0.00	4,750.00
88	54800 Programs (Wtr Cons, parks,etc)	13,000.00	50,000.00	63,000.00
89	54801 Senior Lunch Program	0.00	22,600.00	22,600.00
90	54802 Farmers Market	0.00	400.00	400.00
91	54830 State & County Fees & Services	17,166.00	200.00	17,366.00
92	54860 Postage & Mailing	46,600.00	1,580.00	48,180.00
93	54890 Printing	23,000.00	14,300.00	37,300.00
94	54920 Public Relation	4,000.00	13,000.00	17,000.00
95	<b>Total · SERVICE AND SUPPLIES</b>	2,242,650.36	235,469.93	2,478,120.28
96	<b>UTILITIES - Electric/Phone/Gas</b>			
97	58010 Telephone	31,200.00	1,365.00	32,565.00
98	58110 Utilities - Operations	2,000,000.00	47,500.00	2,047,500.00
99	58115 Utilities - Solar Credit	(400,000.00)	0.00	(400,000.00)
100	58111 Utilities - Street Lights	0.00	22,173.56	22,173.56
101	<b>Total · UTILITIES - Electric/Phone/Gas</b>	1,631,200.00	71,038.56	1,702,238.56
102	<b>OTHER- Depreciation/Amort, etc.</b>			
103	59310 Bad Debt	11,000.00	0.00	11,000.00
104	59110 Property Taxes	210.00	0.00	210.00
105	59120 Depreciation & Amortization	1,575,827.80	110,424.00	1,686,251.80
106	<b>Total · OTHER- Depreciation/Amort, etc.</b>	1,587,037.80	110,424.00	1,697,461.80
107	<b>Total Expense</b>	10,377,363.68	1,083,945.91	11,461,309.59
108	<b>Net Operational Income</b>	441,423.66	(1,068,945.91)	(627,522.25)
109	<b>Other Income/Expense</b>			
110	<b>Other Income</b>			
111	<b>PROPERTY TAXES</b>			
112	71110 Property Taxes - Curr Sec	0.00	1,883,655.25	1,883,655.25
113	71120 Property Taxes - Curr Unsec	0.00	72,650.37	72,650.37
114	71130 Property Taxes - Curr Supplimen	0.00	39,239.40	39,239.40
115	71140 Property Taxes - Curr Unitary	0.00	69,837.59	69,837.59
116	71150 Property Taxes - Curr Other	0.00	8,586.69	8,586.69
117	72110 Property Taxes - Prior Sec	0.00	22,429.80	22,429.80
118	72120 Property Taxes - Prior Unsec	0.00	787.46	787.46
119	72130 Property Taxes - Prior Supplimn	0.00	17,894.03	17,894.03
120	72150 Property Taxes - Prior Other	0.00	1,581.89	1,581.89
121	73160 Property Taxes - Homeowner	0.00	10,575.18	10,575.18
122	73170 Tax Penalties & Others	14,500.00	9,194.20	23,694.20
123	<b>SUB-TOTAL PROPERTY TAX REVENUE</b>	14,500.00	2,136,431.86	2,150,931.86
124	71500 Property Tax	0.00	0.00	0.00
125	<b>Total · PROPERTY TAXES</b>	14,500.00	2,136,431.86	2,150,931.86
126	<b>PENALTIES &amp; OTHER FEE</b>			
127	86120 Penalties & Other Fees	268,142.29	0.00	268,142.29
128	<b>Total · PENALTIES &amp; OTHER FEE</b>	268,142.29	0.00	268,142.29

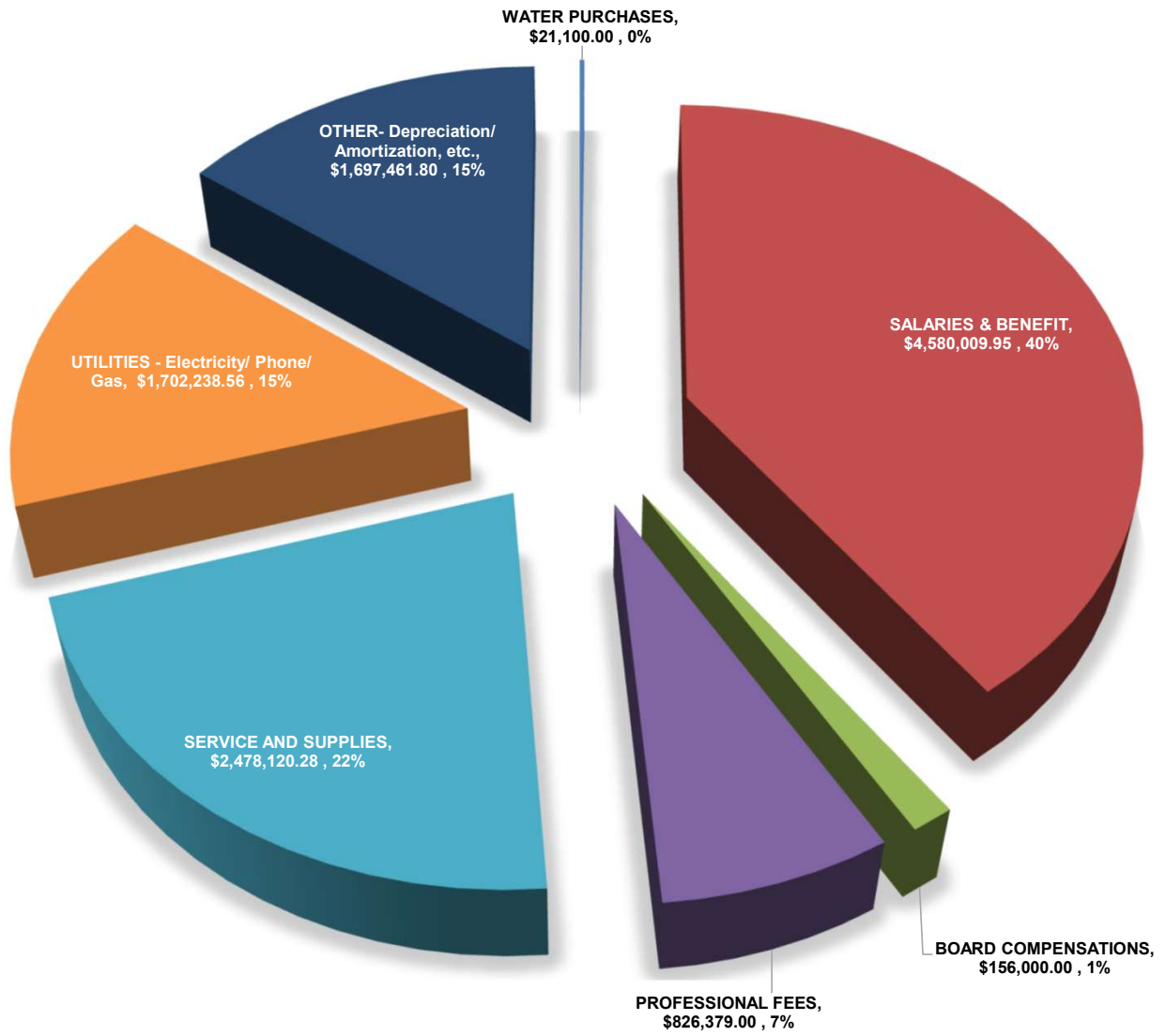
		TOTAL ENTERPRISE FUNDS	TOTAL GOVERNMENT FUNDS	TOTAL ALL FUNDS
		2026/2027 BUDGET	2026/2027 BUDGET	2026/2027 BUDGET
129	<b>SOLID WASTE</b>			
130	48500 Solid Waste Franchise Fee	0.00	433,107.09	433,107.09
131	48600 Solid Waste Franchise Fee-Commercial	0.00	0.00	0.00
132	<b>Total · SOLID WASTE</b>	0.00	433,107.09	433,107.09
133	<b>METER INSTALLATION/FEES/CONNECTION</b>			
134	45300 Meter Installation	120,816.00	0.00	120,816.00
135	45400 Permits & Inspections	4,500.00	0.00	4,500.00
136	45500 Capacity Fee	576,816.00	0.00	576,816.00
137	<b>Total · METER INSTALLATION/FEES/CONNECTION</b>	702,132.00	0.00	702,132.00
138	<b>OTHER INCOME</b>			
139	88110 Interest Income	592,500.00	528,756.00	1,121,256.00
140	88120 Other Income - Water Other	1,000.00	0.00	1,000.00
141	88150 Other Income	10,000.00	0.00	10,000.00
142	88175 Property Rental Income	0.00	138,464.64	138,464.64
143	88176 Property Other Income	0.00	6,900.00	6,900.00
144	88300 Chromium 6 Surcharge	864,578.40	0.00	864,578.40
145	<b>Total · OTHER INCOME</b>	1,468,078.40	674,120.64	2,142,199.04
146	<b>Total Other Income</b>	2,452,852.69	3,243,659.58	5,696,512.27
147	<b>Other Expense</b>			
148	<b>Other Expense</b>			
149	91010 Interest Expense	432,324.00	0.00	432,324.00
150	92010 Loan Administrator Fee	14,580.97	0.00	14,580.97
151	92500 Chromium 6 Expenses	864,578.40	0.00	864,578.40
152	93010 Tax Deduction	0.00	5,044.26	5,044.26
153	95010 Net Incr/Decr in Fair Value	7,000.00	2,000.00	9,000.00
154	<b>Total · Other Expense</b>	1,318,483.37	7,044.26	1,325,527.63
155	<b>Total Other Expense</b>	1,318,483.37	7,044.26	1,325,527.63
156	<b>Net Other Income</b>	1,134,369.32	3,236,615.32	4,370,984.64
157	<b>Net Income</b>	1,575,792.98	2,167,669.41	3,743,462.40
158				
159	Depr & Amort 40% (Fund = 60%)	630,331.12	44,169.60	674,500.72
160	Principal Payments	(879,969.35)	0.00	(879,969.35)
161	<b>Net Profit (Loss) after depreciation &amp; principal pmt on loans</b>	1,326,154.75	2,211,839.01	3,537,993.77
162	Transfer to Reserves (Water Rights/Resources)	289,968.00	0.00	289,968.00
163	Repayment of Reserves	238,200.00	138,464.64	376,664.64
164	Capital Projects/Purchases	(492,003.32)	(5,347,745.60)	(5,839,748.92)
165	<b>TOAL NET INCOME AFTER ALL OBLIGATIONS</b>	305,983.43	(3,274,371.22)	(2,968,387.79)

# OPERATIONAL REVENUES



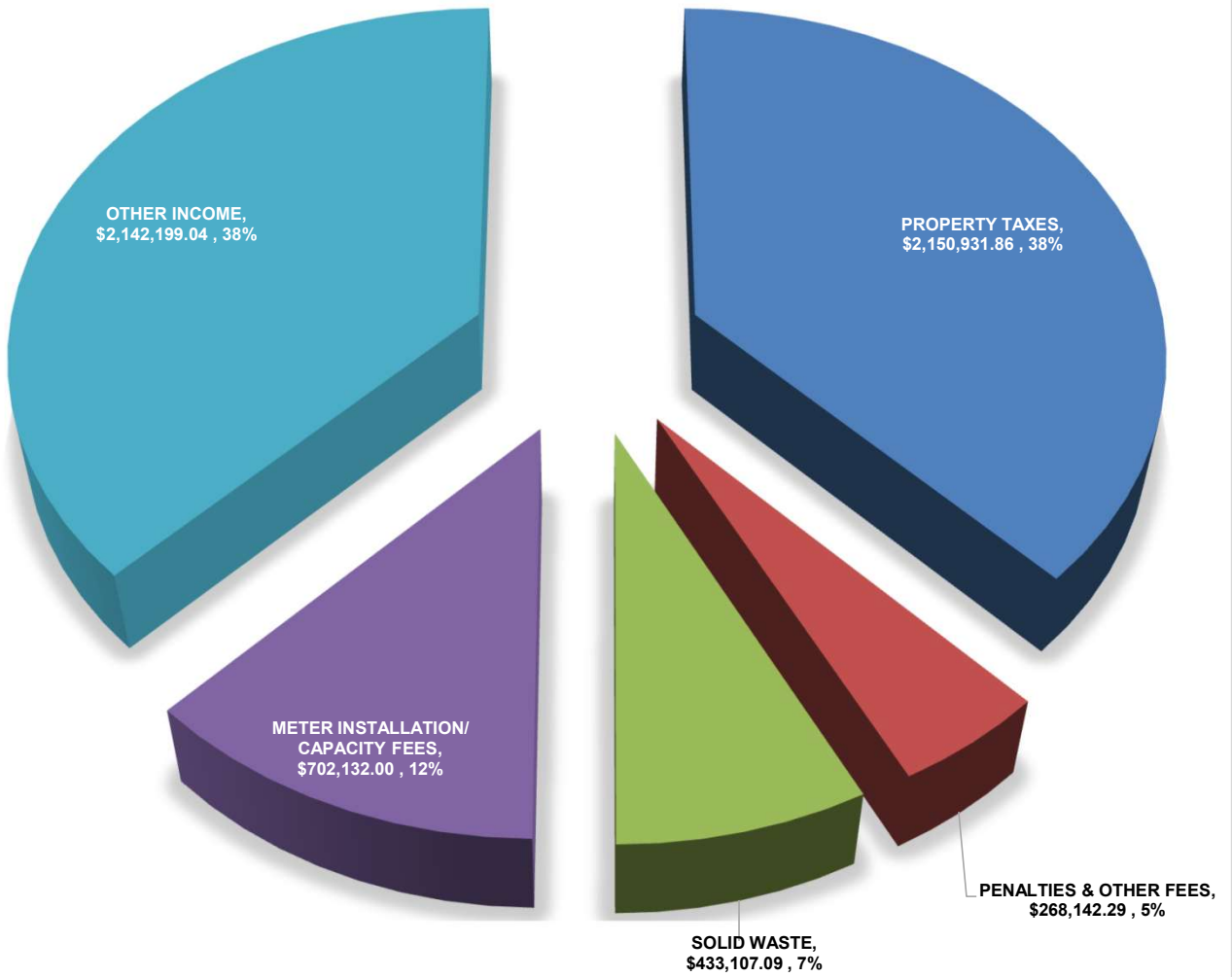
■ WATER CONSUMPTION ■ WATER METER CHARGE ■ SPECIAL ASSESSMENT ■ OTHER SERVICE INCOME ■ PARK & RECREATION FEES

# OPERATIONAL EXPENSES



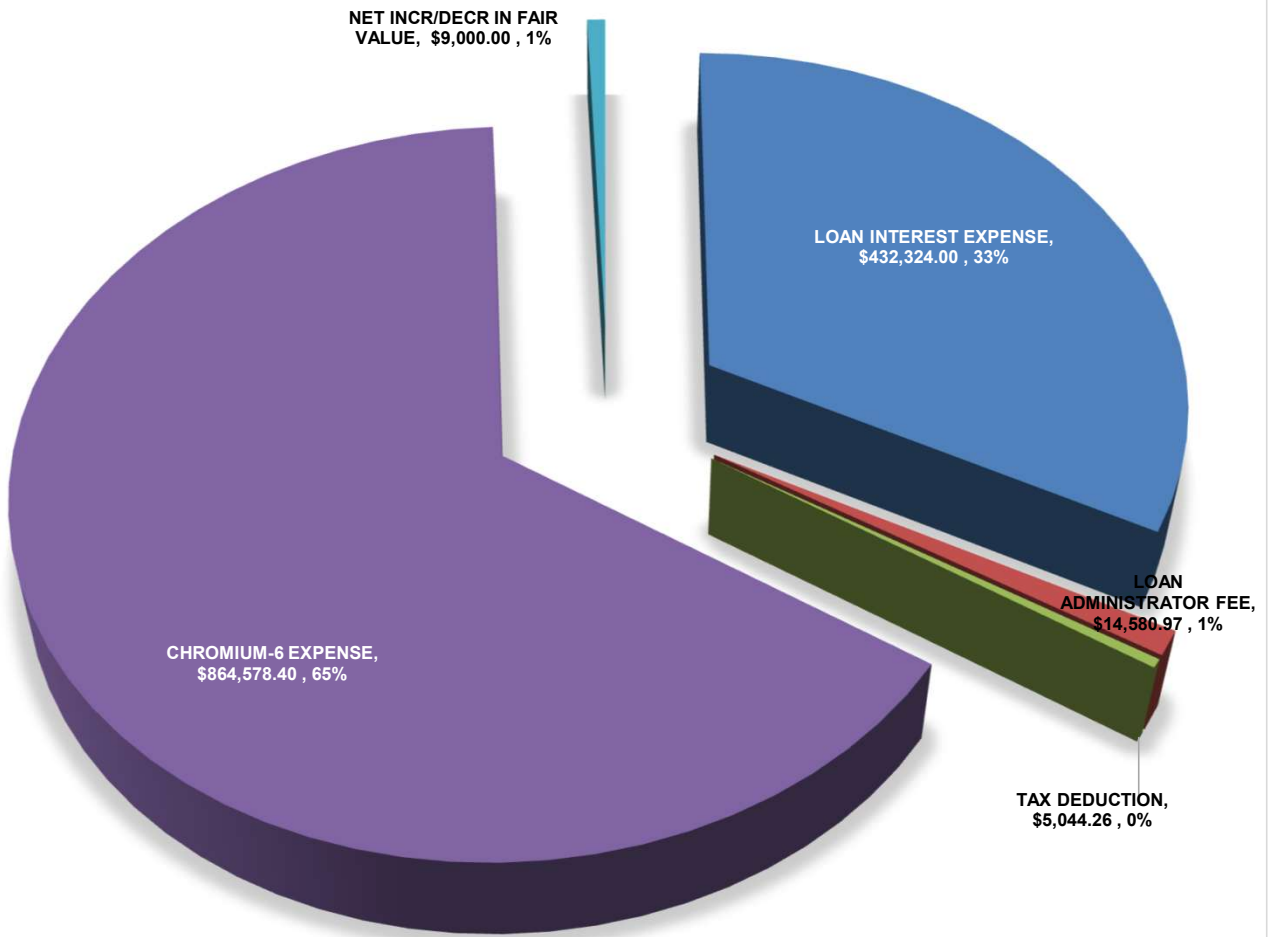
- WATER PURCHASES
- SALARIES & BENEFIT
- BOARD COMPENSATIONS
- PROFESSIONAL FEES
- SERVICE AND SUPPLIES
- UTILITIES - Electricity/ Phone/ Gas
- OTHER- Depreciation/ Amortization, etc.

## NON-OPERATIONAL REVENUES



■ PROPERTY TAXES ■ PENALTIES & OTHER FEES ■ SOLID WASTE ■ METER INSTALLATION/ CAPACITY FEES ■ OTHER INCOME

## NON-OPERATIONAL EXPENSES



■ LOAN INTEREST EXPENSE ■ LOAN ADMINISTRATOR FEE ■ TAX DEDUCTION ■ CHROMIUM-6 EXPENSE ■ NET INCR/DECR IN FAIR VALUE

**Phelan Pinon Hills Community Services District**

**BUDGET SUMMARY COMPARISON 2026/2027**

Assumes: % Over Est Year End Rates/Revenue Expense	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Proposed Budget vs. Prior Year Budget	Proposed Budget vs. Est YE	Proposed Budget vs. Est YE	
	Prior Year	Prior Year		Proposed	Prior Year	Prior Year		Proposed	Prior Year	Prior Year		Proposed				
	2024/2025 Budget	2025/2026 Budget	Est YE 25/26	2026/2027 BUDGET	2024/2025 Budget	2025/2026 Budget	Est YE 25/26	2026/2027 BUDGET	2024/2025 Budget	2025/2026 Budget	Est YE 25/26	2026/2027 BUDGET				
<b>1 OPERATIONAL INCOME/EXPENSE</b>																
<b>2 INCOME</b>																
3 Water Sales	8,902,265.03	9,531,957.23	9,700,068.18	10,187,334.12	0.00	0.00	0.00	0.00	8,902,265.03	9,531,957.23	9,700,068.18	10,187,334.12	7%	5%	Includes proposed rate change.	487,265.94
4 Special Assessment	278,554.55	274,255.96	289,122.70	285,653.23	0.00	0.00	0.00	0.00	278,554.55	274,255.96	289,122.70	285,653.23	4%	-1%	Assumes slight change in standby rates.	(3,469.47)
5 Parks	0.00	0.00	0.00	0.00	24,840.00	24,000.00	9,336.60	15,000.00	24,840.00	24,000.00	9,336.60	15,000.00	-38%	61%	Assumes increased activity in community centers rentals.	5,663.40
6 Other Service Income	314,187.95	315,350.00	345,805.80	345,800.00	0.00	0.00	0.00	0.00	314,187.95	315,350.00	345,805.80	345,800.00	10%	0%	Includes no Increase to Credit Card or Disconnections fees.	(5.80)
7 Total Income from Operations	9,495,007.53	10,121,563.19	10,334,996.68	10,818,787.35	24,840.00	24,000.00	9,336.60	15,000.00	9,519,847.53	10,145,563.19	10,344,333.28	10,833,787.35	7%	5%		
8 Gross Income	9,495,007.53	10,121,563.19	10,334,996.68	10,818,787.35	24,840.00	24,000.00	9,336.60	15,000.00	9,519,847.53	10,145,563.19	10,344,333.28	10,833,787.35	7%	5%		489,454.07
<b>9 EXPENSE</b>																
10 Water Purchases	18,205.37	19,218.55	19,294.38	21,100.00	0.00	0.00	0.00	0.00	18,205.37	19,218.55	19,294.38	21,100.00	10%	9%	Assumes no Replacement Water for AVW.	1,805.62
11 Salaries & Benefits	3,630,426.93	3,843,370.56	3,544,530.87	3,979,455.53	716,326.64	582,704.17	385,588.48	600,554.42	4,346,753.57	4,426,074.73	3,930,119.35	4,580,009.95	3%	17%	3.0% COLA, 2.5% merit.	649,890.60
12 Board Compensation	107,100.00	110,350.00	121,551.87	146,000.00	9,200.00	9,200.00	6,647.74	10,000.00	116,300.00	119,550.00	128,199.61	156,000.00	30%	22%	Assumes regular activity & increase in insurance.	27,800.39
13 Professional Fees	671,834.87	673,000.00	717,321.53	769,920.00	75,705.00	69,949.00	54,136.19	56,459.00	747,539.87	742,949.00	771,457.72	826,379.00	11%	7%	Increase due to outside services in current year.	54,921.28
14 Service and Supplies	2,082,803.62	1,913,392.19	2,014,873.03	2,242,650.36	252,436.06	235,049.27	200,710.35	235,469.93	2,335,239.68	2,148,441.46	2,215,583.38	2,478,120.28	15%	12%	Increase due to repair and maint. costs.	262,536.90
15 Utilities - Electric/Phone/Gas	1,358,714.94	1,271,312.12	1,680,617.27	1,631,200.00	55,758.08	56,961.98	69,014.03	71,038.56	1,414,473.02	1,328,274.10	1,749,631.30	1,702,238.56	28%	-3%	Assumes 5.0% increase in electrical costs.	(47,392.74)
16 Other- Depreciation/Amort, etc.	1,690,631.87	1,581,235.00	1,574,704.89	1,587,037.80	92,760.00	70,056.00	80,551.04	110,424.00	1,783,391.87	1,651,291.00	1,655,255.93	1,697,461.80	3%	3%		42,205.87
17 Total Expense	9,559,717.60	9,411,878.42	9,672,893.84	10,377,363.68	1,202,185.78	1,023,920.42	796,647.83	1,083,945.91	10,761,903.38	10,435,798.84	10,469,541.67	11,461,309.59	10%	9%		991,767.93
18 Net Operational Income	(64,710.07)	709,684.77	662,102.84	441,423.66	(1,177,345.78)	(999,920.42)	(787,311.23)	(1,068,945.91)	(1,242,055.85)	(290,235.65)	(125,208.39)	(627,522.25)	116%	401%		(502,313.86)
<b>19 NON-OPERATIONAL INCOME/EXPENSE</b>																
<b>20 NON-OPERATIONAL INCOME</b>																
21 Property Tax	65,319.50	17,000.00	14,407.21	14,500.00	1,806,588.83	2,020,816.30	2,024,458.78	2,136,431.86	1,871,908.33	2,037,816.30	2,038,865.99	2,150,931.86	6%	5%	Assumes increase per County estimates.	112,065.87
22 Penalties & Other Fees	214,948.60	262,711.88	260,332.32	268,142.29	0.00	0.00	0.00	0.00	214,948.60	262,711.88	260,332.32	268,142.29	2%	3%	Assumes % change based on rate change (fees are % based)	7,809.97
23 Solid Waste	0.00	0.00	0.00	0.00	385,120.00	407,774.92	420,492.32	433,107.09	385,120.00	407,774.92	420,492.32	433,107.09	100%	3%	Assumes 3.0% increase in Solid Waste fees.	12,614.77
24 Meter Installation/Capacity Fee	654,221.50	705,382.00	947,500.73	702,132.00	0.00	0.00	0.00	0.00	654,221.50	705,382.00	947,500.73	702,132.00	0%	-26%	Assumes decrease in new meter installs.	(245,368.73)
25 Other Income	1,479,516.00	1,589,332.00	1,793,323.70	1,468,078.40	638,424.00	695,240.00	735,556.46	674,120.64	2,117,940.00	2,284,572.00	2,528,880.16	2,142,199.04	-6%	-15%	Assumes decrease due to less interest revenue.	(386,681.12)
26 Total Non-Operational Income	2,414,005.60	2,574,425.88	3,015,563.96	2,452,852.69	2,830,132.83	3,123,831.22	3,180,507.55	3,243,659.58	5,244,138.43	5,698,257.10	6,196,071.51	5,696,512.27	0%	-8%		(499,559.24)
<b>27 NON-OPERATIONAL EXPENSE</b>																0.00
28 Other Expense	1,358,552.00	1,337,958.27	1,330,214.58	1,318,483.37	7,380.94	8,744.61	(2,028.97)	7,044.26	1,365,932.94	1,346,702.88	1,328,185.61	1,325,527.63	-2%	0%		(2,657.98)
29 Total Non-Operational Expense	1,358,552.00	1,337,958.27	1,330,214.58	1,318,483.37	7,380.94	8,744.61	(2,028.97)	7,044.26	1,365,932.94	1,346,702.88	1,328,185.61	1,325,527.63	-2%	0%		(2,657.98)
30 Net Non-Operational Income	1,055,453.60	1,236,467.61	1,685,349.38	1,134,369.32	2,822,751.89	3,115,086.61	3,182,536.52	3,236,615.32	3,878,205.49	4,351,554.22	4,867,885.90	4,370,984.64	0%	-10%		(496,901.26)
31 Net Income	990,743.53	1,946,152.38	2,347,452.22	1,575,792.98	1,645,406.11	2,115,166.19	2,395,225.29	2,167,669.41	2,636,149.64	4,061,318.57	4,742,677.51	3,743,462.40	-8%	-21%		(999,215.12)
32 Depr & Amort @ 60%	671,737.92	627,531.60	624,054.58	630,331.12	37,104.00	28,022.40	32,220.42	44,169.60	708,841.92	655,554.00	656,275.00	674,500.72			Add back in 40% not Funded.	18,225.72
33 Principal Payments Due on Loan	834,632.76	834,632.76	829,573.71	879,969.35	0.00	0.00	0.00	0.00	834,632.76	834,632.76	829,573.71	879,969.35			Principal portion of loans increase as interest decreases eac	50,395.64
34 Net Profit (Loss) Funds for CIP	827,848.69	1,739,051.22	2,141,933.10	1,326,154.75	1,682,510.11	2,143,188.59	2,427,445.71	2,211,839.01	2,510,358.80	3,882,239.81	4,569,378.80	3,537,993.77				
35 Transfer to Reserves (Water Rights/Resources)				289,968.00				0.00					289,968.00			
36 Repayment of Reserves				238,200.00				138,464.64					376,664.64			
37 Net Capital Projects/Purchases				(492,003.32)				(5,347,745.60)					(5,839,748.92)			
38 TOTAL NET INCOME AFTER ALL OBLIGATIONS				305,983.43				(3,274,371.22)					(2,968,387.79)			

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

Assumes: Rates/Revenue Expenses	% Over Est Year End 4.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #
		Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET				
1	Operational Income/Expense																
2	Income																
3	40 - WATER SALES																
4	40A - WATER CONSUMPTION																
5	40010 Water Sales - Residential - C	3,890,394.82	4,319,952.72	4,406,146.39	4,670,515.17	0.00	0.00	0.00	0.00	3,890,394.82	4,319,952.72	4,406,146.39	4,670,515.17	8.1%	6.0%	Includes proposed rate change.	
7	40020 Water Sales - Commercial - C	34,614.92	42,955.72	58,501.76	62,011.87	0.00	0.00	0.00	0.00	34,614.92	42,955.72	58,501.76	62,011.87	44.4%	6.0%	The Chromium 6 surcharge is listed below (Non-Op Revenue) .	
8	40060 Water Sales - Multiple Res - C	4,819.60	6,008.34	7,039.88	7,462.27	0.00	0.00	0.00	0.00	4,819.60	6,008.34	7,039.88	7,462.27	24.2%	6.0%	as it is specifically for the Chromium 6 project not operations.	
9	40070 Water Sales - School - C	344,333.71	284,529.70	314,182.70	333,033.66	0.00	0.00	0.00	0.00	344,333.71	284,529.70	314,182.70	333,033.66	17.0%	6.0%		
10	40090 Water Sales - Construction - C	194,182.66	160,453.50	162,459.82	172,207.41	0.00	0.00	0.00	0.00	194,182.66	160,453.50	162,459.82	172,207.41	7.3%	6.0%		
11	40095 Water Sales - Construction Non-Potabl	29,327.08	19,138.15	14,830.08	15,719.88	0.00	0.00	0.00	0.00	29,327.08	19,138.15	14,830.08	15,719.88	-17.9%	6.0%		
12	TOTAL WATER CONSUMPTION	4,497,672.79	4,833,038.13	4,963,160.63	5,260,950.27	0.00	0.00	0.00	0.00	4,497,672.79	4,833,038.13	4,963,160.63	5,260,950.27	8.9%	6.0%	Includes proposed rate change.	297,789.64
13	40B - WATER METER CHARGE																
14	41010 Water Sales - Residential - M	4,270,592.48	4,558,564.58	4,605,971.05	4,790,209.89	0.00	0.00	0.00	0.00	4,270,592.48	4,558,564.58	4,605,971.05	4,790,209.89	5.1%	4.0%	Includes proposed rate change.	
15	41020 Water Sales - Commercial - M	36,372.66	39,108.33	38,688.47	40,236.01	0.00	0.00	0.00	0.00	36,372.66	39,108.33	38,688.47	40,236.01	2.9%	4.0%		
16	41030 Water Sales - Fire Protection-M	2,916.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,916.00	0.00	0.00	0.00	0.0%	0.0%		
17	41060 Water Sales - Multiple Res - M	4,422.90	4,646.41	4,640.05	4,825.65	0.00	0.00	0.00	0.00	4,422.90	4,646.41	4,640.05	4,825.65	3.9%	4.0%		
18	41070 Water Sales - School - M	57,501.13	60,146.76	59,989.09	62,388.65	0.00	0.00	0.00	0.00	57,501.13	60,146.76	59,989.09	62,388.65	3.7%	4.0%		
19	41090 Water Sales - Construction - M	32,787.07	36,453.02	27,618.89	28,723.65	0.00	0.00	0.00	0.00	32,787.07	36,453.02	27,618.89	28,723.65	-21.2%	4.0%	Assumes similar amount of construction.	
20	TOTAL WATER METER CHARGE	4,404,592.24	4,698,919.10	4,736,907.55	4,926,383.85	0.00	0.00	0.00	0.00	4,404,592.24	4,698,919.10	4,736,907.55	4,926,383.85	4.8%	4.0%	Includes rate change approved (2023 rate study).	189,476.30
21	Total - WATER SALES	8,902,265.03	9,531,957.23	9,700,068.18	10,187,334.12	0.00	0.00	0.00	0.00	8,902,265.03	9,531,957.23	9,700,068.18	10,187,334.12	6.9%	5.0%	Includes proposed rate change.	487,265.94
22	44 - SPECIAL ASSESSMENT																
23	44100 Special Assessments	278,554.55	274,255.96	289,122.70	285,653.23	0.00	0.00	0.00	0.00	278,554.55	274,255.96	289,122.70	285,653.23	4.2%	-1.2%	Assumes slight change due to new meter sets.	
24	TOTAL SPECIAL ASSESSMENT	278,554.55	274,255.96	289,122.70	285,653.23	0.00	0.00	0.00	0.00	278,554.55	274,255.96	289,122.70	285,653.23	4.2%	-1.2%	Assumes slight change in standby rates.	
25	46 - PARKS																
26	47600 Park & Recreation Fee	0.00	0.00	0.00	0.00	24,840.00	24,000.00	9,336.60	15,000.00	24,840.00	24,000.00	9,336.60	15,000.00	-37.5%	60.7%		
27	TOTAL PARKS	0.00	0.00	0.00	0.00	24,840.00	24,000.00	9,336.60	15,000.00	24,840.00	24,000.00	9,336.60	15,000.00	-37.5%	60.7%	Assumes increased activity in community centers rentals.	5,663.40
28	48 - OTHER SERVICE INCOME																
29	48200 Other Services Incomes	176,847.38	170,800.00	192,995.92	193,000.00	0.00	0.00	0.00	0.00	176,847.38	170,800.00	192,995.92	193,000.00	13.0%	0.0%	Includes no Increase to Disconnections fees.	
30	48700 Administrative Fees	137,340.57	144,550.00	152,809.88	152,800.00	0.00	0.00	0.00	0.00	137,340.57	144,550.00	152,809.88	152,800.00	5.7%	0.0%	Credit Card fees.	(9.88)
31	TOTAL OTHER SERVICE INCOME	314,187.95	315,350.00	345,805.80	345,800.00	0.00	0.00	0.00	0.00	314,187.95	315,350.00	345,805.80	345,800.00	9.7%	0.0%	Includes no Increase to Credit Card or Disconnections fees.	(5.80)
32	TOTAL INCOME FROM OPERATIONS	9,495,007.53	10,121,563.19	10,334,996.68	10,818,787.35	24,840.00	24,000.00	9,336.60	15,000.00	9,519,847.53	10,145,563.19	10,344,333.28	10,833,787.35	6.8%	4.7%		
33	GROSS INCOME	9,495,007.53	10,121,563.19	10,334,996.68	10,818,787.35	24,840.00	24,000.00	9,336.60	15,000.00	9,519,847.53	10,145,563.19	10,344,333.28	10,833,787.35	6.8%	4.7%		489,454.07
34																	
35	50 - WATER PURCHASES																
36	50010 MWA Admin. & Bio Fee	18,205.37	18,718.55	19,294.38	20,600.00	0.00	0.00	0.00	0.00	18,205.37	18,718.55	19,294.38	20,600.00	10.1%	6.8%	NOTE: FPA without water rights purchased = 637. Production = 2,646. Overproduction= 2,009 x \$565/AF = \$1,134,972 would be due MWA if we didn't buy Water Rights SAVINGS due to Water Rights purchased = \$1,134,972 this year.	
37	50020 MWA Make Up Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Increase per Watermaster report.	
38	50030 MWA/AVW Replacement Water	0.00	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	500.00	0.0%	100.0%	No Obligation in Alto . AVW Replacement Water / Well 14 (MWA repl = 0).	
39	50040 Water Purchases - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	Assumes no water from other agencies.	
40	TOTAL WATER PURCHASES	18,205.37	19,218.55	19,294.38	21,100.00	0.00	0.00	0.00	0.00	18,205.37	19,218.55	19,294.38	21,100.00	9.8%	9.4%	Assumes no Replacement Water for AVW.	1,805.62
41	51 - SALARIES & BENEFITS																
42	51110 Salaries & Wages	2,028,494.81	2,139,276.60	1,878,749.87	2,256,936.81	405,973.31	335,718.44	234,372.98	354,182.95	2,434,468.12	2,474,995.04	2,113,122.85	2,611,119.77	5.5%	23.6%	Includes COLA and Merit Incr. The budget is based on approved positions.	
43	51120 Vacations	163,199.55	171,793.42	176,754.15	181,242.06	35,043.09	25,488.84	2,688.24	26,890.73	198,242.64	197,282.26	179,442.39	208,132.78	5.5%	16.0%		
44	51130 Holiday	96,661.10	104,815.60	97,934.99	110,580.46	18,968.28	16,425.97	7,604.70	17,329.40	115,629.38	121,241.57	105,539.69	127,909.86	5.5%	21.2%	Total Reg/Vac/Hol/Sic/Misc Est YE	
45	51140 Sick Pay	108,721.19	114,344.29	109,123.59	120,633.23	21,510.85	17,919.24	4,134.05	18,904.80	130,232.04	132,263.53	113,257.64	139,538.02	5.5%	23.2%		2,612,662.40
46	51150 Misc. Earn	97,094.21	95,077.96	100,980.91	95,480.06	5,627.68	8,752.02	318.92	6,624.14	102,721.89	103,829.98	101,299.83	102,104.19	-1.7%	0.8%		26/27 Bud
47	51170 Overtime	178,600.00	185,304.39	225,718.07	202,026.07	21,992.55	11,059.38	12,485.29	9,452.09	200,592.55	196,363.77	238,203.36	211,478.15	7.7%	-11.2%	Decrease due to Winter storm in 25/26.	3,188,804.62
48	51210 Payroll Taxes	42,342.26	44,342.90	42,342.27	42,954.95	8,077.93	6,728.38	4,852.84	5,136.46	50,420.19	51,071.28	47,195.11	48,091.40	-5.8%	1.9%		576,142.23
49	51220 Worker's Compensation	85,495.74	64,989.54	56,379.91	58,687.62	24,417.90	12,331.29	14,747.95	16,147.82	109,913.64	77,320.83	71,127.86	74,835.44	-3.2%	5.2%		22%
50	51230 Employee Group Insurance	435,450.02	499,850.79	472,766.41	527,342.58	85,378.19	90,358.40	79,017.39	95,328.11	520,828.21	590,209.19	551,783.80	622,670.70	5.5%	12.8%	Increase due to increase in rates.	
51	51240 Retirement	394,368.05	423,575.07	383,780.70	383,571.70	89,336.86	57,922.21	25,366.12	50,557.93	483,704.91	481,497.28	409,146.82	434,129.63	-9.8%	6.1%	Decrease due to a UAL payment in 25/26.	
52	TOTAL SALARIES & BENEFITS	3,630,426.93	3,843,370.56	3,544,530.87	3,979,455.53	716,326.64	582,704.17	385,588.48	600,554.42	4,346,753.57	4,426,074.73	3,930,119.35	4,580,009.95	3.5%	16.5%	3.0% COLA, 2.5% merit.	649,890.60

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

Assumes: Rates/Revenue Expenses	% Over Est Year End 4.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #	
		Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET					
53	52 - BOARD COMPENSATIONS (Expenses)																53	
54	52110 Board Director's Fee	27,600.00	31,200.00	32,470.00	37,500.00	4,800.00	4,800.00	2,698.10	3,000.00	32,400.00	36,000.00	35,168.10	40,500.00	12.5%	15.2%	Assumes regular meeting schedule and activities.	54	
55	52210 Board Exp - Auto Expense	4,400.00	3,350.00	3,043.52	6,500.00	150.00	150.00	0.00	1,000.00	4,550.00	3,500.00	3,043.52	7,500.00	114.3%	146.4%		55	
56	52220 Board Exp - Meals & Lodging	6,300.00	6,300.00	8,365.89	14,500.00	0.00	0.00	0.00	1,000.00	6,300.00	6,300.00	8,365.89	15,500.00	146.0%	85.3%		56	
57	52230 Board Exp - Education/Training	6,100.00	6,100.00	7,495.64	13,500.00	0.00	0.00	0.00	1,000.00	6,100.00	6,100.00	7,495.64	14,500.00	137.7%	93.4%		57	
58	52240 Board Exp - Insurance & Other Expense	62,700.00	63,400.00	70,176.82	74,000.00	4,250.00	4,250.00	3,949.64	4,000.00	66,950.00	67,650.00	74,126.46	78,000.00	15.3%	5.2%	Increase due to projected rise in health insurance rates.	3,873.54	58
59	TOTAL BOARD COMPENSATIONS (Expenses)	107,100.00	110,350.00	121,551.87	146,000.00	9,200.00	9,200.00	6,647.74	10,000.00	116,300.00	119,550.00	128,199.61	156,000.00	30.5%	21.7%	Assumes regular activity & increase in insurance.	27,800.39	59
60	53 - PROFESSIONAL FEE																60	
61	53110 Auditing & Accounting Fees	23,175.00	23,175.00	24,122.97	24,500.00	500.00	500.00	0.00	500.00	23,675.00	23,675.00	24,122.97	25,000.00	5.6%	3.6%		61	
62	53120 Legal Services	56,000.00	90,000.00	84,803.18	90,000.00	9,000.00	10,000.00	2,000.00	3,000.00	65,000.00	100,000.00	86,803.18	93,000.00	-7.0%	7.1%		62	
63	53140 Laboratory Analysis	10,000.00	25,000.00	27,630.18	35,000.00	0.00	0.00	0.00	0.00	10,000.00	25,000.00	27,630.18	35,000.00	40.0%	26.7%	Well 16, Title 22, Chrom-6 samples.	7,369.82	63
64	53150 Outside Service	285,001.87	217,533.00	263,174.39	289,200.00	64,520.00	57,670.00	50,344.57	51,140.00	349,521.87	275,203.00	313,518.96	340,340.00	23.7%	8.6%	Increase due to projected Temp labor needed (office).	26,821.04	64
65	53160 Permits & Fees	34,203.00	38,680.00	35,114.40	38,635.00	1,200.00	1,242.00	1,250.01	1,250.00	35,403.00	39,922.00	36,364.41	39,885.00	-0.1%	9.7%		3,520.59	65
66	53170 Software Support	263,455.00	278,612.00	282,476.41	292,585.00	485.00	537.00	541.61	569.00	263,940.00	279,149.00	283,018.02	293,154.00	5.0%	3.6%			66
67	TOTAL PROFESSIONAL FEE	671,834.87	673,000.00	717,321.53	769,920.00	75,705.00	69,949.00	54,136.19	56,459.00	747,539.87	742,949.00	771,457.72	826,379.00	11.2%	7.1%	Increase due to outside services in current year.	54,921.28	67
68	54 - SERVICE AND SUPPLIES																68	
69	54110 Advertising	5,500.00	5,500.00	4,758.73	5,500.00	7,700.00	6,200.00	5,510.35	5,800.00	13,200.00	11,700.00	10,269.08	11,300.00	-3.4%	10.0%			69
70	54140 Auto Expense	11,556.61	10,696.75	9,917.00	9,600.00	0.00	0.00	0.00	0.00	11,556.61	10,696.75	9,917.00	9,600.00	-10.3%	-3.2%		(317.00)	70
71	54200 Credit Card Fee & Bank Charges	91,500.00	105,240.00	108,239.89	111,660.00	0.00	0.00	0.00	0.00	91,500.00	105,240.00	108,239.89	111,660.00	6.1%	3.2%	Credit Card Processing fees.		71
72	54230 Dues & Subscriptions	16,025.00	15,425.00	16,309.12	18,460.00	900.00	900.00	162.45	500.00	16,925.00	16,325.00	16,471.57	18,960.00	16.1%	15.1%			72
73	54260 Education & Training	44,700.00	53,200.00	49,735.34	48,950.00	4,000.00	2,500.00	2,025.00	3,100.00	48,700.00	55,700.00	51,760.34	52,050.00	-6.6%	0.6%		289.66	73
74	54290 Employment Expense	2,280.00	2,250.00	1,995.57	2,250.00	0.00	0.00	0.00	0.00	2,280.00	2,250.00	1,995.57	2,250.00	0.0%	12.7%		254.43	74
75	54300 Equipment Rental/ Lease	16,384.00	13,965.96	12,139.05	15,160.00	1,500.00	1,790.00	0.00	0.00	17,884.00	15,755.96	12,139.05	15,160.00	-3.8%	24.9%	Increase due to Smithson Springs clean-up.	3,020.95	75
76	54320 General Maintenance	13,440.00	7,150.00	7,062.98	8,350.00	370.00	370.00	359.10	500.00	13,810.00	7,520.00	7,422.08	8,850.00	17.7%	19.2%		1,427.92	76
77	54350 Insurance	201,576.75	201,295.36	181,968.77	205,165.65	16,803.58	18,480.72	16,242.66	17,866.93	218,380.33	219,776.08	198,211.43	223,032.57	1.5%	12.5%	10% increase in property, liability, plus additional assets.	24,821.14	77
78	54380 Insurance - Vehicle	41,098.12	49,094.65	43,382.02	47,720.22	2,554.92	3,005.58	4,383.25	4,821.58	43,653.04	52,100.23	47,765.27	52,541.80	0.8%	10.0%	10% increase in property, liability.	4,776.53	78
79	54410 Fuel Costs	142,915.79	119,259.47	105,274.79	131,593.49	6,947.56	6,642.97	5,321.14	6,651.43	149,863.35	125,902.44	110,595.93	138,244.91	9.8%	25.0%	Assumes slight increase in fuel costs.	27,648.98	79
80	54440 Meeting, Seminar & Supplies	8,350.00	9,200.00	13,307.39	9,400.00	200.00	400.00	350.00	400.00	8,550.00	9,600.00	13,657.39	9,800.00	2.1%	-28.2%	Decrease due to Winter storm in 25/26.		80
81	54470 Travel Expense	40,998.00	39,800.00	43,882.32	42,100.00	2,100.00	2,100.00	1,980.50	2,100.00	43,098.00	41,900.00	45,862.82	44,200.00	5.5%	-3.6%	Based on planned events.	(1,662.82)	81
82	54500 Operating Supplies	74,054.35	89,580.00	88,372.93	71,750.00	6,060.00	6,060.00	9,634.54	9,100.00	80,114.35	95,640.00	98,007.47	80,850.00	-15.5%	-17.5%	Decrease due to Winter storm in 25/26.		82
83	54530 Office Supplies	43,150.00	44,350.00	38,284.52	39,000.00	1,500.00	1,500.00	79.21	1,500.00	44,655.00	45,850.00	38,363.73	40,500.00	-11.7%	5.6%			83
84	54620 Repair & Maintenance	1,130,275.00	932,500.00	1,073,268.10	1,245,875.00	64,500.00	66,000.00	74,825.28	75,000.00	1,194,775.00	998,500.00	1,148,093.38	1,320,875.00	32.3%	15.0%	Well repair, booster repair, storm repairs, tank maint.	172,781.62	84
85	54650 Small Tools	24,500.00	26,500.00	28,530.03	29,000.00	1,500.00	1,500.00	1,167.11	1,500.00	26,000.00	28,000.00	29,697.14	30,500.00	8.9%	2.7%	Gvmt Rep&Main: HVAC, appliances, water heater, etc for CC.		85
86	54680 Uniforms	13,940.00	15,740.00	15,621.85	16,000.00	2,000.00	2,000.00	1,980.96	2,000.00	15,940.00	17,740.00	17,602.81	18,000.00	1.5%	2.3%			86
87	54710 Vehicle Maintenance	56,000.00	65,940.00	65,446.50	67,000.00	2,000.00	2,200.00	2,423.65	2,550.00	58,000.00	68,140.00	67,870.15	69,550.00	2.1%	2.5%		1,679.85	87
89	54770 Computer & Equipment	4,500.00	4,650.00	4,450.73	4,750.00	0.00	0.00	0.00	0.00	4,500.00	4,650.00	4,450.73	4,750.00	2.2%	6.7%	Assumes 3 replacement computers.	299.27	89
90	54800 Programs (Wtr Cons, parks,etc)	15,000.00	15,000.00	9,757.05	13,000.00	76,600.00	57,200.00	46,521.04	50,000.00	91,600.00	72,200.00	56,278.09	63,000.00	-12.7%	11.9%	Assumes normal activities + additional programs.	6,721.91	90
91	54801 Senior Lunch Program	0.00	0.00	0.00	0.00	22,600.00	22,600.00	0.00	22,600.00	22,600.00	22,600.00	0.00	22,600.00	0.0%	100.0%	Activities are expected to resume.		91
92	54802 Farmers Market	0.00	0.00	0.00	0.00	400.00	400.00	0.00	400.00	400.00	400.00	0.00	400.00	0.0%	100.0%			92
93	54830 State & County Fees & Services	17,800.00	15,800.00	16,538.17	17,166.00	200.00	200.00	200.00	200.00	18,000.00	16,000.00	16,738.17	17,366.00	8.5%	3.8%	Lafco, parcel & Lien fees etc.		93
94	54860 Postage & Mailing	41,510.00	40,555.00	45,429.99	46,600.00	22,000.00	5,000.00	963.80	1,580.00	63,510.00	45,555.00	46,393.79	48,180.00	5.8%	3.9%			94
95	54890 Printing	23,000.00	26,700.00	21,314.62	23,000.00	3,000.00	16,000.00	13,944.74	14,300.00	26,000.00	42,700.00	35,259.36	37,300.00	-12.6%	5.8%		2,040.64	95
96	54920 Public Relation	2,750.00	4,000.00	285.57	4,000.00	7,000.00	12,000.00	12,635.57	13,000.00	9,750.00	16,000.00	12,921.14	17,000.00	6.3%	31.6%	Solid Waste & Parks partnerships.	4,078.86	96
97	TOTAL SERVICE AND SUPPLIES	2,082,803.62	1,913,392.19	2,014,873.03	2,242,650.36	252,436.06	235,049.27	200,710.35	235,469.93	2,335,239.68	2,148,441.46	2,215,583.38	2,478,120.28	15.3%	11.8%	Increase due to repair and maint. costs.	262,536.90	97
98	58 - UTILITIES - Electric/Phone/Gas																98	
99	58010 Telephone	37,010.03	35,426.14	29,782.18	31,200.00	2,286.03	1,320.00	1,292.76	1,365.00	39,296.06	36,746.14	31,074.94	32,565.00	-11.4%	4.8%			99
100	58110 Utilities - Operations	1,972,204.91	1,635,885.98	1,900,835.09	2,000,000.00	32,682.05	34,600.00	46,603.59	47,500.00	2,004,886.96	1,670,485.98	1,947,438.68	2,047,500.00	22.6%	5.1%	Increase in electric costs of 5.0%.	100,061.32	100
101	58115 Utilities - Solar Credit	(650,500.00)	(400,000.00)	(250,000.00)	(400,000.00)	0.00	0.00	0.00	0.00	(650,500.00)	(400,000.00)	(250,000.00)	(400,000.00)	0.0%	60.0%		(150,000.00)	101
102	58210 Utilities - Street Lights	0.00	0.00	0.00	0.00	20,790.00	21,041.98	21,117.68	22,173.56	20,790.00	21,041.98	21,117.68	22,173.56	5.4%	5.0%	Increase in electric costs of 5.0%.		102
103	TOTAL UTILITIES - Electric/Phone/Gas	1,358,714.94	1,271,312.12	1,680,617.27	1,631,200.00	55,758.08	56,961.98	69,014.03	71,038.56	1,414,473.02	1,328,274.10	1,749,631.30	1,702,238.56	28.2%	-2.7%	Assumes 5.0% increase in electrical costs.	(47,392.74)	103

Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

Assumes: Rates/Revenue Expenses	% Over Est Year End 4.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #	
		Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET					
104 59 - OTHER- Depreciation/Amort, etc.																	104	
105 59100 Bad Debt		10,845.41	12,000.00	10,490.44	11,000.00	0.00	0.00	0.00	0.00	10,845.41	12,000.00	10,490.44	11,000.00	-8.3%	4.9%		105	
106 59110 Property Taxes		441.66	406.00	207.12	210.00	0.00	0.00	0.00	0.00	441.66	406.00	207.12	210.00	0.0%	1.4%		106	
107 59120 Depreciation & Amortization		1,679,344.80	1,568,829.00	1,560,136.46	1,575,827.80	92,760.00	70,056.00	80,551.04	110,424.00	1,772,104.80	1,638,885.00	1,640,687.50	1,686,251.80	2.9%	2.8%	New Well & Parks projects.	45,564.30	107
108 59310 Other Operating Expenses		0.00	0.00	3,870.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,870.87	0.00	0.0%	0.0%		108	
109 TOTAL OTHER- Depreciation/Amort, etc.		1,690,631.87	1,581,235.00	1,574,704.89	1,587,037.80	92,760.00	70,056.00	80,551.04	110,424.00	1,783,391.87	1,651,291.00	1,655,255.93	1,697,461.80	2.8%	2.5%	Assumes slight increase in depreciation.	42,205.87	109
110 TOTAL EXPENSE		9,559,717.60	9,411,878.42	9,672,893.84	10,377,363.68	1,202,185.78	1,023,920.42	796,647.83	1,083,945.91	10,761,903.38	10,435,798.84	10,469,541.67	11,461,309.59	9.8%	9.5%	Increase in salaries & benefits, and repair & maint.	991,767.93	110
111 NET OPERATIONAL INCOME		(64,710.07)	709,684.77	662,102.84	441,423.66	(1,177,345.78)	(999,920.42)	(787,311.23)	(1,068,945.91)	(1,242,055.85)	(290,235.65)	(125,208.39)	(627,522.25)	116.2%	401.2%		(502,313.86)	111
112 NON-OPERATIONAL INCOME/EXPENSE																	112	
113 NON-OPERATIONAL INCOME																	113	
114 70 - PROPERTY TAXES																	114	
115 71110 Property Taxes - Curr Sec		0.00	0.00	0.00	0.00	1,615,467.29	1,766,275.86	1,772,293.03	1,883,655.25	1,615,467.29	1,766,275.86	1,772,293.03	1,883,655.25	6.6%	6.3%	Assumes increase in property tax revenue due to increased values & sales.		115
116 71120 Property Taxes - Curr Unsec		0.00	0.00	0.00	0.00	58,082.65	68,607.57	74,247.50	72,650.37	58,082.65	68,607.57	74,247.50	72,650.37	5.9%	-2.2%	(Per County report on Districts share of General Tax).		116
117 71130 Property Taxes - Curr Supplimen		0.00	0.00	0.00	0.00	47,274.25	48,149.69	43,149.69	39,239.40	47,274.25	48,149.69	43,149.69	39,239.40	-18.5%	-9.1%			117
118 71140 Property Taxes - Curr Unitary		0.00	0.00	0.00	0.00	61,215.84	64,452.48	67,145.04	69,837.59	61,215.84	64,452.48	67,145.04	69,837.59	8.4%	4.0%			118
119 71150 Property Taxes - Curr Other		0.00	0.00	0.00	0.00	4,225.80	4,885.72	6,385.72	8,586.69	4,225.80	4,885.72	6,385.72	8,586.69	75.8%	34.5%			119
120 72110 Property Taxes - Prior Sec		0.00	0.00	0.00	0.00	20,807.34	20,914.67	21,990.00	22,429.80	20,807.34	20,914.67	21,990.00	22,429.80	7.2%	2.0%	Assumes prior year collections will be similar to last fiscal year.		120
121 72120 Property Taxes - Prior Unsec		0.00	0.00	0.00	0.00	924.90	813.94	772.02	787.46	924.90	813.94	772.02	787.46	-3.3%	2.0%			121
122 72130 Property Taxes - Prior Supplimn		0.00	0.00	0.00	0.00	29,877.77	22,661.71	17,543.17	17,894.03	29,877.77	22,661.71	17,543.17	17,894.03	-21.0%	2.0%			122
123 72150 Property Taxes - Prior Other		0.00	0.00	0.00	0.00	2,992.04	5,546.71	1,550.87	1,581.89	2,992.04	5,546.71	1,550.87	1,581.89	-71.5%	2.0%			123
124 73160 Property Taxes - Homeowner		0.00	0.00	0.00	0.00	10,220.95	9,031.17	10,367.82	10,575.18	10,220.95	9,031.17	10,367.82	10,575.18	17.1%	2.0%			124
125 73170 Tax Penalties & Others		13,319.50	17,000.00	14,407.21	14,500.00	7,500.00	9,476.78	9,013.92	9,194.20	20,819.50	26,476.78	23,421.13	23,694.20	-10.5%	1.2%			125
126 SUB-TOTAL PROPERTY TAX REVENUE		13,319.50	17,000.00	14,407.21	14,500.00	1,858,588.83	2,020,816.30	2,024,458.78	2,136,431.86	1,871,908.33	2,037,816.30	2,038,865.99	2,150,931.86	5.6%	5.5%			126
127 99030 Property Tax Transfer		52,000.00	0.00	0.00	0.00	(52,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%		0.00	127
128 TOTAL PROPERTY TAXES		65,319.50	17,000.00	14,407.21	14,500.00	1,806,588.83	2,020,816.30	2,024,458.78	2,136,431.86	1,871,908.33	2,037,816.30	2,038,865.99	2,150,931.86	5.6%	5.5%	Assumes increase per County estimates.	112,065.87	128
129 86 - PENALTIES & OTHER FEE																	129	
130 86120 Penalties & Other Fees		214,948.60	262,711.88	260,332.32	268,142.29	0.00	0.00	0.00	0.00	214,948.60	262,711.88	260,332.32	268,142.29	2.1%	3.0%			130
131 TOTAL PENALTIES & OTHER FEE		214,948.60	262,711.88	260,332.32	268,142.29	0.00	0.00	0.00	0.00	214,948.60	262,711.88	260,332.32	268,142.29	2.1%	3.0%	Assumes % change based on rate change (fees are % based).	7,809.97	131
132 48 - SOLID WASTE																	132	
133 48500 Solid Waste Franchise Fee		0.00	0.00	0.00	0.00	385,000.00	407,774.92	420,492.32	433,107.09	385,000.00	407,774.92	420,492.32	433,107.09	6.2%	3.0%			133
134 48600 Solid Waste Franchise Fee-Commercial		0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.0%	0.0%			134
135 TOTAL SOLID WASTE		0.00	0.00	0.00	0.00	385,120.00	407,774.92	420,492.32	433,107.09	385,120.00	407,774.92	420,492.32	433,107.09	6.2%	3.0%	Assumes 3.0% increase in Solid Waste fees.	12,614.77	135
136 82 - METER INSTALLATION/CONNECTION FEES																	136	
137 82300 Meter Installation		120,816.00	120,816.00	178,281.85	120,816.00	0.00	0.00	0.00	0.00	120,816.00	120,816.00	178,281.85	120,816.00	0.0%	-32.2%	Assumes average of four new meters per month.		137
138 82400 Permits & Inspections		7,757.50	7,750.00	4,488.75	4,500.00	0.00	0.00	0.00	0.00	7,757.50	7,750.00	4,488.75	4,500.00	-41.9%	0.3%			138
139 82500 Capacity Fee		525,648.00	576,816.00	764,730.13	576,816.00	0.00	0.00	0.00	0.00	525,648.00	576,816.00	764,730.13	576,816.00	0.0%	-24.6%	Assumes average of four new meters per month.		139
140 TOTAL METER INSTALLATION/CONNECTION FEES		654,221.50	705,382.00	947,500.73	702,132.00	0.00	0.00	0.00	0.00	654,221.50	705,382.00	947,500.73	702,132.00	-0.5%	-25.9%	Assumes decrease in new meter installs.	(245,368.73)	140
141 88 - OTHER INCOME																	141	
142 88110 Interest Income		620,000.00	723,000.00	882,140.59	592,500.00	435,000.00	553,000.00	592,170.64	528,756.00	1,055,000.00	1,276,000.00	1,474,311.23	1,121,256.00	-12.1%	-23.9%	Assumes 3.7% Interest rate, offset by increased capital spending.	(353,055.23)	142
143 88120 Other Income - Water		2,920.00	1,000.00	4,470.37	1,000.00	0.00	0.00	0.00	0.00	2,920.00	1,000.00	4,470.37	1,000.00	0.0%	-77.6%	Misc. one time revenues (water theft).	(3,470.37)	143
144 88125 Other Income - Senior Lunch		0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.0%	0.0%			144
145 88150 Other Income		6,000.00	6,000.00	45,300.21	10,000.00	0.00	0.00	307.80	0.00	6,000.00	6,000.00	45,608.01	10,000.00	66.7%	-78.1%	25/26 includes one time revenues, damage to District property.		145
146 88170 Other Income - Gov't		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%			146
147 88175 Property Rental Income		0.00	0.00	0.00	0.00	194,424.00	133,740.00	136,418.36	138,464.64	194,424.00	133,740.00	136,418.36	138,464.64	3.5%	1.5%		2,046.28	147
148 88176 Property Other Income		0.00	0.00	0.00	0.00	8,500.00	8,500.00	6,659.66	6,900.00	8,500.00	8,500.00	6,659.66	6,900.00	-18.8%	3.6%	Circle Green Royalties.	240.34	148
149 88300 Chromium 6 Surcharge		850,596.00	859,332.00	861,412.53	864,578.40	0.00	0.00	0.00	0.00	850,596.00	859,332.00	861,412.53	864,578.40	0.6%	0.4%			149
150 Total - OTHER INCOME		1,479,516.00	1,589,332.00	1,793,323.70	1,468,078.40	638,424.00	695,240.00	735,556.46	674,120.64	2,117,940.00	2,284,572.00	2,528,880.16	2,142,199.04	-6.2%	-15.3%	Assumes decrease due to less interest revenue.	(386,681.12)	150
151 TOTAL NON-OPERATIONAL INCOME		2,414,005.60	2,574,425.88	3,015,563.96	2,452,852.69	2,830,132.83	3,123,831.22	3,180,507.55	3,243,659.58	5,244,138.43	5,698,257.10	6,196,071.51	5,696,512.27	0.0%	-8.1%		(499,559.24)	151

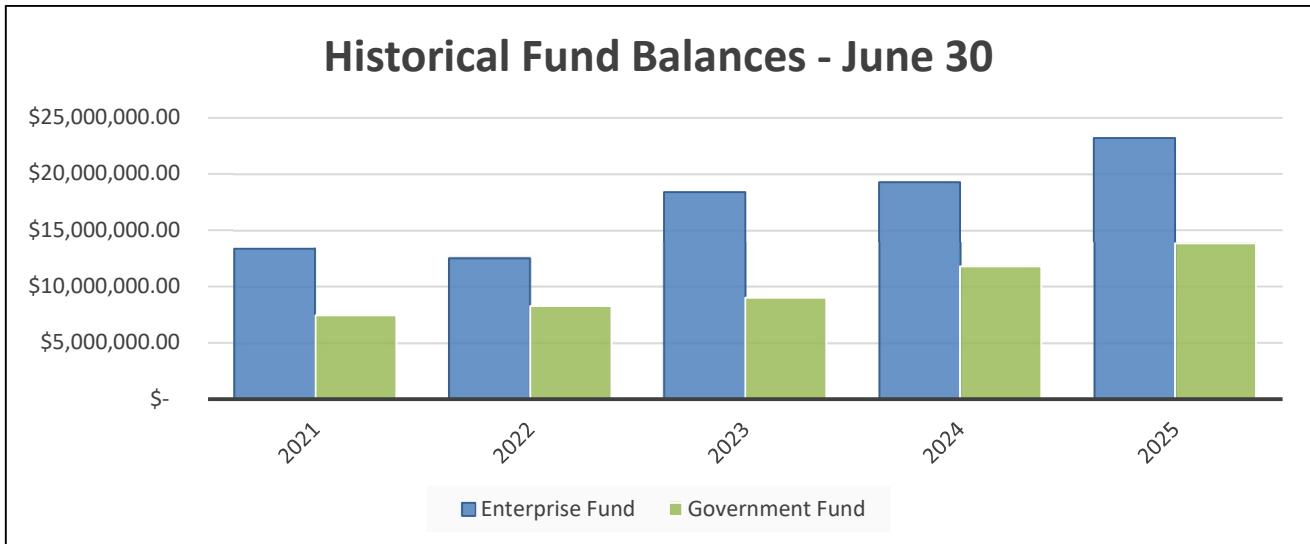
Phelan Pinon Hills Community Services District

BUDGET DETAIL COMPARISON 2026/2027

Assumes: Rates/Revenue Expenses	% Over Est Year End 4.00% 3.00%	TOTAL ENTERPRISE FUNDS				TOTAL GOVERNMENT FUNDS				TOTAL ALL FUNDS				Bud vs Bud	Bud vs Est YE	23/24 Budget vs. Actual Est YE	Line #	
		Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET	Prior Year 2024/2025 Budget	Prior Year 2025/2026 Budget	Actual Est YE 25/26	Proposed 2026/2027 BUDGET					
152	NON-OPERATIONAL EXPENSE																152	
153	796 - Other Expense																153	
154	91010 Interest Expense	485,000.00	456,350.00	456,276.57	432,324.00	0.00	0.00	0.00	0.00	485,000.00	456,350.00	456,276.57	432,324.00	-5.3%	-5.2%	Civic Ctr, 2012 (Water rights), & 2021 (Solar & Facility).	(23,952.57)	154
155	92010 Loan Administrator Fee	15,956.00	15,276.27	15,276.27	14,580.97	0.00	0.00	0.00	0.00	15,956.00	15,276.27	15,276.27	14,580.97	-4.6%	-4.6%			155
156	93010 Tax Deduction/Collection Charge	0.00	0.00	0.00	0.00	4,380.94	4,744.61	4,945.35	5,044.26	4,380.94	4,744.61	4,945.35	5,044.26	6.3%	2.0%	Property Tax Collection Charge and Processing Fee.		156
157	94010 Chromium 6 Expenses	850,596.00	859,332.00	861,412.53	864,578.40	0.00	0.00	0.00	0.00	850,596.00	859,332.00	861,412.53	864,578.40	0.6%	0.4%			157
158	95010 Net Incr/Decr in Fair Value	7,000.00	7,000.00	(2,750.79)	7,000.00	3,000.00	4,000.00	(6,974.32)	2,000.00	10,000.00	11,000.00	(9,725.11)	9,000.00	-18.2%	-192.5%	Fluctuation of interest rates.		158
159	Total - Other Expense	1,358,552.00	1,337,958.27	1,330,214.58	1,318,483.37	7,380.94	8,744.61	(2,028.97)	7,044.26	1,365,932.94	1,346,702.88	1,328,185.61	1,325,527.63	-1.6%	-0.2%		(11,731.21)	159
160	TOTAL NON-OPERATIONAL EXPENSE	1,358,552.00	1,337,958.27	1,330,214.58	1,318,483.37	7,380.94	8,744.61	(2,028.97)	7,044.26	1,365,932.94	1,346,702.88	1,328,185.61	1,325,527.63	-1.6%	-0.2%			160
161	NET NON-OPERATIONAL INCOME	1,055,453.60	1,236,467.61	1,685,349.38	1,134,369.32	2,822,751.89	3,115,086.61	3,182,536.52	3,236,615.32	3,878,205.49	4,351,554.22	4,867,885.90	4,370,984.64	0.4%	-10.2%		(496,901.26)	161
162	NET INCOME	990,743.53	1,946,152.38	2,347,452.22	1,575,792.98	1,645,406.11	2,115,166.19	2,395,225.29	2,167,669.41	2,636,149.64	4,061,318.57	4,742,677.51	3,743,462.40	-7.8%	-21.1%		(999,215.12)	162
163	Fund Depr @ 60% = add back 40%	671,737.92	627,531.60	624,054.58	630,331.12	37,104.00	28,022.40	32,220.42	44,169.60	708,841.92	655,554.00	656,275.00	674,500.72	2.9%	2.8%	Add back in 40% not Funded.		163
164	Principal Payments Due on Loan	834,632.76	834,632.76	829,573.71	879,969.35	0.00	0.00	0.00	0.00	834,632.76	834,632.76	829,573.71	879,969.35	5.4%	6.1%	Principal portion of loans increase as interest decreases each year.	50,395.64	164
165	TOTAL NET INCOME (AFTER DEPR AND PRIN)	827,848.69	1,739,051.22	2,141,933.10	1,326,154.75	1,682,510.11	2,143,188.59	2,427,445.71	2,211,839.01	2,510,358.80	3,882,239.81	4,569,378.80	3,537,993.77	-8.9%	-22.6%			165
166	Transfer to Reserves (Water Rights/Resources)		289,968.00	385,204.86	289,968.00								289,968.00			Line 6 & 142 (partial)		166
167	Repayment of Property Plant & Equip Reserves				119,100.00 *				69,232.32	Lease Revenue			188,332.32			Per Rate Study, Board wishes to repay reserves over 5 years		167
168	Repayment of Disaster Response Reserves				119,100.00 *				69,232.32	Lease Revenue			188,332.32			Total due Reserves for 2012 Water Rights	3,200,000.00	168
169	TOTAL NET INCOME (After Transfer to / Repayment of Reserves)				797,986.75				2,073,374.38				2,871,361.13			Total due Reserves for 2015 Water Rights	2,556,098.00	169
170	Capital Budget (Fund Depr @ 60%)				945,496.68				66,254.40				1,011,751.08			Total due AVW water	1,191,000.00	
171	Capital Project Spending				1,437,500.00				5,414,000.00				6,851,500.00					
172	Net Capital Surplus (Deficit)				(492,003.32)				(5,347,745.60)				(5,839,748.92)			Note: 2015 Water Rights are part of C6 and will be repaid with C6 funding		172
173	TOTAL NET CASH FLOW (After CIP)				305,983.43				(3,274,371.22)				(2,968,387.79)			Note: Dairy Lease Income is used on line 170/171 for reserves or to pay loans. Board will decide at 2nd meeting in June.		173
174																		174
175	2026/2027 C 2023 Civic Center Lease	Solar&Fac (ReFi	2012 (Water)	Caltrans (HWY 1	TOTAL LOANS													175
176	Principal	216,308.20	426,588.00	237,073.15	0.00	\$ 879,969.35												176
177	Interest	245,772.64	89,818.97	96,732.44	0.00	\$ 432,324.05												177
178	Fees	-	0.00	14,580.97	0.00	\$ 14,580.97												178
179		462,080.84	516,406.97	348,386.56	0.00	\$ 1,326,874.37												179
180	Solar Portion		335,191.56													AVW to be repaid over 5 years = annual repayment	238,200.00	180
181	Estimated Solar Credits:		-400,000.00													2012 Water Rights paid over 10 years = annual repayment	0.00	181
182																Total annual amount to repay reserves	238,200.00	182
183	Total Operating Revenue	9,495,007.53	10,121,563.19	10,334,996.68	10,818,787.35	24,840.00	24,000.00	9,336.60	15,000.00	9,519,847.53	10,145,563.19	10,344,333.28	10,833,787.35			1/2 to Replacement Reserves 1/2 to Disaster Reserves	119,100.00	183
184	Total Non-Operating Revenue	2,414,005.60	2,574,425.88	3,015,563.96	2,452,852.69	2,830,132.83	3,123,831.22	3,180,507.55	3,243,659.58	5,244,138.43	5,698,257.10	6,196,071.51	5,696,512.27			* Not able to repay reserves in 22/23 or 23/24		184
185	Total Revenue	11,909,013.13	12,695,989.07	13,350,560.64	13,271,640.04	2,854,972.83	3,147,831.22	3,189,844.15	3,258,659.58	14,763,985.96	15,843,820.29	16,540,404.79	16,530,299.62					185
186																		186
187	Total Operating Expense	9,559,717.60	9,411,878.42	9,672,893.84	10,377,363.68	1,202,185.78	1,023,920.42	796,647.83	1,083,945.91	10,761,903.38	10,435,798.84	10,469,541.67	11,461,309.59					187
188	Total Non-Operating Expense	1,358,552.00	1,337,958.27	1,330,214.58	1,318,483.37	7,380.94	8,744.61	(2,028.97)	7,044.26	1,365,932.94	1,346,702.88	1,328,185.61	1,325,527.63					188
189	Total Expense	10,918,269.60	10,749,836.69	11,003,108.42	11,695,847.05	1,209,566.72	1,032,665.03	794,618.86	1,090,990.17	12,127,836.32	11,782,501.72	11,797,727.28	12,786,837.22					189

## FUND BALANCES AND CASH FLOW PROJECTIONS

	Enterprise Fund	Government Funds	Total
<b>CASH FLOW PROJECTION</b>			
Est. Cash in Bank Beginning Balance 07/01/26	\$ 21,118,816.78	\$ 15,188,532.75	\$ 36,307,349.53
Board Approved Reserves	(11,831,556.00)	(616,123.00)	(12,447,679.00)
Restricted Funds	(289,968.00)		(289,968.00)
<b>Total Fund Balance (Cash Available)</b>	<b>\$ 8,997,292.78</b>	<b>\$ 14,572,409.75</b>	<b>\$ 23,569,702.53</b>
<b>OPERATIONAL ACTIVITIES</b>			
Net Profit (Loss)	\$ 1,575,792.98	\$ 2,167,669.41	\$ 3,743,462.40
Depreciation @ 40% (not funding 40%)	630,331.12	44,169.60	674,500.72
Depreciation @ 60% (funding 60%)	945,496.68	66,254.40	1,011,751.08
<b>Cash available from operations</b>	<b>\$ 3,151,620.78</b>	<b>\$ 2,278,093.41</b>	<b>\$ 5,429,714.20</b>
<b>INVESTMENT ACTIVITIES</b>			
Projects	\$ (10,536,000.00)	\$ -	\$ (10,536,000.00)
Capital Purchases	(1,437,500.00)	(5,414,000.00)	(6,851,500.00)
<b>Total Investment Activity</b>	<b>\$ (11,973,500.00)</b>	<b>\$ (5,414,000.00)</b>	<b>\$ (17,387,500.00)</b>
<b>FINANCE ACTIVITIES</b>			
Loans (Principal)	\$ (879,969.35)	\$ -	\$ (879,969.35)
Grants	2,000,000.00	-	2,000,000.00
<b>Total Finance Activity</b>	<b>\$ 1,120,030.65</b>	<b>\$ -</b>	<b>\$ 1,120,030.65</b>
<b>NET CASH FROM ACTIVITIES</b>	<b>\$ (7,701,848.57)</b>	<b>\$ (3,135,906.59)</b>	<b>\$ (10,837,755.15)</b>
Transfer of funds or Reserves	(238,200.00)	(138,464.64)	(376,664.64)
<b>Net Cash Available for Future Projects</b>	<b>\$ 1,057,244.21</b>	<b>\$ 11,298,038.53</b>	<b>\$ 12,355,282.74</b>
<b>Estimated Ending Fund Balance at 06/30/27</b>			



## RESERVES

### Phelan Piñon Hills Community Service District 2025/2026 Schedule Adopted February 11, 2026

BOARD DESIGNATED RESERVES	ENTERPRISE		GOVERNMENT	Total
1. UNRESTRICTED RESERVES	Fund 01		Fund 20/22/24/25	
<b>1A. Contingency and Operations (Goal = 6 mo. No less than 3 mo.)</b>				
2025/26 Budget Total	\$10,749,837		\$1,032,665	\$11,782,502
Less:				
Depreciation	1,568,829		70,056	1,638,885
Debt Service (Interest)	456,350			456,350
	8,724,658		962,609	9,687,267
<b>Reserve @ Three Months =</b>	x 3/12		x 3/12	x 3/12
Contingency and Operating Reserve	2,181,164		240,652	2,421,817
<b>TOTAL RESERVE FOR OPERATIONS</b>	<b>\$2,181,164</b>		<b>\$240,652</b>	<b>\$2,421,817</b>
<b>1B. Property, Plant, and Equipment Replacement Reserve (Goal = 2 to 4 Years of Depreciation)</b>				
Annual Depreciation YE 06/30/25	1,623,776		69,643	1,693,419
<b>Reserve = (Goal = 4x Annual Depreciation. No less than 2x)</b>	4,871,328	3.0	208,930	5,080,258
Reserves used for WRAP project funding 2012	-170,072	*		-170,072
Reserves used for Water Rights funding AVW	-357,300	*		-357,300
<b>TOTAL RESERVE FOR REPLACEMENT</b>	<b>\$4,343,955</b>	2.7	<b>\$208,930</b>	<b>\$4,552,885</b>
<b>1C. Disaster Response Reserve (Goal = 10% of Depreciable Asset Value)</b>				
Total Assets (Excluding Land & Wtr Rts) 06/30/25	53,572,118		1,665,417	55,237,535
<b>Reserve @ 10% =</b>	5,357,212		166,542	5,523,754
Reserves used for WRAP project funding 2012	-170,072	*		-170,072
Reserves used for Water Rights funding AVW	-357,300	*		-357,300
<b>TOTAL RESERVE FOR DISASTER</b>	<b>\$4,829,839</b>	9%	<b>\$166,542</b>	<b>\$4,996,381</b>
<b>1D. Rate Stabilization Reserves (Goal 5% to 10% of Water Revenue)</b>				
2025/2026 Budget for Water Meter and Consumption	\$9,531,957			\$9,531,957
Reserve = (Goal = 10%. No less than 5%)	<b>\$476,598</b>	5%		<b>\$476,598</b>
<b>TOTAL RESERVES</b>	<b>\$11,831,556</b>		<b>\$616,124</b>	<b>\$12,447,680</b>

#### 2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital, Projects*, & Replacement Budget Current Year	566,000	135,000	701,000
<b>TOTAL FUNDS NEEDED FOR CAPITAL PROJECTS</b>	<b>\$566,000</b>	<b>\$135,000</b>	<b>\$701,000</b>

\* WRAP = Water Rights Acquisition Project. The Board elected to borrow reserve funds to provide the cash necessary to fund this project. Water Operations revenue is used to reimburse the 2012 WRAP funding and for the 2021 AVW Water Rights funding.

## DEBT SERVICE

The District currently has one loan with California Infrastructure and Economic Development Bank (CIEDB or I-Bank) and two loans with Municipal Finance Corporation. All of these loans are for the Enterprise Fund, specifically water facilities.

2012 CIEDB Loan titled “Water Rights” consists of the acquisition of 2,335 acre feet of water rights in the Oeste subarea of the Mojave Groundwater Basin. Original loan = \$7,500,000 @ 2.04%.

2021 Municipal Finance Corporation Loan is a refinancing of the 2002 CIEDB Loan, which had an interest rate of 3.5%, for water facilities constructed under the County prior to 2008, and the 2014 MUNI Loan, which had an interest rate of 3.75%, for the construction of 1.16 megawatt solar field. Refinancing Loan = \$5,567,100 @ 2.7%.

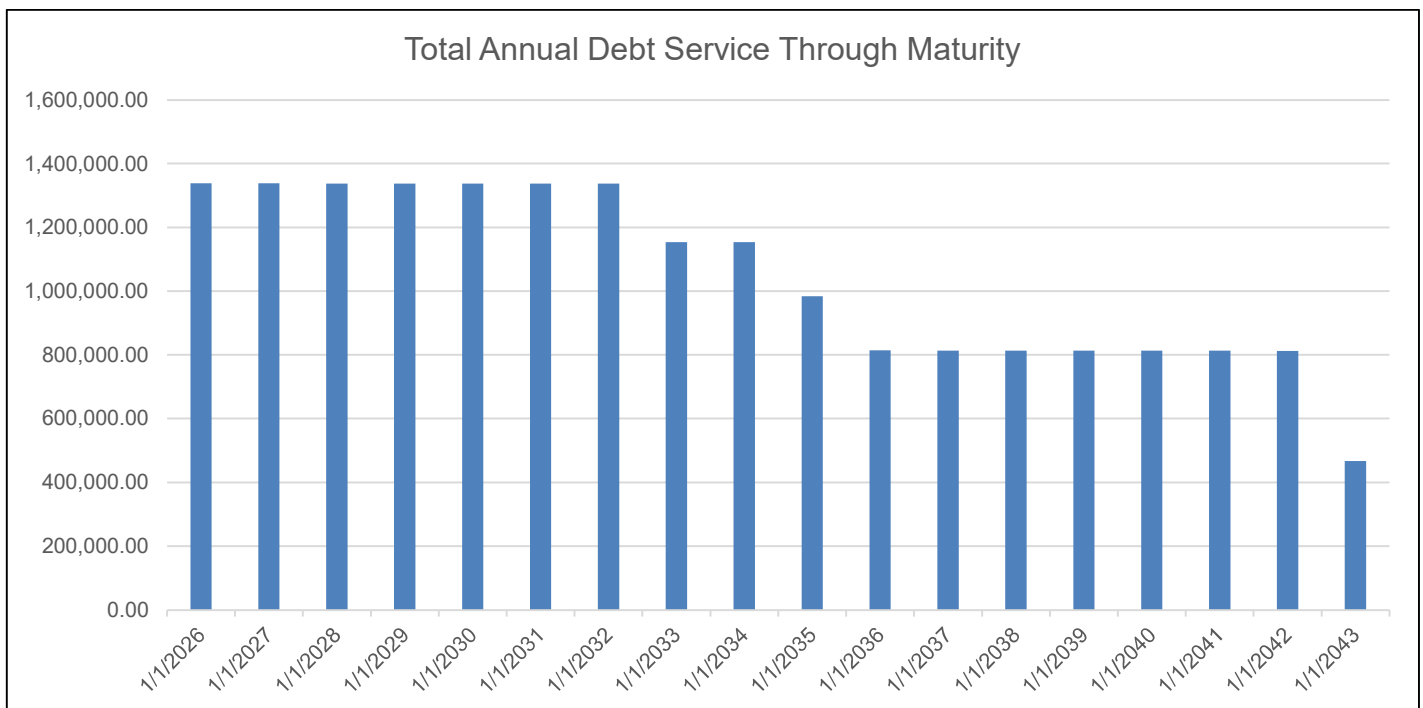
2023 Municipal Finance Corporation Lease (Civic Center Lease) is for the construction of a new Civic Center building. Original loan = \$6,040,000 @ 4.65%

Payment Date	Ending Principal Balance	Principal Payment	Interest Payment	Total Principal & Interest	Annual Fee	Total Payment	Total Payment Fiscal Year Ending June 30
<b>2012 I-Bank Loan (Water Rights) Year 14 of 30 2.04% Interest Rate</b>							
08/01/26	\$4,623,250	\$237,073	\$49,575	\$286,648	\$14,581	\$301,229	
02/01/27			\$47,157	\$47,157		\$47,157	\$348,387
<b>2021 Muni Loan (Solar/Facilities) Year 6 of 14 2.7% Interest Rate</b>							
08/01/26	\$3,554,267	\$133,807	\$46,880	\$180,687		\$180,687	
02/01/27		\$292,781	\$42,939	\$335,720		\$335,720	\$516,407
<b>2023 Civic Center Lease Year 4 of 20 4.65% Interest Rate</b>							
07/13/26	\$5,447,664	\$108,154	\$124,144	\$232,298		\$232,298	
01/13/27		\$108,154	\$121,629	\$229,783		\$229,783	\$462,081
<b>Total</b>		<b>\$879,969</b>	<b>\$432,324</b>	<b>\$1,312,293</b>	<b>\$14,581</b>	<b>\$1,326,874</b>	<b>\$1,326,874</b>

Note: May 18, 2021 the District refinanced the 2002 I-Bank and the 2014 Muni Loans  
These were replaced with the 2021 Muni Loan

## REVENUE COVERAGE:

	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Actual 2021/2022	Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Est YE 2025/2026	Budget 2026/2027
<b>Gross Revenues</b>										
Water Fund Revenues	\$6,259,044	\$6,522,410	\$7,986,510	\$8,151,034	\$8,311,818	\$8,855,052	\$10,237,070	\$12,567,803	\$12,474,741	\$12,392,562
Property Tax & other Revenue	427,907	379,279	328,234	277,825	230,612	171,565	118,374	80,345	14,407	14,500
<b>Total Revenue</b>	<b>6,686,951</b>	<b>6,901,689</b>	<b>8,314,745</b>	<b>8,428,859</b>	<b>8,542,429</b>	<b>9,026,617</b>	<b>10,355,443</b>	<b>12,648,148</b>	<b>12,489,148</b>	<b>12,407,062</b>
<b>Operating Expenses</b>										
Water Fund Expenses	-\$6,349,040	-\$6,891,795	-\$8,666,425	-\$8,869,201	-\$7,342,611	-\$9,356,320	-\$9,299,838	-\$10,260,321	-\$10,144,447	-\$10,824,269
Less Depreciation	1,924,171	2,010,956	1,980,658	1,885,592	1,796,263	1,895,488	1,776,660	1,623,776	1,560,136	1,575,828
<b>Total Water Fund Expenses</b>	<b>-\$4,424,869</b>	<b>-\$4,880,839</b>	<b>-\$6,685,767</b>	<b>-\$6,983,609</b>	<b>-\$5,546,348</b>	<b>-\$7,460,831</b>	<b>-\$7,523,178</b>	<b>-\$8,636,545</b>	<b>-\$8,584,310</b>	<b>-\$9,248,441</b>
<b>Net Revenues Water Fund</b>	<b>\$2,262,082</b>	<b>\$2,020,850</b>	<b>\$1,628,978</b>	<b>\$1,445,250</b>	<b>\$2,996,082</b>	<b>\$1,565,785</b>	<b>\$2,832,265</b>	<b>\$4,011,604</b>	<b>\$3,904,838</b>	<b>\$3,158,621</b>
<b>Senior and Parity Debt Service</b>										
2002 Water Facilities	\$197,820	\$197,477	\$197,123	\$196,756	\$0	\$0	\$0	\$0	\$0	\$0
2014 Solar Project	357,591	357,591	357,591	357,591	0	0	0	0	0	0
2012 Water Rights	349,787	349,645	349,500	349,351	349,199	349,044	348,885	348,723	348,557	348,387
2023 Civic Center Lease							467,110	467,110	467,110	467,110
2021 Refinancing Loan					522,222	522,222	522,222	522,222	522,222	522,222
2014 Hwy 138	26,462	26,462	26,462	26,462	26,462	26,462	26,462	13,231	0	0
<b>Combined Total Annual Debt</b>	<b>\$931,660</b>	<b>\$931,175</b>	<b>\$930,676</b>	<b>\$930,160</b>	<b>\$897,883</b>	<b>\$897,728</b>	<b>\$1,364,679</b>	<b>\$1,351,286</b>	<b>\$1,337,889</b>	<b>\$1,337,719</b>
<b>Debt Service Coverage</b>	<b>243%</b>	<b>217%</b>	<b>175%</b>	<b>155%</b>	<b>334%</b>	<b>174%</b>	<b>208%</b>	<b>297%</b>	<b>292%</b>	<b>236%</b>



## APPROPRIATIONS LIMIT

The 2025/2026 appropriations limit was set by Resolution #2025-04 and approved by the Board of Directors on June 11, 2025.

<b>PHELAN PINON HILLS COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMIT CALCULATION</b>		
FISCAL YEAR 2025/2026		
1	CA PER CAPITA PERSONAL INCOME CHANGE	6.44%
2	POPULATION PERCENT CHANGE (COUNTY)	0.44%
3	PER CAPITA CONVERTED TO A RATIO:	1.0644
4	POPULATION CONVERTED TO A RATIO:	1.0044
5	CALCULATION FACTOR FOR RATIO OF CHANGE:	1.0691
6	PRIOR YEAR (24/25) APPROPRIATION LIMIT	\$5,022,492
7	CURRENT YEAR APPROPRIATION LIMIT	\$5,369,462

The appropriations limit was implemented by Propositions 4 and 111, which produced restrictions on the amount of revenue that can be appropriated in any fiscal year. The limit applies only to revenue received from the General Tax Levy, and excludes any funds spent on capital improvement projects. All Tax Revenue is received to the Government Funds and part is distributed to the Enterprise Fund, as determined each year in the budget process. The total amount of Tax Revenue received is well below the current appropriation limit.

The appropriations limit must be reviewed and calculated each year to assure compliance. This action is a formality for Phelan Piñon Hills Community Services District, at this time, for two reasons: 1) the tax revenues the District receives are less than the appropriations limit, and 2) the tax revenue received can be designated to be spent on capital improvement projects, which would exclude the revenues from limitation.

Pursuant to Condition No. 17 of LAFCO Resolution No. 2994, the District’s permanent appropriations limit was established at the first District election held November 8, 2011. Measure G passed by an overwhelming majority, establishing the base appropriations limit.

The District establishes the appropriations limit each year, based on the prior year limit calculated by the means identified by the Department of Finance each year for the unincorporated area of San Bernardino County.

Each year, in compliance with Government Code Section 61113, the Board adopts a resolution to set the annual appropriations limit for the District. All of the documentation used for the determination of the proposed appropriations limit was available to the public in the Board Package for the meeting at which the resolution is considered and adopted.



**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **CAPITAL IMPROVEMENT** **PROGRAM**

## CAPITAL IMPROVEMENT PROJECTS

Capital projects and expenditures at the Phelan Piñon Hills Community Services District are purchased in accordance with the District's Purchasing Policy. The cost must exceed \$5,000 and have an expected life of more than one year to be capitalized. (The District carefully reviews all equipment before determining if a replacement is necessary and does not solely consider age, but also the cost to keep in service and the anticipated remaining usefulness). To determine the priority of construction projects, the District evaluates the needs of all the departments and prioritizes the requests with the available funding. The recently updated 2020 Water Master Plan has been used as a resource in the development of the Ten-Year Capital Plan that is utilized for budgeting purposes.

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### ***Chromium-6 Mitigation to meet revised MCL mandates***

The District continues to advance its Chromium-6 mitigation strategy to ensure long-term compliance with the adopted state maximum contaminant level and to protect public health. Upcoming capital projects include the completion of another new groundwater well to replace production lost through prior mitigation efforts (the third in last three years), The 2020 Water Master Plan recommends increasing storage capacity at Reservoir Site 6A by constructing a 1.5 MG reservoir to supplement the existing 0.42 MG capacity. The District was awarded \$2,000,000 under the Consolidated Appropriations Act of 2024, administered by the U.S. Department of Housing and Urban Development (HUD). NEPA compliance was recently approved, satisfying grant funding conditions. These projects are critical to reducing reliance on Chromium-6 affected sources and will be funded in part through an extension of the existing Chromium-6 charge. All expenditures will remain restricted to compliance-related infrastructure. The estimated remaining costs for the District's Chromium-6 mitigation actions is \$4,150,000.

***\$4,150,000 budgeted for studies / testing / construction operations***

***Impact on future budgets TBD***

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### ***Civic Center and Emergency Operation Center***

The project was awarded to SPEC Construction for \$11,965,000 on October 22, 2025, and Phase 1 of the proposed development at 3595 Sheep Creek Road (APN 3066-261-10) broke ground on January 8, 2026. The project includes Sheep Creek Road improvements, site grading and development, utilities, and a 14,000-square-foot building. The building will house an Emergency Operations Center (EOC), Board Room, Community Room, and Customer Service/Administration Office. Funding for the EOC and a portion of the Civic Center improvements will be obtained through a grant from the Federal Emergency Management Agency (FEMA). The estimated completion date is late December 2026.

***\$11,880,000 budgeted for Phase 1 Civic Center Project site development / construction***

***Impact on future operating budgets TBD***

### ***Well Site – Land Acquisition***

Yearly, the District is given the opportunity to purchase property through the County of San Bernardino tax lien sales for potential properties for future use. Outlined in the 2020 Water Master Plan, future sites are needed for build-out of facilities such as reservoir sites, wells, and facilities. Operations have begun identifying areas suitable for well drilling while measuring infrastructure requirements and water quality.

***\$100,000 budgeted for acquisition***

***\$0 impact on future operating budgets***

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### ***Fire Suppression***

The District is pursuing funding opportunities for the installation of a heli-hydrant, a specialized water tank designed for rapid aerial firefighting support. A heli-hydrant allows helicopters to refill with water in a matter of seconds, significantly improving emergency response times during wildfire events. Strategically placing a heli-hydrant within the service area would enhance regional fire protection efforts, bolster community safety, and reduce reliance on distant water sources.

***\$25,000 budgeted for project***

***\$0 impact on future operating budgets***

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### ***Electrical Panel Replacements***

Increased age and demand placed on electrical systems including main disconnects, switchgear, and motor control centers have facilitated the need to replace such systems with new and simplified components. The fiscal year 2026/2027 will be the third year into a planned entire electrical systems overhaul at District facilities. Water Operations goal is to complete 1-2 of such overhauls per year depending on the size, complexity, and cost.

***\$472,500 budgeted for project***

***\$0 impact on future operating budgets***

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### ***Phelan and Pinon Hills Community Parks***

The District will continue implementation of park-related capital improvements identified in the Capital Improvement Plan, with a focus on enhancing safety, accessibility, and overall functionality of existing park facilities in both Phelan and Piñon Hills. Planned projects include upgrades to park lighting systems to improve visibility and security, replacement and installation of signage to support wayfinding and regulatory compliance, and targeted security enhancements to protect District assets and public users.

Specific projects for Fiscal Year 2026/2027 include rehabilitation of the Piñon Hills Park parking lot to address surface deterioration and improve circulation and usability, as well as the completion of the concrete walkway loop at Phelan Park as part of the ongoing park enhancement project to improve accessibility and connectivity throughout the site. Playground improvements will focus on replacement or upgrades to equipment to meet current safety standards.

In addition, the District will complete resurfacing of existing athletic courts to extend their service life and maintain safe, playable conditions. These projects are prioritized based on condition assessments, community use, and available funding, and are intended to preserve existing infrastructure while supporting continued public use of District park facilities..

***\$395,000 budgeted for Improvements***

***\$0 impact on future operating budgets***

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### ***Vehicle Replacement***

The District has several vehicles that are nearing the end their projected life cycle. As the mileage has increased, the maintenance issues have increased, costing the District additional funds as well as employee efficiency when the vehicles break down or are out of service. The District has looked at other options for vehicles (natural gas, various types and models, etc.) and will continue to do so as opportunities arise. This is a place holder for possible replacement of one vehicle that is similar to the vehicles currently in service. Purchases are made if the need arises and only after Board approval.

***\$160,000 budgeted for  
vehicle replacement***

***\$0 impact on future operating budgets***

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Note: All purchases are made within the provisions set forth in the Purchasing Policy. The above items that exceed \$25,000 will be brought to the Board for approval prior to authorizing the purchase.

## CAPITAL EXPENDITURE BUDGET 2026/2027 Budget

		DESCRIPTION/LOCATION	ESTIMATE	FUNDING SOURCE
<b><u>CIP PROJECTS</u></b>				
1	Chromium 6 Mitigation	Study, Test, Design, Infrastructure, Construction	\$ 4,150,000	B
2	Future Civic Center	Site Dev/Engineering/Construction	\$ 6,861,000	D
3	Fire Suppression	Helihydrant	\$ 25,000	A
4	Master Plan Projects	Electrical Panel Replacement	\$ 472,500	A
5	Master Plan Projects	Future Expansion Sites	\$ 100,000	A
6	Urban Water Management Plan	Update every 5 years	\$ 15,000	A
		Total Water Fund Projects	\$ 11,623,500	
7	Future Civic Center	Site Dev/Engineering/Construction (Gov't portion)	\$ 5,019,000	G
8	Community Centers	Security access, Lighting, Painting, Signage	\$ 95,000	F
9	Phelan & PH Park	Playground improvements, concrete work	\$ 120,000	G
10	Phelan & PH Park	Parking lot & Lighting Improvements	\$ 180,000	G
		Total Government Fund Projects	\$ 5,414,000	
		<b>TOTAL CIP PROJECTS</b>	<b>\$ 17,037,500</b>	
<b><u>CAPITAL PURCHASES</u></b>				
11	Vehicle	Trucks: Water Operations	\$ 160,000	A/G
12	Computers & Software	Servers, ERP, CMS	\$ 190,000	A/G
		<b>TOTAL CAPITAL PURCHASES</b>	<b>\$ 350,000</b>	
		<b>TOTAL CIP PROJECTS AND CAPITAL PURCHASES</b>	<b>\$ 17,387,500</b>	

<b>FUNDING SOURCES</b>				
Ent	A	Reserve and Depreciation Funded	60% of Depreciation	A \$ 1,437,500
Ent	B	Chromium 6 Surcharge		B \$ 2,150,000
Ent	C	Connection Fees		C \$ -
Ent	D	Loan and/or Grants		D \$ 8,386,000
Gvt	F	Reserve and Depreciation Funded	60% of Depreciation	F \$ 95,000
Gvt	G	Existing Funds Available or Operational Revenue		G \$ 5,319,000
Gvt	H	Loan and/or Grants		H \$ -
				<b>\$ 17,387,500</b>

\* Note: Board will identify how reserves will be replaced.

All above items are from the District 10-year CIP plan

Note: Items 1-5 are developed in the Engineering Committee

Items 6-10 were developed in the Engineering/Parks/Solid Waste Committee's

### Grant / Loan Detail (D & H)

Loan - Civic Center  
HUD Grant for Reservoir 6A

	Loan	Grant
6,386,000	6,386,000	2,000,000
6,386,000	6,386,000	2,000,000
Total		8,386,000



**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **BUDGET FORECAST**

## BUDGET FIVE YEAR FORECAST

PPHCSD Forecast Model						
Assumptions	2027/28	2028/29	2029/30	2030/31	2031/32	
Rate Increase	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
COLA/Merit	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Expenses	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
<b>PROPOSED</b>						
	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>
<b>1 Operating Revenue - Enterprise Fund</b>						
2 Water Sales <sup>1</sup>	\$ 10,187,334	\$ 10,492,954	\$ 10,807,743	\$ 11,131,975	\$ 11,465,934	\$ 11,809,912
3 Special Assessments	285,653	282,797	279,969	277,169	274,397	271,653
4 Other Services	345,800	356,174	366,859	377,865	389,201	400,877
5 Total Operating Revenues	<u>\$ 10,818,787</u>	<u>\$ 11,131,925</u>	<u>\$ 11,454,571</u>	<u>\$ 11,787,009</u>	<u>\$ 12,129,533</u>	<u>\$ 12,482,443</u>
6						
<b>7 Operating Expenses - Enterprise Fund</b>						
8 Water Purchases <sup>2</sup>	21,100	21,733	172,385	352,557	563,133	805,027
9 Board Compensation	146,000	150,380	154,891	159,538	164,324	169,254
10 Professional Services	769,920	793,018	816,808	841,312	866,552	892,548
11 Salaries and Benefits - Enterprise	3,979,456	4,178,428	4,387,350	4,606,717	4,837,053	5,078,906
12 Services and Supplies - Enterprise	2,242,650	2,309,930	2,379,228	2,450,605	2,524,123	2,599,846
13 Rents and Leases	-	-	-	-	-	-
14 Utilities	1,631,200	1,680,136	1,730,540	1,782,456	1,835,930	1,891,008
15 Depreciation <sup>3</sup>	1,575,828	1,927,028	1,994,278	2,012,844	2,036,311	2,056,044
16 Other	11,210	11,546	11,893	12,249	12,617	12,995
17 Total Operating Expenses	<u>\$ 10,377,364</u>	<u>\$ 11,072,199</u>	<u>\$ 11,647,373</u>	<u>\$ 12,218,279</u>	<u>\$ 12,840,043</u>	<u>\$ 13,505,629</u>
18						
19 <b>Net Operational Income Water</b>	<b>\$ 441,424</b>	<b>\$ 59,726</b>	<b>\$ (192,802)</b>	<b>\$ (431,270)</b>	<b>\$ (710,511)</b>	<b>\$ (1,023,187)</b>
20						
<b>21 Operating Revenue and Expense - Government Fund</b>						
22 Ordinary Income Government Funds	15,000	15,000	15,000	15,000	15,000	15,000
23 Ordinary Expense Government Funds <sup>3</sup>	(1,083,946)	(1,344,848)	(1,518,526)	(1,847,416)	(1,902,838)	(1,959,923)
24 <b>Net Operational Income Government</b>	<b>\$ (1,068,946)</b>	<b>\$ (1,329,848)</b>	<b>\$ (1,503,526)</b>	<b>\$ (1,832,416)</b>	<b>\$ (1,887,838)</b>	<b>\$ (1,944,923)</b>
25						
<b>26 Non-Operating Revenues (Expenses) - Enterprise Fund</b>						
27 Investment Earnings <sup>4</sup>	592,500	422,125	439,010	456,570	474,833	493,827
28 Investment Expense	(453,905)	(431,210)	(409,649)	(389,167)	(369,708)	(351,223)
29 Property Taxes	14,500	14,790	14,790	14,790	14,790	14,790
30 Other Income, Penalties, etc <sup>5</sup>	1,143,721	1,200,907	1,260,952	1,324,000	1,390,200	569,710
31 Other Income, Grants, etc	-	-	-	-	-	-
32 Capacity Fees	702,132	723,196	744,892	767,239	790,256	813,963
33 Other Expense	(864,578)	(873,224)	(881,956)	(890,776)	(899,684)	-
34 <b>Net Non-Operating Revenues (Expenses)</b>	<b>\$ 1,134,369</b>	<b>\$ 1,056,584</b>	<b>\$ 1,168,038</b>	<b>\$ 1,282,656</b>	<b>\$ 1,400,686</b>	<b>\$ 1,541,067</b>
35						
<b>36 Non-Operating Revenues (Expenses) - Government Fund</b>						
37 Investment Earnings <sup>4</sup>	528,756	455,194	477,953	251,851	264,444	277,666
38 Property Taxes	2,136,432	2,189,843	2,244,589	2,300,703	2,358,221	2,417,177
39 Other Income	145,365	149,726	154,217	158,844	163,609	168,517
40 Income Solid Waste	433,107	446,100	459,483	473,268	487,466	502,090
41 Other Expense	(7,044)	(7,396)	(7,766)	(8,155)	(8,562)	(8,990)
42 <b>Net Non-Operating Revenues (Exp) Gvmt</b>	<b>\$ 3,236,615</b>	<b>\$ 3,233,466</b>	<b>\$ 3,328,477</b>	<b>\$ 3,176,512</b>	<b>\$ 3,265,177</b>	<b>\$ 3,356,459</b>
43						
<b>44 Net Income</b>	<b>\$ 3,743,462</b>	<b>\$ 3,019,928</b>	<b>\$ 2,800,187</b>	<b>\$ 2,195,482</b>	<b>\$ 2,067,515</b>	<b>\$ 1,929,416</b>
45						
46 Depreciation Unfunded (40%)	\$ 674,501	\$ 770,811	\$ 797,711	\$ 805,138	\$ 814,524	\$ 822,418
47 Loan Principal Payments	(879,969)	(866,757)	(879,969)	(907,258)	(935,470)	(964,640)
48 <b>Net Cash Avail for Projects/Reserves</b>	<b>\$ 3,537,994</b>	<b>\$ 2,923,982</b>	<b>\$ 2,717,928</b>	<b>\$ 2,093,362</b>	<b>\$ 1,946,570</b>	<b>\$ 1,787,194</b>
Beginning Cash in Bank Reserves <sup>6</sup>	\$ 36,307,350	\$ 25,092,930	\$ 26,715,629	\$ 21,449,124	\$ 23,958,192	\$ 26,441,548
Funded Depreciation (60%)	(12,737,647)	(14,844,847)	(16,048,347)	(17,859,747)	(18,000,547)	(18,118,947)
CIP Projects <sup>7</sup>	(10,536,000)	(6,017,500)	(9,057,000)	(704,000)	(592,000)	(865,000)
Grants	2,000,000	4,000,000	-	-	-	-
Transfer to Reserves	(376,665)	(360,000)	-	-	-	-
Capital Purchases <sup>7</sup>	(6,851,500)	(80,000)	(124,000)	(88,000)	(93,000)	(97,000)
<b>CASH BALANCE = AVAILABLE CASH</b>	<b>\$ 12,355,283</b>	<b>\$ 11,870,782</b>	<b>\$ 5,400,777</b>	<b>\$ 6,098,445</b>	<b>\$ 8,441,001</b>	<b>\$ 10,381,421</b>

**NOTES:**

- 1 Based on projected rate increases (from 2023 water rate study and annual review), and does not include any growth in customer base.
- 2 Due to the MWA ramp down, costs expected to increase 27/28.
- 3 Depreciation (Gov't ordinary expenses) changes based on the additional assets (CIP Projects) added in the prior year.
- 4 Based on interest rates, and capital spending. There are large projects upcoming in the next 5 years (decreased balances of available cash).
- 5 The surcharge for Chromium-6 mitigation is set to expire June 2030.
- 6 Based on average of reserve levels recommended by Directors + Assumes additional assets each year x .08 = additional reserves + reimbursement for reserve loans
- 7 From 10-year CIP Plan



**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **STATISTICS AND TRENDS**

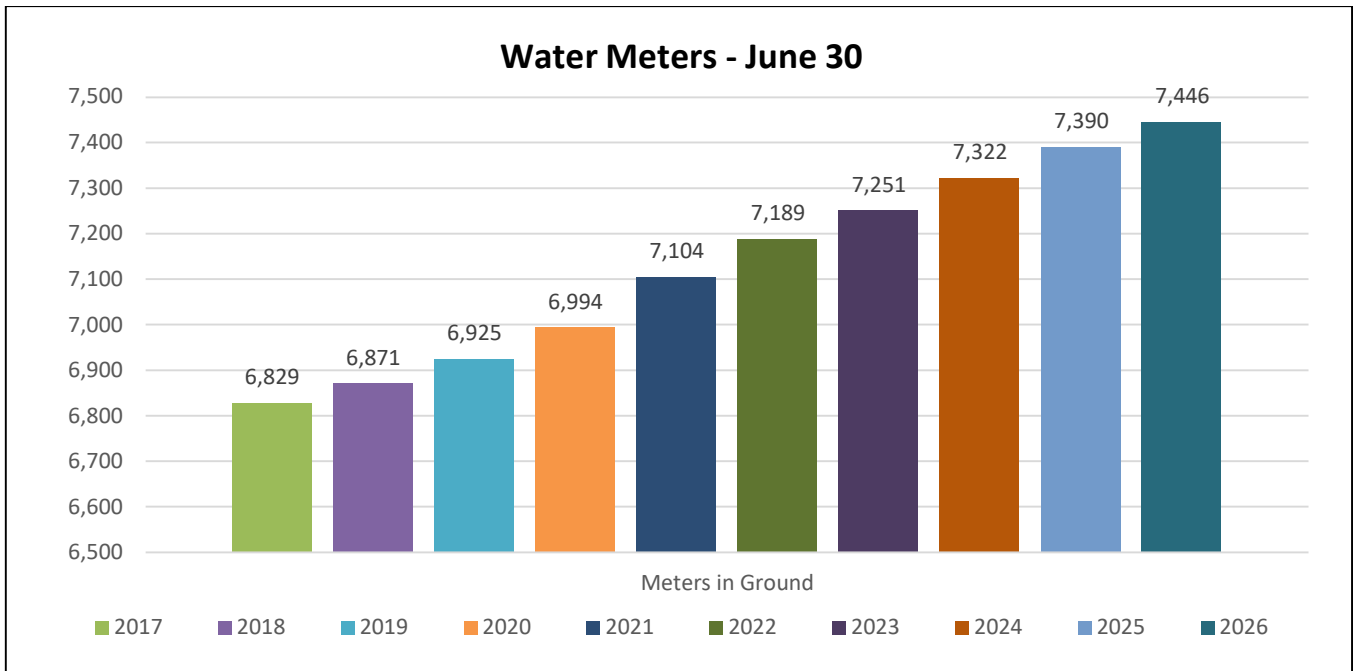
## WATER SYSTEM STATISTICS AND HISTORICAL INFORMATION

<b>NUMBER OF WATER CUSTOMERS as of June 30 each year</b>										
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Current Fiscal Year 2026</b>
<b>Residential</b>	6,756	6,817	6,847	6,925	7,013	7,088	7,150	7,232	7,293	7,351
<b>Commercial</b>	49	50	71	74	77	80	80	80	80	80
<b>Industrial</b>	4	4	7	11	14	21	21	10	10	15
<b>Other</b>										
<b>TOTAL</b>	6,809	6,871	6,925	7,010	7,104	7,189	7,251	7,322	7,383	7,446

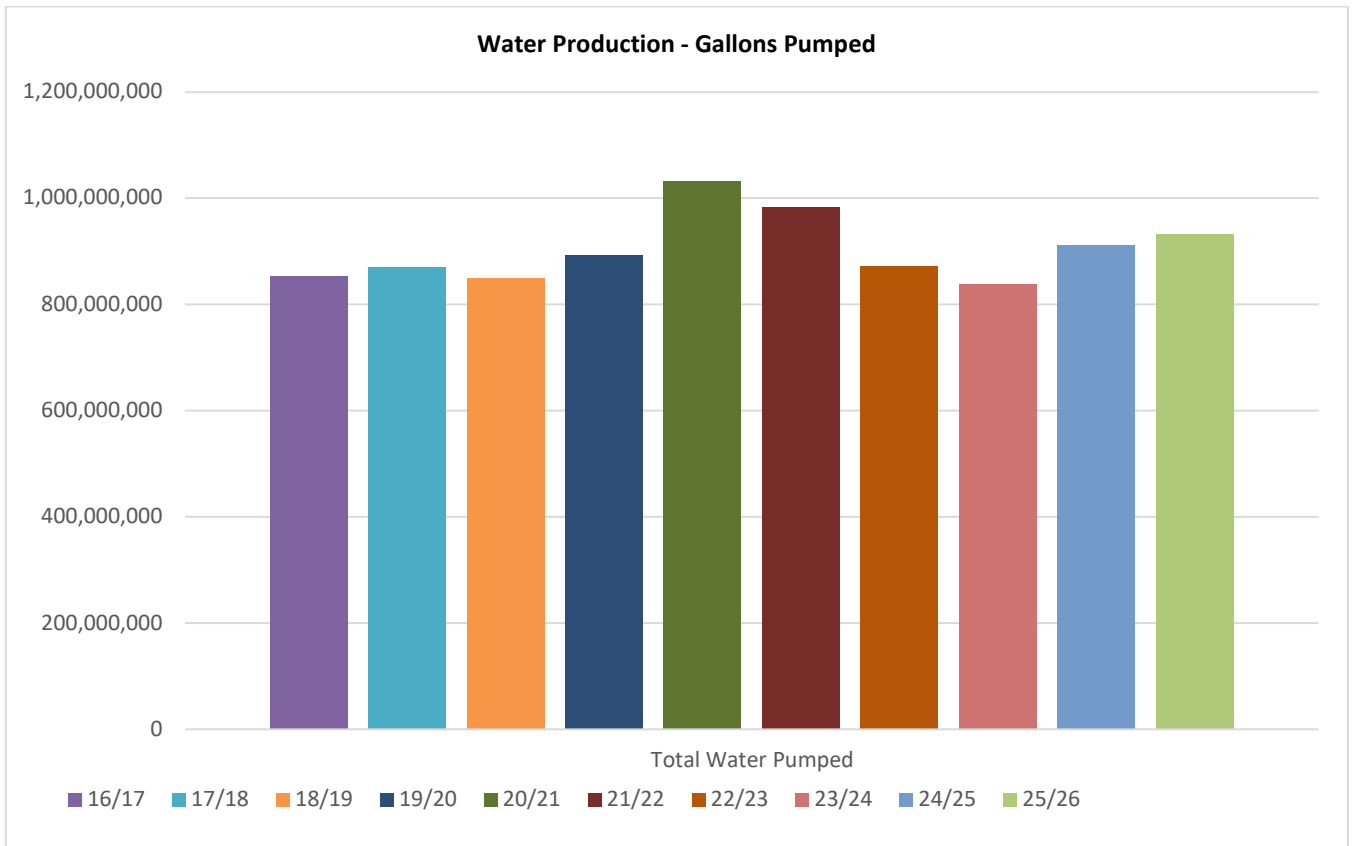
<b>CURRENT AND HISTORICAL AVERAGE MONTHLY USER CHARGE PER RESIDENTIAL ACCOUNT (includes minimum + 11 HCF of water for 1" meter)</b>										
	<b>6/30/2017</b>	<b>6/30/2018</b>	<b>6/30/2019</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>6/30/2025</b>	<b>Current Fiscal Year 6/30/2026</b>
	60.04	63.02	63.89	67.10	70.81	75.02	79.00	94.47	107.76	114.14

<b>TEN LARGEST SYSTEM USERS as of 06/30/2026</b>					
<b>User</b>	<b>Annual Usage</b>	<b>% of System Use</b>	<b>Annual Gross Revenues</b>	<b>% of System Revenues</b>	<b>Customer Class (Residential/Commercial/ Industrial/Other)</b>
SNOWLINE JUSD	54,802	5.31%	\$298,877	2.85%	INSTITUTIONAL
PACIFIC WATER TRUCKS	2,825	0.27%	\$21,130	0.20%	INDUSTRIAL (HYD)
SPEC CONSTRUCTION	2,356	0.23%	\$18,848	0.18%	INDUSTRIAL (HYD)
MMAC TRUCKING	2,308	0.22%	\$17,265	0.16%	INDUSTRIAL (HYD)
JOSEPH KIM	1,506	0.15%	\$8,554	0.08%	INDUSTRIAL (HYD)
MARIA GODINEZ	1,389	0.13%	\$7,685	0.07%	RESIDENTIAL
BARRY TUCK	1,357	0.13%	\$7,644	0.07%	RESIDENTIAL
MYONG CHA (GRACE) PAK	1,339	0.13%	\$7,079	0.07%	INDUSTRIAL (HYD)
KMA AMERICA	1,256	0.12%	\$6,362	0.06%	INDUSTRIAL (HYD)
MINA JUN	1,113	0.11%	\$5,936	0.06%	INDUSTRIAL (HYD)
<b>TOTAL</b>	<b>70,251</b>	<b>6.81%</b>	<b>\$399,378</b>	<b>3.81%</b>	

## HISTORICAL METERS IN GROUND AND PRODUCTION



The District experienced slow growth between 2009 and 2017 due to the economic conditions in the County. This has improved in recent years and continues to show upward economic trends.



Water production increase in 20/21 was due to illegal agricultural grows.

# HISTORICAL AND FUTURE (PENDING BOARD REVIEW) WATER RATES

METER SIZE	Water Rates - Approved January 20, 2016				Water Rates - Approved May 6, 2020				Water Rates - Approved December 1, 2021				Water Rates - Approved October 11, 2023					
	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	Effective	
	07/01/2016	07/01/2017	07/01/2018	07/01/2019	07/01/2020	07/01/2021	07/01/2021	07/01/2021	01/01/2022	07/01/2022	07/01/2022	07/01/2023	11/01/2023	07/01/2024	07/01/2025	07/01/2026	07/01/2027	
<b>FIXED CHARGES PER M</b>																		
	<b>Monthly</b>				<b>Monthly</b>				<b>Monthly</b>				<b>Monthly</b>					
Meter Size																		
3/4"	\$16.97	\$17.90	\$18.16	\$19.16	\$22.28	\$23.62	\$24.17	\$25.63	\$22.80	\$24.17	\$24.17	\$25.63	\$31.02	\$35.76	\$37.96	\$39.46	\$53.13	
1"	\$25.91	\$27.46	\$27.89	\$29.56	\$32.06	\$33.99	\$36.57	\$38.77	\$34.50	\$36.57	\$36.57	\$38.77	\$46.70	\$53.61	\$56.80	\$58.79	\$78.95	
1 1/2"	\$48.24	\$51.34	\$52.21	\$55.54	\$56.51	\$59.91	\$67.58	\$71.64	\$63.75	\$67.58	\$67.58	\$71.64	\$85.90	\$98.22	\$103.91	\$107.12	\$143.50	
2"	\$75.04	\$80.00	\$81.39	\$86.72	\$85.85	\$91.01	\$104.79	\$111.08	\$98.85	\$104.79	\$104.79	\$111.08	\$132.94	\$151.76	\$160.44	\$165.12	\$220.96	
3"	\$137.57	\$146.87	\$149.47	\$159.47	\$178.76	\$189.49	\$222.60	\$235.96	\$210.00	\$222.60	\$222.60	\$235.96	\$281.90	\$321.31	\$339.46	\$348.78	\$466.25	
4"	\$226.91	\$242.41	\$246.74	\$263.41	\$315.68	\$334.63	\$373.80	\$420.01	\$373.80	\$396.23	\$396.23	\$420.01	\$501.42	\$571.16	\$603.28	\$619.44	\$827.73	
Chromium 6 Surcharge	\$9.71	\$9.71	\$12.12	\$12.19	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	\$9.71	
<b>CONSUMPTION</b>																		
Residential																		
Tier 1	\$2.22	\$2.35	\$2.39	\$2.53	\$2.64	\$2.80	\$2.90	\$3.08	\$2.73	\$2.90	\$2.90	\$3.08	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96	
Tier 2	\$3.51	\$3.71	\$3.77	\$4.00	\$4.01	\$4.26	\$3.31	\$3.51	\$3.12	\$3.31	\$3.31	\$3.51	\$4.25	\$4.97	\$5.69	\$6.26	\$8.36	
Tier 3							\$7.53	\$8.47										
Commercial																		
Tier 1	\$2.65	\$2.81	\$2.85	\$3.02	\$3.06	\$3.25	\$3.87	\$4.11	\$3.65	\$3.87	\$3.87	\$4.11	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96	
Tier 2													\$4.25	\$4.97	\$5.69	\$6.26	\$8.36	
School Institutional																		
Tier 1	\$2.82	\$2.98	\$3.03	\$3.21	\$3.53	\$3.75	\$4.20	\$4.46	\$3.96	\$4.20	\$4.20	\$4.46	\$3.46	\$4.04	\$4.33	\$4.47	\$5.96	
Tier 2													\$4.25	\$4.97	\$5.69	\$6.26	\$8.36	

Current Rates: Tier 1 = 0 to 9 units, Tier 2 = 9 or more units

The most current water rate study is available online. For additional information on the rate structure and the components driving the rate changes, please refer to this study at [www.pphcsd.org](http://www.pphcsd.org). Beginning on 07/01/18 (or when the Chromium-6 project is added to the system) the surcharge was scheduled to increase to cover the increased operational expenses of the additional operating assets. This increase was deferred, pending completion of the project.

The Chromium-6 Surcharge is collected to recover Chromium-6 related costs which began in 2015. The District has expended approximately \$7.2 million dollars to date and has projects pending of \$4.5 million dollars. The surcharge will continue for approximately 5 additional years, or until costs have been recovered.

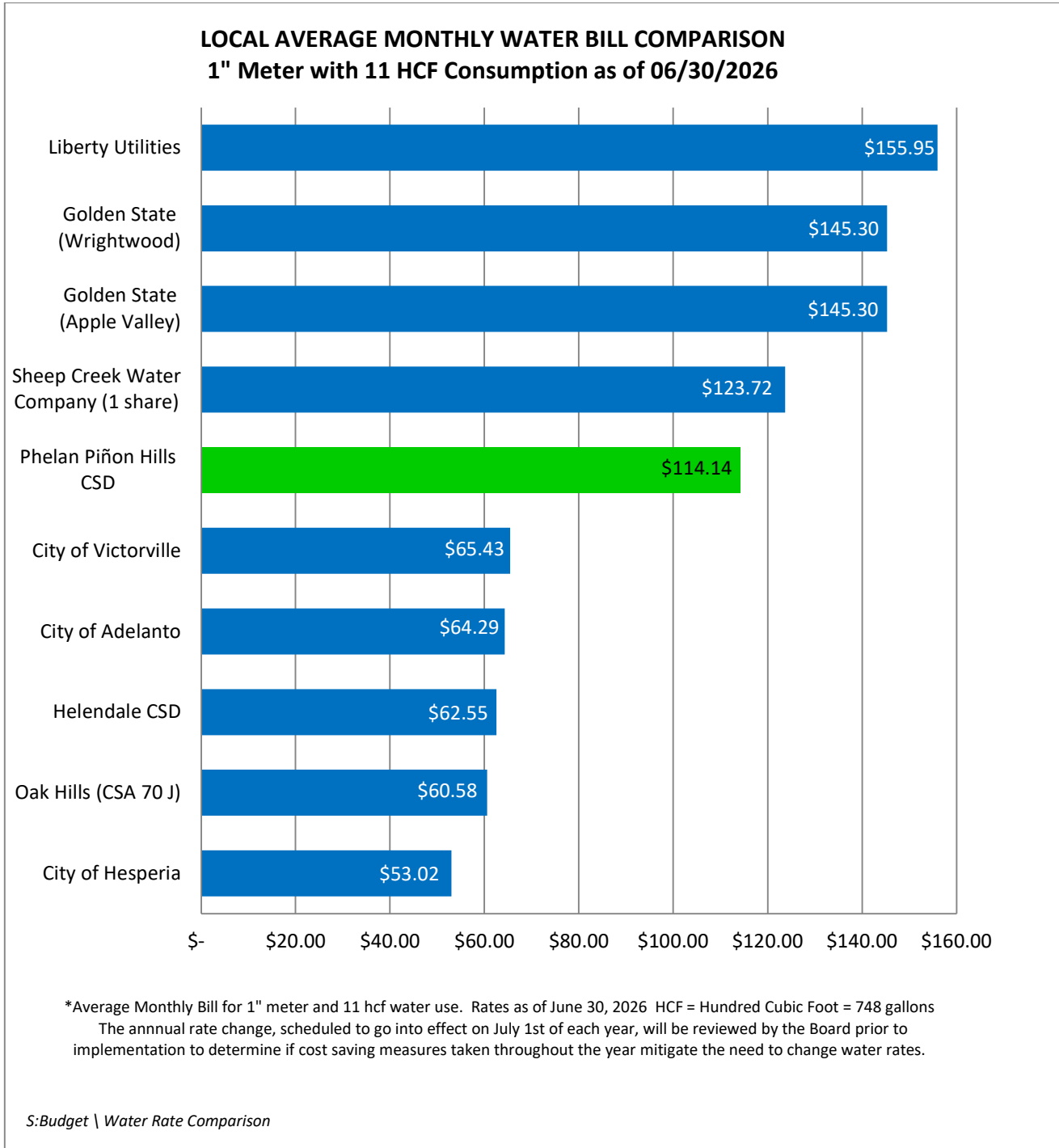
Beginning 1/1/2022, the District added a Tier III rate for residential customers ( Tier 1 = 0 to 9 units, Tier 2 = 9 to 29 units, Tier 3 = 29 plus units )

In November 2023, the District eliminated the Tier III rate for residential customers, as per the approved water rate study.

The Board reviewed and approved the rates effective 7/1/2025 (shown above), that are lower than those approved in the October 11, 2023 rate study.

The Board reviewed and approved the rates effective 7/1/2026 (shown above), that are lower than those approved in the October 11, 2023 rate study. Tier I is being reduced to 9 units

# WATER BILL COMPARISON TO LOCAL WATER PROVIDERS



Average monthly bill for 1" meter and 11 HCF (748 gallons per hundred cubic foot) water usage.

## WATER RIGHTS

The District's water comes from deep aquifers within the Mojave Basin Area. Mojave Water Agency (MWA), specifically the Watermaster, is responsible for the adjudicated basin from which the District pumps water. Through the adjudication water purveyors within the basin were assigned water rights, based on the amount of water they pumped historically. The water rights were ramped down to the "Free Production Allowance" (FPA), currently 45%. Water purveyors, such as the District, have the right to produce (pump) the FPA water each year. Any amount of water pumped in excess of the FPA is considered overproduction and must be replaced to maintain a balanced water basin. Replacement water is paid for through MWA\*.

The District owns water rights in two of the sub-areas within the MWA's jurisdiction. Most of the rights are in the OESTE subarea. When the District was formed, it owned 1,416-acre feet of water rights in the OESTE subarea. The District has since purchased an additional 3,264-acre feet of water rights. As water production increases due to growth, and the FPA is reduced due to ramp down, the District ultimately will have water replacement obligations. In the meantime, the water rights we have purchased mitigate replacement water costs, thus providing a significant savings to the rate payers.

<b>Historical Water Rights , Production and Water Replacement OESTE Subarea</b>										
Water Year End Sept 30:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
PPHCSD Water Rights OESTE	4,680	4,680	4,680	4,680	4,680	4,680	4,680	4,680	4,680	4,680
Free Production %	80%	80%	80%	80%	75%	65%	60%	55%	50%	45%
PPHCSD Free Production Allowance	3,744	3,744	3,744	3,744	3,510	3,042	2,808	2,574	2,340	2,106
Carryover	3,744	3,744	3,744	3,744	3,744	3,510	3,042	2,808	2,574	2,332
Production	1,539	1,834	2,451	2,472	2,525	2,920	2,756	2,515	2,582	2,646
Overproduction	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cost per AF MWA	\$515	\$556	\$578	\$591	\$604	\$563	\$584	\$565	\$565	\$565
Amount due to MWA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b><i>If the District had not purchased additional water rights:</i></b>										
Overproduction	406	701	1,318	1,339	1,463	2,000	1,906	1,736	1,874	2,009
<b>Amount due to MWA (savings due to purchase of additional water)</b>	<b>\$209,090</b>	<b>\$389,756</b>	<b>\$761,804</b>	<b>\$791,349</b>	<b>\$883,652</b>	<b>\$1,125,775</b>	<b>\$1,113,338</b>	<b>\$980,953</b>	<b>\$1,058,810</b>	<b>\$1,134,972</b>
12/2012 Purchased water rights from	\$ 9,858,261			2,335						
07/2015 Purchased water rights from	\$ 2,554,750			929						
Total additional water rights purchased				3,264						
Data obtained from Mojave Water Agency: <a href="https://www.mojavewater.org/basin-management/watermaster/reports/">https://www.mojavewater.org/basin-management/watermaster/reports/</a> Main Volume, Attachment B										
2026 2027 Budget Draft/MWA										

\*Note: Sometimes other purveyors have unused FPA that they either carry-over for future use or can lease to other purveyors who may need the water that year.

## DISTRICT PROFILE

### History

In February 2008, the citizens of Phelan and Piñon Hills overwhelmingly voted to separate the Water, Parks and Recreation, and Street Lighting Districts from the County and create a Community Services District. The Phelan Piñon Hills Community Service District was established through an election on February 5, 2008. With an 81% approval rating. The voters approved the formation of the District as a consolidation of three Special Districts: Zone-L70 Water, CSA-9 Phelan Parks and Street Lighting and CSA56-F1 Piñon Hills Parks. In 2012 the District activated Solid Waste and Recycling services.

The consolidation enabled the communities to establish a form of self-governance while maintaining their individual rural integrity. The 128 square mile District is the largest Community Service District in San Bernardino County. In March 2008, the Phelan Piñon Hills Community Services District was formed (LAFCO Resolution 2994), with a five-member Board of Directors elected to govern the District.

### Governance

The District is governed by an elected, five-member Board of Directors. Board members are elected to a four year term, participating in the election process during even numbered years.

The Board of Directors' regularly scheduled meetings are on the second and fourth Wednesdays of each month at 5pm in the Phelan Community Center. Additionally, the Directors are assigned to at least two standing committees and some serve on ad hoc committees as needed. The committees have regularly scheduled monthly meetings for Engineering, and quarterly meetings for Parks & Recreation, Government Affairs, Solid Waste and Recycling, and Finances. These meetings are open to the Public whom are encouraged to attend.

### District Services

The District provides the following within its service area:

- ◆ Water
- ◆ Park and Recreation
- ◆ Street Lighting
- ◆ Solid Waste and Recycling

## BOARD OF DIRECTORS

		Term Expires December
<b>Rebecca Kujawa</b>	President	2028
<b>Jeanna Mills</b>	Vice President	2026
<b>Deborah Philips</b>	Director	2028
<b>Charles Hays</b>	Director	2026
<b>Greg Snyder</b>	Director	2026

## DISTRICT MANAGEMENT

<b>Donald Bartz</b>	General Manager
<b>George Cardenas</b>	Assistant General Manager/Engineering Mgr.
<b>Sean Wright</b>	Water Operations Manager

## MISSION STATEMENT

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

Please visit the District's website at [PPHCSD.ORG](http://PPHCSD.ORG) for additional information and upcoming events.



**Phelan Piñon Hills  
Community Services District**

# 2026/2027 BUDGET



**WATER  
PARKS AND RECREATION  
STREET LIGHTING  
SOLID WASTE AND RECYCLING**



**Phelan Piñon Hills Community Services District**  
4176 Warbler Road, Phelan, CA 92371  
760-868-1212

*Budget in Brief*

# By the Numbers

## Phelan Piñon Hills Community Services District

### Water System:

Number of Pressure Zones	17
Miles of Water Main	348
Reservoirs	35
Wells	16
Booster Stations	25
Booster Pumps	69
Pressure Reducing Stations	33
Service Connections (Meters)	7,446

### Parks and Recreation Facilities:

Number of Parks	2
Number of Community Centers	2
Number of Senior Centers	2

### Street Lighting:

Number of Street Lights	92
Number of Lights at RR Crossings	1

### Solid Waste and Recycling:

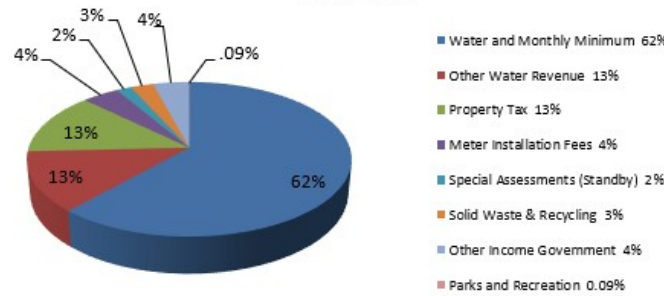
Number of Residential Customers	5,706
Number of Commercial Customers	115

### Misc. Statistical Information

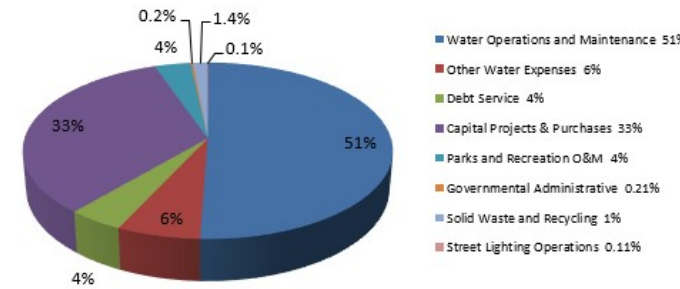
Population	26,058
Service Area	128 square miles
Employees	27 Full Time
Enterprise Fund Budget	\$ 11,695,847
Government Fund Budget	\$ 1,090,990
Capital Budget	\$ 6,851,500

# FY 2026/2027 Budget in Brief

## Resources



## Expenditures



## "Where the Money Comes From"

Revenue	2026/2027
Water and Monthly Minimum 62%	\$10,187,334
Other Water Revenue 13%	\$2,082,021
Property Tax 13%	\$2,150,932
Meter Installation Fees 4%	\$702,132
Special Assessments (Standby) 2%	\$285,653
Solid Waste & Recycling 3%	\$433,107
Other Income Government 4%	\$674,121
Parks and Recreation .09%	\$15,000
<b>TOTAL REVENUE</b>	<b>\$16,530,300</b>

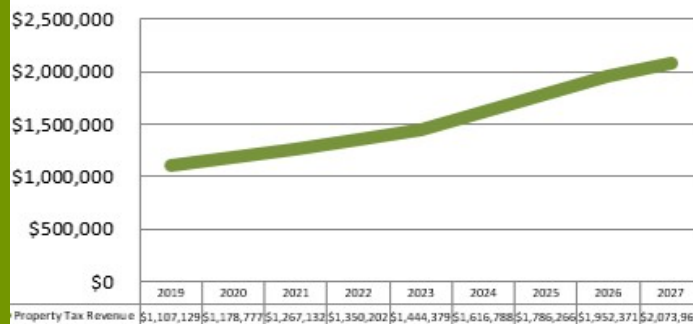
## "Where the Money Goes"

Expenditures	2026/2027
Water Operations and Maintenance 51%	\$10,337,364
Other Water Expenses 6%	\$1,318,483
Debt Service 4%	\$879,969
Capital Projects & Purchases 33%	\$6,851,500
Parks and Recreation O&M 4%	\$741,873
Governmental Administrative .21%	\$43,640
Solid Waste and Recycling 1%	\$283,657
Street Lighting Operations .11%	\$21,820
<b>TOTAL EXPENDITURES</b>	<b>\$20,518,307</b>

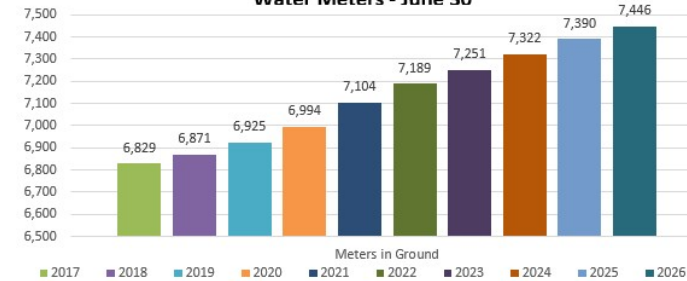
## Property Tax Revenue



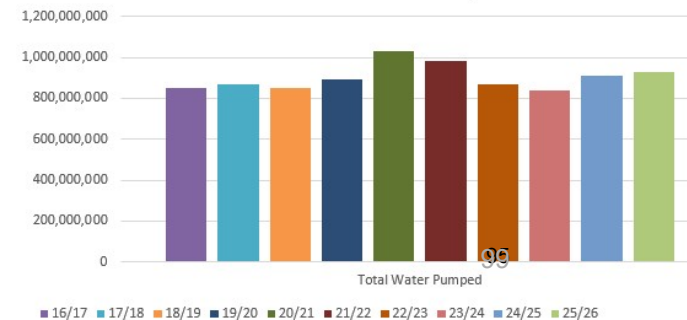
## Property Tax Revenue



## Water Meters - June 30



## Water Production - Gallons Pumped





**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT**

# **GLOSSARY OF ACRONYMS**

# **AND TERMS**

## GLOSSARY OF ACRONYMS

<b>AF</b>	Acre-Foot (of water)
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CalPERS</b>	California Employees Public Retirement System
<b>CIP</b>	Capital Improvement Program
<b>COLA</b>	Cost of Living Adjustment
<b>CPI</b>	Consumer Price Index
<b>CSMFO</b>	California Society of Municipal Finance Officers
<b>FTE</b>	Full Time Equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GIS</b>	Geographic Information System
<b>GFOA</b>	Governmental Finance Officers of America
<b>HCF</b>	Hundred Cubic Feet (of water)
<b>SCADA</b>	Supervisory Control and Data Acquisition System

## GLOSSARY OF TERMS

**Accrual** - The recognition of a revenue or expense in a current period even though the actual cash may not be received or paid until a following period.

**Accrual Basis of Accounting** - The accounting basis used by Phelan Piñon Hills Community Services District under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

**Acre-foot (AF) of Water** - The volume of water that covers one acre to a depth of one foot; 43,560 cubic feet; 1,233.5 cubic meters; 325,872 gallons.

**Amortization** - Gradual reduction, redemption, or liquidation of the balance of an account according to a specified times and amounts.

**Appropriation** - An authorization granted by a legislative body to incur obligations and to make expenditures for specific purposes. This is usually time sensitive and must be used by a specific deadline.

**Assets** - Resources owned or controlled by the District with the expectation that it will provide future benefit. District assets include cash, receivables, inventory, water rights, and utility infrastructure.

**Audit** - An examination of the books and records of Phelan Piñon Hills Community Services District to determine financial status and results of operations (excess or loss).

**Balanced Budget** - The District considers a budget as balanced if there are sufficient net revenues to cover the cost of operations and debt service. The District will always adopt a budget that is balanced. The District considers a budget as fully funded if the budget is balanced and there is sufficient cash from operations to contribute the amounts necessary to fund the Operating Funds, the Capital Improvement Funds and the Rate Stabilization Funds as outlined in the District's Cash Reserve Policy. The District will strive toward a fully funded budget. If there is a revenue gap, the budget will indicate how and when this gap will be eliminated.

**Board of Directors** - The Phelan Piñon Hills Community Services District is governed by a Board, the members of which are elected by the voters within the District boundaries. The Board sets policy and provides overall leadership for Phelan Piñon Hills Community Services District including the mission, goals, priorities, and resource allocation.

**Budget** - A balanced financial plan for a given period of time, which includes appropriations and revenues, which finance the various District funds. The District's budget is considered to be a spending plan and a policy guide.

**Budget Calendar** - The schedule of key dates or milestones, which the District follows in the preparation, adoption, and administration of the budget.

**Budgetary Control** - The control of management in accordance with the approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**California Society of Municipal Finance Officers (CSMFO)** – CSMFO is the preeminent resource for promoting excellence in government finance. Their mission is to serve all government finance professionals through innovation, collaboration, continuing education and professional development.

**CalPERS** - California Employees Public Retirement System.

**Capital Assets** - Physical assets used in operations that have initial useful lives of more than one year. District capital assets include land, buildings, improvements, vehicles, equipment, and infrastructure.

**Capital Contributions** - Amounts received that are often restricted for building or purchasing capital assets, or the receipt of an actual capital asset.

**Capital Equipment (Assets)** - Fixed assets such as vehicles, computers, equipment, technical instruments, etc., which have a life expectancy of more than one year and a value over \$5,000.

**Capital Improvement Program (CIP)** - A long range construction plan to be incurred each year over a number of years to meet the capital needs of the Phelan Piñon Hills Community Services District for the benefit of the community as a whole.

**Capital Improvement Projects** - Projects related to the construction, acquisition, and renovation of capital assets.

**Capital Project** - Major construction, acquisition, or renovation, which increases the useful life of the District's assets or adds to the value of physical assets.

**Cash** - Legal tender held in bank accounts and marketable securities. Cash as reported on the balance sheet may also include assets that can be converted into cash immediately.

**Change in Fund Balance** - The increase or decrease from year to year in cash for a specific fund.

**Change in Net Assets** - The increase or decrease from year to year in Net Assets, which are the sum total of assets less liabilities plus the change in the Statement of Revenues, Expenses and Changes in Net Assets.

**Charges for Services** - Fees and other charges to the users or recipients of goods and services the District provides, such as water service.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living or doing business (i.e., economic inflation).

**Debt Service** - The payment of interest and principal on amounts borrowed.

**Enterprise Fund** - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has a Water Enterprise.

**Expenditures** - The outflow of cash, a promise to pay, or other financial resources in return for goods and services that have been received.

**Expense** - The recognition on the Statement of Revenues, Expenses and Changes in Net Assets of a use of resources. Expenses may not match expenditures due to the accrual basis of accounting utilized by the District.

**Financial Statement** - A set of summary documents, which pertain to financial information that consist of the following: Balance Sheet, Schedule of Revenues and Expenses, Statement of Cash Flows, and, in the District's case, various supplements, schedules, etc.

**Fiscal Year** - The typical period covered by an agency's budget and financial statements. The District operates on the 12-month fiscal year beginning July 1<sup>st</sup> and ending June 30<sup>th</sup> of every year.

**Fixed Asset** - An item of long-term character and/or of a significant set value. These include buildings, vehicles, certain office equipment, etc.

**Full-Time Equivalent (FTE)** – The sum of employees, including part-time staff, which total one full-time position. For example, two part-time employees who work 20 hours each, would equal one full-time equivalent.

**Fund** - A fiscal and accounting entity created by an agency for the purpose of tracking the finances of a particular activity or group of activities.

**Fund Balance** - Cash remaining after expenditures (including debt payments, capital expenditures and changes in working capital) are subtracted from receipts.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for guidelines for external financial accounting including the reporting of financial statements. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

**Geographic Information System (GIS)** - An organized collection of computer hardware, software and geographic data designed to efficiently capture, store, update, manipulate, analyze, and display all forms of geographically referenced information.

**Government Fund** - A type of fund that separately accounts for goods and services provided by the District, generally on a user-charge basis. The District has Parks and Recreation, Street Lighting, and Solid Waste activities that are in the Government Fund.

**Governmental Accounting Standards Board (GASB)** - Their mission is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports.

**Governmental Finance Officers of America (GFOA)** - Their purpose is to enhance and promote the professional management of governments for the public benefit. The GFOA accomplishes this mission by identifying and developing financial policies and practices, and promoting them through education, training and leadership.

**Groundwater** - Water produced by pumping from underground.

**Hundred Cubic Feet (HCF)** - The unit measure that is used for water billing purposes. 1 HCF = Approximately 748 gallons.

**Infrastructure** - Especially long-lasting capital assets that are stationary, can be preserved for significantly greater periods than most capital assets, and typically are part of a large system of assets, such as water mains and sewers.

**Interest Expense** - The cost of using borrowed money; it is typically a percentage of principal. Interest costs paid by the Phelan Piñon Hills Community Services District on interest and debt service.

**Interest Income** - Income received by the District from cash and investments.

**Maintenance** - Activities that keep assets in good working order, but do not significantly increase the capacity or life of an asset.

**Meter** - An instrument of measuring the flow of water and providing service to an account.

**Net Change in Cash** - The remainder after expenditures (including debt payments, fund transfers, capital expenditures and changes in working capital) are subtracted from receipts; a positive number indicates an increase in cash, while a negative number indicates a decrease in cash.

**Net Revenue** - Revenue less expenses for the purpose of calculating the District's Pledged Revenue Coverage. This calculation does not include depreciation, amortization or interest expense related to external debt.

**Non-Operational Expense** - Expenses that are not attributed to operations, such as loan fees, interest expense, etc.

**Non-Operational Revenue** - Revenues that are not a result of revenue received for service provided or facilities utilized, such as interest income.

**Operating Expenses (or Expenditures)** - The costs of producing and providing goods and services. Electricity to pump water out of the ground, wages for personnel operating the system, fuel for vehicles assisting with customer accounts, etc.

**Operating Revenues (or Receipts)** - Fees and charges generated by the production and provision of goods and services to customers of the District. Water, community center rental fees, etc.

**Operational Expenses** - Same as Operating Expenses (or Expenditures) above.

**Operational Revenue** - Same as Operating Revenues (or Receipts) above.

**Pledged Revenue Coverage** - The ratio of net revenue to annual debt service. The District's debt obligations require that the District maintain at least a 1.10 ratio. New debt requires a 1.15 to 1.20 ratio.

**Policy** - Statement of principle or of guiding actions that imply clear commitment. Directional orders that set forth guidelines to meet goals and objectives.

**Principal** – The original amount borrowed, or the amount remaining after payments are made, for bonds, loans, or other debt instrument.

**Property Taxes** - The District receives approximately 7% (7 cents of each dollar) of the 1% property tax levied against parcels of land within the Phelan Piñon Hills Community Services District.

**Proprietary Funds** – There are two types of proprietary funds: enterprise funds and internal service funds. References in this document to proprietary fund(s) are enterprise fund(s). The District has one enterprise fund at this time: Water.

**Proposition 218** (aka Prop 218) - The legislation that was approved by California voters, in November of 1996 (now Articles XIII C and D of the California Constitution), that mandated certain rules, notification requirements, and protest hearings take place in order to implement or change taxes, assessments, and certain rates and fees. For the Phelan Piñon Hills Community Services

District, it set forth certain notification and protest hearing requirements in order to change water rates. The District exceeded these requirements in 2012 and 2013, when the District established multi-year rate changes after an extensive water rate study, multiple public meetings, multiple notices, and a protest hearing in February 2013.

**Recreation Fees** - Revenue received from day use and special events within the Parks & Recreation District.

**Reserve** - Amount in a fund used to meet cash requirements, emergency expenditures or other future defined requirements.

**Reserve Balance** - Current balance of specific funds that are set aside for future purposes and therefore cannot or should not be appropriated for general uses.

**Resolution** - Special or temporary order of a legislative body requiring less formality than a statute or ordinance.

**Revenue** - Income received to finance the operations of the Phelan Piñon Hills Community Services District.

**Salary & Benefits** - Salary and wage expenses paid by the District to employees for regular pay, sick pay, vacation pay, holiday pay, safety pay, overtime pay, and other miscellaneous pay. Benefits include payroll taxes (such as Medicare), workers compensation, group insurance (such as medical, dental, vision, and disability insurance) and retirement (such as CalPERS). This section also includes temporary, seasonal, and part time pay expenses. Note: The District does not participate in Social Security for employees who are members of CalPERS.

**Services & Supplies** - Accounts established that cover expenditures for most operating costs for departments and their programs.

**Special District** - Independent unit of local government organized to perform special & specific functions.

**Supervisory Control and Data Acquisition System (SCADA)** - The computer system that collects data, processes the data and allows operating personnel to take corrective actions. For the District, this system is used to track and monitor well activity, tank levels.

**Useful Life** - Period during which a capital asset is expected to be usable for District operations.

**Water Conservation** - Reducing the demand for water through activities that alter water use practices, e.g., improving efficiency in water use, and reducing losses of water from leaks.

**Water Quality** - The chemical, physical and biological characteristics of water with respect to its suitability for a particular purpose. The same water may be of good quality for one purpose or use, and bad for another, depending on its characteristics and the requirements for the particular use.

**Well** - A vertical drilled hole into an underground formation to obtain a source of water, to monitor ground water quality or to determine the position of the water table.



# Cash Disbursements Report By Payment Number

Payment Dates 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
849	3/3/2026 7590696093	SCE MISC Doc#7590696093	Southern California Edison Electric Panel Repla	01-0-0-17000	C0118 OUTSIDE SVCS	3,840.01 3,840.01
850	3/13/2026 022826	DEBPHI Feb. Mileage, GM, Tour, MWA, Board,	Deborah Jeanne Philips	01-0-1-52219		145.00 145.00
851	3/13/2026 33237 33240	GENPUM 2C-C Booster- Rewind & Reinstall 4A-A Booster- Pull for Rebuild & Repl	General Pump Company, Inc.	01-1-5-54620 01-1-5-54620		10,694.00 7,016.00 3,678.00
852	3/13/2026 022826	Greg Sny Feb Mileage - ASBCSD Meeting	Gregory Snyder	01-0-1-52216		66.70 66.70
853	3/13/2026 022826	REBKUJ Feb. Mileage - Ground Breaking, ASB	Rebecca A. Kujawa	01-0-1-52212		77.00 77.00
854	3/13/2026 7144156-IN 7144649-IN	REBEL Fuel - 275 Gl., DSL - 120 Gl. Fuel - 326.30 Gl .	Rebel Oil Company, Inc.	01-1-8-54410 01-1-8-54410		3,161.47 1,741.28 1,420.19
855	3/27/2026 031026 031026 031026	ANG AHU CSMFO Travel Reimb. - Mileage CSMFO Travel Reimb. - Meals CSMFO Travel Reimb. - Parking Fee	Angelica Ahumada	01-0-1-54470 01-0-1-54470 01-0-1-54470		260.18 130.50 97.73 31.95
856	3/27/2026 0346628	MID AME ADMIN 4Q 2025 HRA Admin	Mid America Admin & Retirement Solutions	01-0-1-51230		264.00 264.00
857	3/27/2026 040126	MUN DEN Dental Insurance Premium - Apr.	Municipal Dental Pool	01-0-0-14130		3,234.16 3,234.16
858	3/27/2026 1207484-IN 7145012-IN 7145621-in	REBEL Clarion Oil for Wells Fuel - 420.50 Gl., DSL-265.10 Gl Fuel - 275.10 Gl.	Rebel Oil Company, Inc.	01-1-3-54620 01-1-8-54410 01-1-8-54410		6,857.14 1,775.46 3,694.48 1,387.20
859	3/27/2026 0087757-IN	TESCON 2- replacement Tesco L3000 PLC's	Tesco Controls, Inc	01-1-5-54620		3,332.50 3,332.50
36452	3/11/2026 031426 031426 480	ASBCSD March Meeting - Deborah March Meeting - Deborah's Guest Jan. Meeting - D. Bartz	Assn of SB County Special Districts	01-0-1-52239 01-0-1-52239 01-0-1-54440		120.00 40.00 40.00 40.00
36453	3/11/2026 46862	AVCOM Answering Svcs. - Feb.	AVCOM Services Inc.	01-0-1-53150		70.00 70.00
36454	3/11/2026 INV00569705	BOOBAR Sfty. Work Boots - M. Marcus	Boot Barn Inc.	01-1-2-54680		220.21 220.21
36455	3/11/2026 022826	CJ BROWN Professional Svcs. - Feb.	C.J. Brown & Company, CPAS - An Accounting Corp.	01-0-1-53110		2,255.00 2,255.00
36456	3/11/2026 FB74843	CAR INC Hydraulic Model Update	Carollo Engineers, Inc	01-7-7-53150		1,360.50 1,360.50
36457	3/11/2026 INV52982	CED FIN UB Collections Pmt Received - 35%	Cedar Business Services LLC	01-1-1-88150		52.50 52.50

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36458	3/11/2026	CITY LOAN 21-002	City National Bank			337,670.86
	02022026	Loan 21-002 Series A Principal		01-1-0-29750		153,119.60
	02022026	Loan 21-002 Series B Principal		01-1-0-29750		131,959.57
	02022026	Loan 21-002 Series B Interest		01-1-1-91010		37,522.62
	02022026	Loan 21-002 Series A Interest		01-1-1-91010		15,069.07
36459	3/11/2026	SBC LIENS	County of San Bernardino			1,240.00
	26-39050	(62) Lien Release Docs.		01-1-1-54830		1,240.00
36460	3/11/2026	CPS HR	CPS HR Consulting			3,285.00
	0019535	Ongoing HR Consulting Svcs		01-0-1-53150		3,285.00
36461	3/11/2026	DRA TOG	Drawing Together			2,800.00
	013126	Art Classes - Jan.		22-2-2-54800		2,800.00
36462	3/11/2026	GARDA	Garda CL West, Inc			698.08
	10842455	Armored Svcs - March		01-0-1-54200		698.08
36463	3/11/2026	GOTO	GoTo Communications, Inc.			706.40
	IN7105237723	Office Phones Support - March		01-0-1-58010		706.40
36464	3/11/2026	GREE SVCS	Greenstone Services Inc.			720.00
	679	Landscape Maint.-Phelan & Parks Ma		22-2-2-53150		720.00
36465	3/11/2026	HESHOS	Hesperia Hose Supply Inc			52.82
	74421	Hydraulic Steering Hose for #111		01-1-8-54710		52.82
36466	3/11/2026	HDLOCK	High Desert Lock & Safe, Inc.			2,099.96
	150196	Phelan Community Center Door Repa		22-2-2-54620		1,865.99
	151058	Keys & Padlocks for Parks		22-2-2-54620		233.97
36467	3/11/2026	TK CON	Kirtley Construction			33,170.44
	4157	Storm Damage Repairs - La Mesa x W		01-1-5-54620	C0110 OUTSIDE SVCS	10,574.35
	4158	Storm Damage Repairs - Tumbleweed		01-1-5-54620	C0110 OUTSIDE SVCS	22,596.09
36468	3/11/2026	LCW	Liebert Cassidy Whitmore			2,167.50
	314640	Legal Svcs - General		01-0-1-53120		242.50
	314641	Legal Svcs. - Investigation Jan.		01-0-1-53120		1,925.00
36469	3/11/2026	ANDTRU	Mills Hardware			429.96
	022826	Inv #319162 - Tape Measure, Paint &		01-1-2-54500		76.64
	022826	Inv #319138 - Bungee Cords for #110		01-1-2-54500		10.75
	022826	Inv #319001 - Supplies for Site 2C-C O		01-1-2-54620		115.90
	022826	Inv #319084 -Repair Supplies for Zon		01-1-2-54620		49.06
	022826	Inv #319102 - Socket Set for Trk #29		01-1-2-54650		43.09
	022826	Inv #319092 - Bolts for Trinity Pipe Re		01-1-5-54620	C0110 OUTSIDE SVCS	10.99
	022826	Inv #319030 - Hose, Nozzle, Bolts, Nu		22-2-2-54620		74.28
	022826	Inv #319127 - Socket & Pipe Adapters		22-2-2-54620		49.25
36470	3/11/2026	MDAQMD	Mojave Desert Air Quality Management District			2,667.34
	MD23926	Generators & Fuel Dispenser Permit R		01-1-1-53160		2,221.64
	MD23956	Generator Permit Renewal		01-1-1-53160		445.70
36471	3/11/2026	MOUPRO	Mountaineer Progress Newspaper			278.00
	2026-1304	2/26 Budget Notice Publication		01-0-1-54110		278.00
36472	3/11/2026	PAP REC	Paper Recycling & Shredding Specialist			83.00
	623893	On-Site Shredding 3/2		01-0-1-53150		83.00
36473	3/11/2026	PATSAL	Patton Sales Corp			312.68
	5184766	Steel & Blades for Stations		01-1-5-54500		236.82
	5190617	Aluminum for PLC Panels		01-1-2-54500		75.86

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36474	3/11/2026 70496	PHEEXP Trk #27 - Oil Change	Phelan Express, Inc.	01-1-8-54710		158.71 158.71
36475	3/11/2026 0202242026 0211262026	ARMELE Site 2- Rewire Controls for Boosters Site 1C - Svc. Panel Replacement	Rodger Ashby	01-1-5-54620 01-0-0-17000	C0118 OUTSIDE SVCS	10,843.75 5,562.50 5,281.25
36476	3/11/2026 202710 202710	ROJAS Lobbying Services - March Lobbying Services - March	Rojas Public Affairs	01-0-1-53150 22-2-1-53150		5,000.00 2,500.00 2,500.00
36477	3/11/2026 030626	RUSH Phelan CC Cap Off, Pinon Hills CC Angl	Jose A. Martinez	22-2-2-54620		550.00 550.00
36478	3/11/2026 PS0215708-1 PSO160130-1	SONSRA Air Filter & Fitting Kit for #111 Def System Part for #111	Sonsray Machinery, llc	01-1-8-54710 01-1-8-54710		471.07 169.86 301.21
36479	3/11/2026 5202 5203 5203 5203	STEDES County Plan Check Fee - Civic Center Structural Engineering responses-mul In-house drafting support for multipl Revised Eletrical and Calcs for RFIs	Steen Design Studio, Inc	01-0-0-17000 01-0-0-17000 01-0-0-17000 01-0-0-17000	C0002 COUNTY FEES C0002 ARCHITECT C0002 ARCHITECT C0002 ARCHITECT	5,524.00 329.00 1,500.00 2,800.00 895.00
36480	3/11/2026 3673	THE ECO Eco Hero Show - Phelan Elementary 2	The EcoHero Show LLC	25-5-1-54800	C0116 OUTSIDE SVCS	1,360.00 1,360.00
36481	3/11/2026 CI100-00257665	TYLTEC UB Online Support - March	Tyler Technologies, Inc	01-1-6-53170		265.00 265.00
36482	3/11/2026 20442840 204589436	ULINE Tape Strips (3) Signs for Parks	Uline	22-2-2-54620 22-2-2-54620		462.75 294.42 168.33
36483	3/11/2026 220260562	USA (89) Tickets	Underground Service Alert of So. Cal.	01-1-2-53150		201.35 201.35
36485	3/11/2026 25716813-002 259041258-001	UNIREN Dozer Rental for Damage Main Line R Excavator Rental for Trinity Rd Main R	United Rentals	01-1-5-54620 01-1-5-54620	C0110 OUTSIDE SVCS C0110 OUTSIDE SVCS	12,548.83 6,902.37 5,646.46
36486	3/11/2026 031126	USPS-PE PO Box Svc. Fee (12 Months)	United States Postal Service	01-0-1-54860		398.00 398.00
36487	3/11/2026 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918 83814918	WAXIE Toilet Paper For Parks Office & Field Handsoap for Parks and Field Paper Towels for Parks and Field Trash Bags for Field Toilet Paper For Parks Office & Field Paper Towels for Parks and Field Air Freshners for Parks Handsoap for Parks and Field Toilet Paper For Parks Office & Field Shipping Surcharge Trash Bags for Parks Air Freshner Dispencers for Parks	Waxie Enterprises, Inc	01-0-1-54500 01-1-1-54500 01-1-1-54500 01-1-1-54500 01-1-1-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500		2,146.10 93.49 272.40 234.85 95.11 186.99 234.85 42.92 408.59 186.99 9.80 178.69 201.42
36488	3/11/2026 80732733	WESTAIR Welding Shielding Gas	WestAir Gases & Equipment, Inc.	01-1-2-54500		52.10 52.10
36495	3/25/2026 031626	ASBCSD March Meeting - Rebecca	Assn of SB County Special Districts	01-0-1-52232		40.00 40.00

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36496	3/25/2026	BESDRI	Best Drilling and Pump Inc			101,835.05
	4867CM	CR-Discharge Line Pmt #36383 Includ		01-0-0-17000	C0119 OUTSIDE SVCS	-7,533.70
	4883	Well #16- Test Pumping		01-0-0-17000	C0119 OUTSIDE SVCS	72,793.75
	4884	Well #18-Mobilize Rig/Begin Bore Ho		01-0-0-17000	C0115 OUTSIDE SVCS	36,575.00
36497	3/25/2026	BOOBAR	Boot Barn Inc.			1,018.23
	INV00569704	Sfty. Work Boots - S. Trujillo		01-1-2-54680		229.95
	INV00569707	Sfty. Work Boots - C. Cummings		01-1-2-54680		250.00
	INV00569708	Sfty. Work Boots - S. Madrigal		01-1-2-54680		215.31
	INV00569709	Sfty. Work Boots - A. Plasencia		01-1-2-54680		166.38
	INV00569710	Sfty. Work Boots - A. Williams		01-0-1-54680		156.59
36498	3/25/2026	BRAD KAI	Brad Kaiser Tree & Landscape			4,750.00
	031726	Removal/Tree Trimming at Phelan Par		22-2-2-54620		4,750.00
36499	3/25/2026	C WELLS	C Wells Pipeline Materials, Inc.			107,045.60
	SINV26-1879	8" Flex Couplings for Trinity Wash Re		01-1-5-54620	C0110 OUTSIDE SVCS	1,293.00
	SINV26-1880	CLA-VAL 1/2" SS 3 Way Pilot Control		01-1-3-54620		2,577.38
	SINV26-1881	Materials for Calaveras Drop Section-		01-1-5-54620	C0110 OUTSIDE SVCS	13,336.22
	SINV26-1882	Materials for Smoke Tree Drop Sectio		01-1-5-54620	C0110 OUTSIDE SVCS	15,329.59
	SINV26-1883	Materials for Del Rosa Drop Section-		01-1-5-54620	C0110 OUTSIDE SVCS	15,329.59
	SINV26-1908	5 1/4 Concrete Meter Box		01-1-0-13010		201.49
	SINV26-1917	Materials for Smoke Tree Drop Sectio		01-1-5-54620	C0110 OUTSIDE SVCS	23,987.58
	SINV26-1926	Materials for Del Rosa Drop Section-		01-1-5-54620	C0110 OUTSIDE SVCS	14,379.24
	SINV26-1979	8" Material for Main Replacement- St		01-1-5-54620	C0110 OUTSIDE SVCS	303.86
	SINV26-1983	8 C-900 Pipe (20 ft stick)		01-1-0-13010		502.12
	SINV26-1984	4" 90, 4" Companion FL, Mueller Hyd		01-1-5-54620		1,987.99
	SINV26-1986	Altitude Pilot Control for cla-val @ 2A		01-1-5-54620	C0110 OUTSIDE SVCS	17,817.54
36500	3/25/2026	CAR INC	Carollo Engineers, Inc			4,143.50
	FB79986	Hydraulic Model Professional Service		01-1-1-53150	C0110 OUTSIDE SVCS	4,143.50
36501	3/25/2026	SBC PARCELS	County of San Bernardino			6.00
	109477	(3) Parcel Map Revisions		01-1-1-54830		6.00
36502	3/25/2026	CR&R	CR&R Incorporated			1,721.39
	902561-4538	Trash - Oasis Yard - March		01-0-2-58110		418.67
	902756-1564	Trash - Pinon Hills Park - March		22-0-2-58110		465.65
	902944-8478	Trash - Phelan CSD - March		01-0-1-58110		418.53
	902944-8478	Trash - Phelan CC - March		22-0-2-58110		418.54
36503	3/25/2026	VALLE	Don Gene Fish Jr.			6,000.00
	VVP-0429-1	Streamed Meetings - Jan.		01-0-1-53150		3,000.00
	VVP-0429-2	Streamed Meetings - Feb.		01-0-1-53150		2,250.00
	VVP-0429-2	Streamed Meetings - Feb.		01-7-7-53150		375.00
	VVP-0429-2	Streamed Meetings - Feb.		22-2-2-53150		375.00
36504	3/25/2026	DRA TOG	Drawing Together			2,400.00
	PHELAN-0006-1	Spring Kids Art Class - Feb.		22-2-2-54800		800.00
	PHELAN-0006-2	2 Spring Kids Art Classes - March		22-2-2-54800		1,600.00
36505	3/25/2026	FAM LEAL	Familia Leal Investment, Inc.			80.00
	031026	Refund - Duppligate Fire Flow Test Fe		01-1-1-48200		65.00
	031026	Refund - Duppligate Fire Flow Test Fe		01-1-1-48700		15.00
36506	3/25/2026	HDLOCK	High Desert Lock & Safe, Inc.			813.44
	151322	Repair of Vandalized Door at Pinon Hi		22-2-2-54620		813.44
36507	3/25/2026	INFOSE	Infosend Inc			6,062.34
	305714-1	Postage - Jan.		01-1-6-54860		3,333.96
	305714-1	Printing - Jan.		01-1-6-54890		1,013.45
	305714-1	Postage - Jan.		01-1-9-54860		27.76
	305714-1	Postage - Jan.		22-2-1-54860		27.75

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	305714-2	Postage - Feb.		01-1-6-54860		120.42
	305714-2	Printing - Feb.		01-1-6-54890		30.38
	305714-2	Postage - Feb.		01-1-9-54860		0.06
	305714-2	Printing- Feb.		01-1-9-54890		392.21
	305714-2	Postage - Feb.		22-2-1-54860		0.06
	305714-2	Printing - Feb.		22-2-1-54890		724.08
	305714-2	Printing - Feb.		25-5-1-54890		392.21
36508	3/25/2026 316969	LCW Legal Svcs. - Investigation Feb.	Liebert Cassidy Whitmore	01-0-1-53120		1,053.50 1,053.50
36509	3/25/2026 2026032 2026032 2026032	LIN SVC Janitorial Svcs. CSD Janitorial Svcs. Oasis Janitorial Svcs.- CC Windows	Richard J. Linsalato	01-0-1-54320 01-1-1-54320 22-0-1-54320		635.00 380.00 225.00 30.00
36510	3/25/2026 E2026980	MERJOH Civic Center - QSP and Services (SWP	Merrell-Johnson Engineering Inc	01-0-0-17000	C0002 OUTSIDE SVCS	1,500.00 1,500.00
36511	3/25/2026 370	MIL WATER Legal Svcs - Feb.	Miliband Water Law	01-0-1-53120		9,423.00 9,423.00
36512	3/25/2026 462595936001	OFFDEP (4) Ink Cartridges	ODP Business Solutions, Inc.	01-0-1-54530		439.35 439.35
36513	3/25/2026 2026-025	ORTINC Installation of Swing Set	Ortco, Inc	22-2-0-15320		9,500.00 9,500.00
36514	3/25/2026 70796 71011	PHEEXP Trk #27 - (2) Tires & Alignment Trk #22 - Starter Replaced & Oil Chan	Phelan Express, Inc.	01-1-8-54710 01-1-8-54710		1,566.38 813.91 752.47
36515	3/25/2026 SWo087851-1	SONSRA Equip #111 - Def Fluid Injector Hose R	Sonsray Machinery, llc	01-1-8-54710		1,868.05 1,868.05
36516	3/25/2026 1	SPEC Civic Center Project - Construction	Spec Construction Co., Inc.	01-0-0-17000	C0002 IMPROVE	1,205,378.05 1,205,378.05
36517	3/25/2026 21712	TIMLOC (50) Padlocks for Ops	Steven M. Zemba	01-1-2-54500		825.37 825.37
36518	3/25/2026 INV0113022 INV0113022	AQUA MET 1" Sensus IPERL 12788.28+351.68	Aqua Metric Sales Co	01-1-0-13010 01-1-0-13010		29,357.00 15,198.70 14,158.30
36519	3/25/2026 R248683 R248683 R248777 R248823 R248871 R248914 R248963 R248966 R248967 R249105	TURSEC Monitoring Svcs - Office - March Monitoring Svcs - Well #22 - March Monitoring Svcs - Dairy Solar - March Monitoring Svcs - NW Well - March Monitoring Svcs - Shop - March Monitoring Svcs - Well #14 - March Monitoring Svcs - Well #15 - March Monitoring Svcs - Pinon Hills CC - Mar Monitoring Svcs - Phelan CC - March Monitoring Svcs - Site 6A - March	Turner Security, Inc	01-0-1-53150 01-1-1-53150 01-1-1-53150 01-1-1-53150 01-1-1-53150 01-1-1-53150 01-1-1-53150 22-2-2-53150 22-2-2-53150 01-1-1-53150		461.50 46.95 39.95 43.95 39.95 43.95 43.95 43.95 54.95 59.95 43.95
36520	3/25/2026 CI100-00263317	TYLBUS UB Online Support - Apr.	Tyler Business Forms	01-1-6-53170		265.00 265.00
36521	3/25/2026 204713341	ULINE Utility Cart - for Office Meters	Uline	01-0-1-54530		412.37 412.37

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36522	3/25/2026 259804110-001	UNIREN Backhoe & Compaction Wheel Rental	United Rentals	01-0-0-17000	C0002 OUTSIDE SVCS	1,724.80 1,724.80
36523	3/25/2026 53747149	UNIVAR Liquid Chlorine - 472 Gl.	UNIVAR INC.	01-1-3-54500		2,033.18 2,033.18
DFT0015088	3/12/2026 RC2050331	RACE Phones - Internet Shop - March	Race Communications	01-1-1-58010		255.00 255.00
DFT0015089	3/12/2026 RC2057887	RACE Phones - Internet CSD - March	Race Communications	01-0-1-58010		255.00 255.00
DFT0015090	3/12/2026 RC2057886 RC2057886	RACE Phones - Internet Pinon Hills CC - Mar Phones - Internet Credit Pinon Hills C	Race Communications	22-0-1-58010 22-0-1-58010		104.00 204.00 -100.00
DFT0015091	3/12/2026 RC2057888 RC2057888	RACE Phones - Internet Credit Phelan CC - Phones - Internet Phelan CC - March	Race Communications	22-0-1-58010 22-0-1-58010		4.00 -200.00 204.00
DFT0015092	3/12/2026 9085-1070599	CED Electric Parts for Site 1C Panel Replac	Consolidated Electrical Distributors Inc	01-0-0-17000	C0118 OUTSIDE SVCS	316.64 316.64
DFT0015093	3/12/2026 9085-1070387	CED Galv Nipple for Site 1C Panel Replace	Consolidated Electrical Distributors Inc	01-0-0-17000	C0118 OUTSIDE SVCS	30.36 30.36
DFT0015094	3/4/2026 INV0006328	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		477.40 477.40
DFT0015095	3/4/2026 INV0006329	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		30.48 30.48
DFT0015096	3/4/2026 INV0006330	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		111.68 111.68
DFT0015097	3/4/2026 INV0006331	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		91.54 91.54
DFT0015098	3/12/2026 022826	SCE 4490-1265 Electricity - Pinon Hills Fire 2/1 - 2/28	Southern California Edison	22-0-2-58110		19.13 19.13
DFT0015099	3/12/2026 022526	SCE 2439-1773 Electricity - Phelan Park 1/27 - 2/25	Southern California Edison	22-0-2-58110		14.04 14.04
DFT0015100	3/12/2026 022826	SCE 1613-6373 Electricity - R/R Crossings 2/1 - 2/28	Southern California Edison	23-0-2-58210		19.13 19.13
DFT0015101	3/12/2026 030226	SCE 4241-7012 Electricity - S. Dairy Mobile 1/30 - 3/2	Southern California Edison	01-1-3-58110		25.41 25.41
DFT0015102	3/12/2026 030226	SCE 7695-0442 Electricity - Fill Station 1/30 - 3/2	Southern California Edison	01-0-2-58110		28.73 28.73
DFT0015103	3/12/2026 030226	SCE 8092-3468 Electricity - NW Dairy Mobile 1/30 - 3	Southern California Edison	01-1-3-58110		946.41 946.41
DFT0015104	3/12/2026 022826 022826 022826	NAPA Inv #672932 - Backhoe #111 Air Filter Inv #674314 - Trk #25 Air Filter Inv #673689 - Def for #113, 111 & Re	NAPA Auto Parts	01-1-8-54710 01-1-8-54710 01-1-8-54710		497.63 277.95 36.61 183.07
DFT0015105	3/12/2026 022726-6781	THEGAS Gas - Pinon Hills Fire 1/28 - 2/27	SoCalGas	22-0-2-58110		14.79 14.79

Cash Disbursements Report

Payment Dates: 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015106	3/12/2026 022726-6056	THEGAS Gas - Pinon Hills CC 1/28 - 2/27	SoCalGas	22-0-2-58110		174.33 174.33
DFT0015107	3/12/2026 022026-4585	THEGAS Gas - Phelan CC 1/21 - 2/20	SoCalGas	22-0-2-58110		89.43 89.43
DFT0015108	3/12/2026 022026-4084	THEGAS Gas - Phelan Sr. Ctr 1/21 - 2/20	SoCalGas	22-0-2-58110		136.06 136.06
DFT0015109	3/12/2026 022826 022826 022826 022826 022826 022826	FBC-AIMEE CSDA- Legislative Days DP VVC - Winter Classes Svc. Fee - E. De L VVC-Winter Classes Fee - E. De La Cru CPS HR Overview of Public Sector Ris Southwest - Spring Edu. Day Flight - A Print Runner-Cust. Svc Stop Svc Forms	First Bank Card - Aimee	01-0-1-52239 01-0-1-54260 01-0-1-54260 01-0-1-54260 01-0-1-54470 01-0-1-54530		1,361.02 395.00 9.39 313.00 199.00 348.81 95.82
DFT0015110	3/12/2026 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826	FBC-JENNIFER Calendar Wiz-Website Calendar Zoom-Icloud Recording Eventbrite-Event Support Subscriptio Adobe - (11) Seats Walmart-Supplies for Ground Breakin Amazon-Napkins & Forks for Ground Costco-Supplies for Ground Breaking Hobby Loby-Supplies for Ground Brea State Bros - Water for Meetings Downtown-Staff Training Food Costco-Ice Bags for Ground Breaking Vista Print-Business Cards for District Adobe - (3)) Seats Mailchimp-Customer E-Bills Adobe - (2) Seats	First Bank Card	01-0-1-53170 01-0-1-53170 01-0-1-53170 01-0-1-53170 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54440 01-0-1-54530 01-1-1-53170 01-1-6-53170 01-7-7-53170		1,238.46 16.00 100.00 15.00 263.89 4.31 43.07 166.11 29.33 13.48 237.62 7.37 102.33 71.97 120.00 47.98
DFT0015111	3/12/2026 022826 022826 022826	FBC-CHRIS Los Alazanes - Storm Repairs Lunch-Tr Harbor Freight - Lifting Slings Harbor Freight - Wrenches	First Bank Card	01-1-1-54440 01-1-2-54500 01-1-2-54650	C0110 OUTSIDE SVCS	330.42 112.85 88.29 129.28
DFT0015112	3/12/2026 022826 022826 022826 022826 022826	FBC-HEATHER Vista Higher - Spanish Class Book - E. VVC-Spring Semester Tuition Fee E. D VVC-Spring Semester Svc Fee E. De La Cert Mail - Hydrant Damage Postage Cert Mail - Leak Letters	First Bank Card	01-0-1-54260 01-0-1-54260 01-0-1-54260 01-1-6-54860 01-1-6-54860		908.44 109.00 691.00 20.73 8.62 79.09
DFT0015113	3/12/2026 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826 022826	FBC-GEORGE CSDA-SDLA Conf. Registration DB Ricks Cafe - Meeting with GM Reg Per Hole in One - Donuts for Ground Bre Opt Connect-Solar Generation Monit Opt Connect-Solar Generation Monit Ricks Cafe - Meeting with Ardurra Reg Apple-Field Ipad Storage 76 - Trk #28 Fuel 76 - Trk #28 Fuel 76 - Trk #28 Fuel Mr Bubbles - Trk #28 Car Wash OpenAI - Software Subscription CSDA-SDLA Conf. Registration GC	First Bank Card	01-0-1-54260 01-0-1-54440 01-0-1-54440 01-1-1-53150 01-1-1-53150 01-1-1-54440 01-1-2-53170 01-1-8-54410 01-1-8-54410 01-1-8-54410 01-1-8-54710 01-7-7-53170 01-7-7-54260		2,007.88 565.00 41.08 20.84 77.25 154.50 45.90 0.99 73.81 78.14 80.37 25.00 20.00 825.00

Cash Disbursements Report

Payment Dates: 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015114	3/12/2026	FBC-DON	First Bank Card			2,450.88
	022826	Smart & Final - Supplies		01-0-1-54440		136.03
	022826	Smart & Final - Supplies Returned		01-0-1-54440		-136.03
	022826	Ricks Cafe - Meeting		01-0-1-54440		47.00
	022826	Southwest - CSDA Meeting Flight DB		01-0-1-54470		329.80
	022826	Ontario Airport - Parking Fee DB		01-0-1-54470		60.00
	022826	Southwest - CSDA Meeting Flight DB		01-0-1-54470		400.80
	022826	Ontario Airport - Parking Fee DB		01-0-1-54470		105.00
	022826	SQ Kesh -CSDA Meeting Transportatio		01-0-1-54470		51.30
	022826	Hyatt - CSDA Meeting Stay DB		01-0-1-54470		349.94
	022826	Hyatt - CSDA Meeting Svc Charge Toa		01-0-1-54470		119.69
	022826	Uber - CSDA Meeting Transportation		01-0-1-54470		15.98
	022826	Southwest - CSDA Meeting Flight CSD		01-0-1-54470		296.82
	022826	Hyatt - CSDA Meeting Food DB		01-0-1-54470		13.00
	022826	Southwest - CSDA Meeting Flight DB		01-0-1-54470		438.79
	022826	Uber - CSDA Meeting Transportation		01-0-1-54470		16.94
	022826	Uber - CSDA Meeting Transportation		01-0-1-54470		17.96
	022826	Southwest - Flight Change Fee DB		01-0-1-54470		174.92
	022826	Uber - CSDA Meeting Transportation		01-0-1-54470		12.94
DFT0015115	3/12/2026	FBC-SEAN	First Bank Card			1,095.84
	022826	CSDA - CSDM Test & Application Fee S		01-0-1-54260		550.00
	022826	Ricks Cafe - Staff Meeting - DB, GC, S		01-0-1-54440		65.29
	022826	Rodeo Cafe - Lunch for Staff - Workin		01-1-1-54440		195.03
	022826	Down Town -Lunch for Staff working		01-1-1-54440	C0110 OUTSIDE SVCS	61.99
	022826	Down Town Burgers - Trinity Pipe Lun		01-1-1-54440	C0110 OUTSIDE SVCS	95.52
	022826	Harbor Freight - Missing Receipt		01-1-2-54500		59.23
	022826	A7 B Hitches - Trk #124 Lug Studs for		01-1-8-54710		47.24
	022826	Poway Sign - EIN Decals for #123		01-1-8-54710		21.54
DFT0015116	3/12/2026	LOWES	Lowe's Credit			556.25
	022826	Inv #35552948 - Concrete for Site 1C		01-1-2-54620		223.44
	022826	Inv #35552948 Trk #20 Tools		01-1-2-54650		245.02
	022826	Inv #670801224 - Extension Cord		22-2-2-54620		87.79
DFT0015117	3/12/2026	AME FID	American Fidelity Assurance Company			66.67
	2733528A	Flex Spending 3/1		01-0-0-24580		66.67
DFT0015118	3/12/2026	VER AIR	Verizon Wireless			1,218.67
	6137491817	Phones-Jet Packs, Tablets, On-Call - F		01-1-1-58010		1,218.67
DFT0015119	3/12/2026	ANTBLU	Anthem Blue Cross			22,450.34
	0202603927212	Health Insurance Premium - Apr.		01-0-0-14130		22,450.34
DFT0015121	3/12/2026	CIN UNI	Cintas Corporation			598.40
	022826	Uniform Rental Svcs. - Feb.		01-1-1-54680		572.36
	022826	Uniform Rental Svcs. - Feb.		22-2-1-54680		26.04
DFT0015122	3/12/2026	CED	Consolidated Electrical Distributors Inc			3,993.49
	9085-1070118	Electric Wire &Tape for Site 1C Panel		01-0-0-17000	C0118 OUTSIDE SVCS	1,768.00
	9085-1070155	Electric Fuse Block for Site 1C Panel R		01-0-0-17000	C0118 OUTSIDE SVCS	75.47
	9085-1070385	Electric Parts for Site 1C Panel Replac		01-0-0-17000	C0118 OUTSIDE SVCS	348.85
	9085-1070550	4/0 Wire for Transfer Switch- Site 1C		01-0-0-17000	C0118 OUTSIDE SVCS	1,801.17
DFT0015123	3/12/2026	FBC-JENNIFER	First Bank Card			5,404.60
	021026	Tent/Chair Rental for Groundbreaking		01-0-1-54440		944.70
	021026	Tent/Chair Rental for Groundbreaking		01-0-1-54440		1,959.90
	022326	ER Fallen Tree Removal -Phelan Park		22-2-2-54620		2,500.00
DFT0015124	3/12/2026	FBC-GEORGE	First Bank Card			1,027.21
	T6B7F3	DJI Mavic Pro 3 Repair		01-7-7-54770		1,027.21

Cash Disbursements Report

Payment Dates: 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015125	3/12/2026 694044	FBC-SEAN Concrete for Site 1C Panel Replaceme	First Bank Card	01-0-0-17000	C0118 OUTSIDE SVCS	627.05 627.05
DFT0015126	3/12/2026 022026	FBC-DAVID GFOA - COA Review Fee	First Bank Card - David	01-0-1-54530		1,010.00 1,010.00
DFT0015127	3/12/2026 502842	KME Counter Receipt Printer (Tyler)	SCP IT Services Holdco, LLC	01-1-1-54530		882.46 882.46
DFT0015128	3/13/2026 INV0006332 INV0006332	CALPERS 457 Cal PERS 457/ Employer Plan: 450 71 Cal PERS 457/ Employer Plan: 450 71	California Public Employees' Deferred Compensation Plan	01-1-0-24560 22-2-0-24560		450.00 447.57 2.43
DFT0015129	3/13/2026 INV0006333 INV0006333 INV0006333 INV0006333	CALPERS CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		4,627.44 3,694.14 264.84 650.72 17.74
DFT0015130	3/13/2026 INV0006334 INV0006334 INV0006334 INV0006334	CALPERS CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		2,942.87 2,215.31 583.62 98.25 45.69
DFT0015131	3/13/2026 INV0006335 INV0006335 INV0006335 INV0006335	CALPERS CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		9,567.65 7,289.61 1,350.86 832.09 95.09
DFT0015132	3/13/2026 INV0006336 INV0006336 INV0006336 INV0006336	CALPERS CalPERS Retirement/ Survivor Benefit CalPERS Retirement/ Survivor Benefit CalPERS Retirement/ Survivor Benefit CalPERS Retirement/ Survivor Benefit	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		22.32 17.72 2.03 2.45 0.12
DFT0015133	3/13/2026 INV0006337 INV0006337	CALPERS 457 457 Loan Payback 457 Loan Payback	California Public Employees' Deferred Compensation Plan	01-1-0-24560 22-2-0-24560		42.09 41.07 1.02
DFT0015134	3/13/2026 INV0006338	EDD State Disability Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		1,398.38 1,398.38
DFT0015135	3/13/2026 INV0006339	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		74.40 74.40
DFT0015136	3/13/2026 INV0006340	EDD State Employer Training Tax - Payroll T	Employment Development Department	01-0-0-24510		2.02 2.02
DFT0015137	3/13/2026 INV0006341	EDD State Unemployment Ins - Payroll Tax	Employment Development Department	01-0-0-24510		48.48 48.48
DFT0015138	3/13/2026 INV0006342	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		4,571.08 4,571.08
DFT0015139	3/13/2026 INV0006343	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		3,136.86 3,136.86
DFT0015140	3/13/2026 INV0006344	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		12,276.22 12,276.22
DFT0015144	3/2/2026 022826 - 1352	GLO PAY Counter CC Fee - Feb.	Global Payments Integrated	01-0-1-54200		537.14 537.14

Cash Disbursements Report

Payment Dates: 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015145	3/2/2026 022826-1366	GLO PAY Online CC Fee - Feb.	Global Payments Integrated	01-0-1-54200		5,992.16 5,992.16
DFT0015146	3/28/2026 040126	KAI PER Health Insurance Premium - Apr	Kaiser Permanente	01-0-0-14130		21,674.96 21,674.96
DFT0015147	3/26/2026 022526	SCE 9587-0653 Electricity - Office 1/27 - 2/25	Southern California Edison	01-0-1-58110		1,403.33 1,403.33
DFT0015148	3/26/2026 013126	SCE 9587-0653 Electricity - Office Credit 12/26 - 1/26	Southern California Edison	01-1-3-58115		-55.39 -55.39
DFT0015149	3/26/2026 073125	SCE 9587-0653 Electricity - Credit Last FY	Southern California Edison	01-1-3-58115		-198.63 -198.63
DFT0015150	3/26/2026 022826	SCE 3752-2894 Electricity - N. Dairy Mobile 1/30 - 3/	Southern California Edison	01-1-3-58110		25.41 25.41
DFT0015151	3/26/2026 022826	SCE 8362-7804 Electricity - Solar Meter 1/30 - 3/2	Southern California Edison	01-1-3-58110		704.52 704.52
DFT0015152	3/26/2026 030426	SCE 7441-5755 Electricity - Pinon Hills CC 2/3 - 3/4	Southern California Edison	22-0-2-58110		318.66 318.66
DFT0015153	3/26/2026 031026	SCE 1078-5254 Electricity - CC & Sr. Ctr. 2/9 - 3/10	Southern California Edison	22-0-2-58110		298.11 298.11
DFT0015154	3/26/2026 D953091	AME SUP Supplemental Life Insurance - March	American Fidelity Assurance	01-0-0-24580		620.64 620.64
DFT0015155	3/26/2026 022826 022826 022826	AMAZON Inv #0761816-Hand Soap, Dish Soap Inv #7195462-Breakers, Connector, P Inv #4835442-Supplies for Events	Amazon Capital Services, Inc.	01-0-1-54530 01-1-2-54500 22-2-2-54800		224.80 32.13 82.25 110.42
DFT0015156	3/26/2026 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626 031626	AMAZON Inv #7849808-Safety Supplies - Therm Inv #86447447-HDMI Adapter Inv #6310662-2 -Custom Stamps Inv #4697053- Toilet Cleaner Refills Inv #5922622-Trash Bags Inv #1841827-(4) Computer Battery B Inv #7705038-HDMI Cables Inv #7849808-Safety Supplies - Therm Inv #0657823-Epson Ink Inv #9366625-Velcro Straps, USB Ada Inv #70186655-Ethernet Cable Inv #6798642-Keybaord & HDMI Cabl Inv #4261038- Tire Irons for Tire Repa Inv #6266634-Propellers Inv #6310662-1-Paper Bowls	Amazon Capital Services, Inc.	01-0-1-54500 01-0-1-54530 01-0-1-54530 01-0-1-54530 01-0-1-54530 01-0-1-54530 01-0-1-54530 01-1-1-54500 01-1-1-54530 01-1-1-54530 01-1-1-54530 01-1-1-54530 01-1-1-54530 01-1-1-54530 01-1-1-54530 01-1-8-54710 01-7-7-54530 25-5-1-54800	C0116 OUTSIDE SVCS	1,377.07 68.01 34.19 21.38 20.75 19.37 319.44 48.43 68.00 167.63 192.41 47.06 248.94 77.57 21.54 22.35
DFT0015157	3/25/2026 273.3529A	AME FID Flex Spending 3/15	American Fidelity Assurance Company	01-0-0-24580		66.67 66.67
DFT0015158	3/26/2026 0894665	AMAZON (4) Tires for Trailer #112	Amazon Capital Services, Inc.	01-1-8-54710		733.60 733.60
DFT0015159	3/11/2026 KME510488	KME Software Support - Feb.	SCP IT Services Holdco, LLC	01-0-1-53170		7,810.65 7,810.65
DFT0015160	3/17/2026 41745212	XEROX Xerox Lease - March	Xerox Corporation	01-0-1-54300		1,005.04 1,005.04

Cash Disbursements Report

Payment Dates: 3/1/2026 - 3/31/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015161	3/27/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			450.00
	INV0006345	Cal PERS 457/ Employer Plan: 450 71		01-1-0-24560		437.81
	INV0006345	Cal PERS 457/ Employer Plan: 450 71		22-2-0-24560		12.19
DFT0015162	3/27/2026	CALPERS	Calif Public Employees' Retirement System			4,636.17
	INV0006346	CalPERS/Employee Portion(E)		01-1-0-24530		3,742.86
	INV0006346	CalPERS/Employee Portion(E)		01-7-0-24530		229.46
	INV0006346	CalPERS/Employee Portion(E)		22-2-0-24530		654.55
	INV0006346	CalPERS/Employee Portion(E)		25-5-0-24530		9.30
DFT0015163	3/27/2026	CALPERS	Calif Public Employees' Retirement System			2,942.87
	INV0006347	CalPERS/Employee Portion(ER)		01-1-0-24530		2,255.55
	INV0006347	CalPERS/Employee Portion(ER)		01-7-0-24530		583.62
	INV0006347	CalPERS/Employee Portion(ER)		22-2-0-24530		80.58
	INV0006347	CalPERS/Employee Portion(ER)		25-5-0-24530		23.12
DFT0015164	3/27/2026	CALPERS	Calif Public Employees' Retirement System			9,576.62
	INV0006348	CalPERS/Employer Portion		01-1-0-24530		7,414.95
	INV0006348	CalPERS/Employer Portion		01-7-0-24530		1,313.16
	INV0006348	CalPERS/Employer Portion		22-2-0-24530		800.06
	INV0006348	CalPERS/Employer Portion		25-5-0-24530		48.45
DFT0015165	3/27/2026	CALPERS	Calif Public Employees' Retirement System			22.32
	INV0006349	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		17.82
	INV0006349	CalPERS Retirement/ Survivor Benefit		01-7-0-24530		1.88
	INV0006349	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		2.54
	INV0006349	CalPERS Retirement/ Survivor Benefit		25-5-0-24530		0.08
DFT0015166	3/27/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0006350	457 Loan Payback		01-1-0-24560		36.96
	INV0006350	457 Loan Payback		22-2-0-24560		5.13
DFT0015167	3/27/2026	EDD	Employment Development Department			1,385.01
	INV0006351	State Disability Ins - Payroll Taxes		01-0-0-24510		1,385.01
DFT0015168	3/27/2026	EDD	Employment Development Department			2.02
	INV0006352	State Employer Training Tax - Payroll T		01-0-0-24510		2.02
DFT0015169	3/27/2026	EDD	Employment Development Department			48.48
	INV0006353	State Unemployment Ins - Payroll Tax		01-0-0-24510		48.48
DFT0015170	3/27/2026	EDD	Employment Development Department			5,108.17
	INV0006354	CA State Income Tax - Payroll Taxes		01-0-0-24510		5,108.17
DFT0015171	3/27/2026	IRS	Internal Revenue Service			3,089.68
	INV0006355	Medicare - Payroll Taxes		01-0-0-24510		3,089.68
DFT0015172	3/27/2026	IRS	Internal Revenue Service			13,312.72
	INV0006356	Federal Income Tax - Payroll Taxes		01-0-0-24510		13,312.72
DFT0015176	3/25/2026	VSP	Vision Service Plan			524.90
	9636686971	Vision Insurance Premium - Apr.		01-0-0-14130		524.90
DFT0015177	3/27/2026	STAINS	Standard Insurance Company			1,162.65
	040126	LTD/Life/AD&D - Apr.		01-0-1-51230		909.09
	040126	LTD/Life/AD&D - Apr.		01-7-7-51230		113.78
	040126	LTD/Life/AD&D - Apr.		22-2-2-51230		139.78
DFT0015220	3/12/2026	CIN UNI	Cintas Corporation			-2.99
	031226 CR	Mar - Early Pmt CR		01-1-1-54680		-2.99
<b>Payment Total:</b>						<b>2,141,600.70</b>

## Report Summary

### Fund Summary

Fund	Payment Amount
01 - WATER FUND	2,102,249.91
22 - PARKS & RECREATION	37,317.51
23 - STREET LIGHTING	19.13
25 - SOLID WASTE	2,014.15
<b>Grand Total:</b>	<b>2,141,600.70</b>

### Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14130	Prepaid Benefit	47,884.36
01-0-0-17000	CIP Enterprise Funds	1,330,050.70
01-0-0-24510	Payroll Tax Payable	45,164.62
01-0-0-24580	Supplemental Ins W/H P	753.98
01-0-1-51230	Employee Group Insuran	1,173.09
01-0-1-52212	Board - Auto Expense/K	77.00
01-0-1-52216	Board - Auto Expense/Sn	66.70
01-0-1-52219	Board - Auto Expense/P	145.00
01-0-1-52232	Board - Education,Traini	40.00
01-0-1-52239	Board - Education,Traini	475.00
01-0-1-53110	Auditing & Accounting F	2,255.00
01-0-1-53120	Legal Services	12,644.00
01-0-1-53150	Outside Service	11,234.95
01-0-1-53170	Software Support	8,205.54
01-0-1-54110	Advertising	278.00
01-0-1-54200	Credit Card Fee & Bank	7,227.38
01-0-1-54260	Education & Training	2,457.12
01-0-1-54300	Equipment Rental / Leas	1,005.04
01-0-1-54320	General Maintenance	380.00
01-0-1-54440	Meeting, Seminar & Sup	3,620.10
01-0-1-54470	Travel Expense	3,012.87
01-0-1-54500	Operating Supplies	161.50
01-0-1-54530	Office Supplies	2,555.56
01-0-1-54680	Uniforms	156.59
01-0-1-54860	Postage & Mailing	398.00
01-0-1-58010	Telephone	961.40
01-0-1-58110	Utilities	1,821.86
01-0-2-58110	Utilities	447.40
01-1-0-13010	Inventory - Water Field P	30,060.61
01-1-0-24530	Retirement W/H Payable	26,647.96
01-1-0-24560	Retirement 457 W/H Pay	963.41
01-1-0-29750	Loan Payable - CNB 21-0	285,079.17
01-1-1-48200	Other Services Incomes	65.00
01-1-1-48700	Administrative Fees	15.00
01-1-1-53150	Outside Service	4,674.90
01-1-1-53160	Permits & Fees	2,667.34
01-1-1-53170	Software Support	71.97
01-1-1-54320	General Maintenance	225.00
01-1-1-54440	Meeting, Seminar & Sup	511.29
01-1-1-54500	Operating Supplies	857.35
01-1-1-54530	Office Supplies	1,538.50
01-1-1-54680	Uniforms	569.37
01-1-1-54830	State & County Fees & S	1,246.00
01-1-1-58010	Telephone	1,473.67
01-1-1-88150	Other Income	52.50
01-1-1-91010	Interest Expense	52,591.69
01-1-2-53150	Outside Service	201.35
01-1-2-53170	Software Support	0.99
01-1-2-54500	Operating Supplies	1,270.49

**Account Summary**

Account Number	Account Name	Payment Amount
01-1-2-54620	Repair & Maintenance	388.40
01-1-2-54650	Small Tools	417.39
01-1-2-54680	Uniforms	1,081.85
01-1-3-54500	Operating Supplies	2,033.18
01-1-3-54620	Repair & Maintenance	4,352.84
01-1-3-58110	Utilities	1,701.75
01-1-3-58115	Utilities - Solar Credits	-254.02
01-1-5-54500	Operating Supplies	236.82
01-1-5-54620	Repair & Maintenance	169,083.87
01-1-6-53170	Software Support	650.00
01-1-6-54860	Postage & Mailing	3,542.09
01-1-6-54890	Printing	1,043.83
01-1-8-54410	Fuel Costs	8,475.47
01-1-8-54710	Vehicle Maintenance	5,519.61
01-1-9-54860	Postage & Mailing	27.82
01-1-9-54890	Printing	392.21
01-7-0-24530	Retirement W/H Payable	4,329.47
01-7-7-51230	Employee Group Insuran	113.78
01-7-7-53150	Outside Service	1,735.50
01-7-7-53170	Software Support	67.98
01-7-7-54260	Education & Training	825.00
01-7-7-54530	Office Supplies	21.54
01-7-7-54770	Computer & Equip Main	1,027.21
22-0-1-54320	General Maintenance	30.00
22-0-1-58010	Telephone	108.00
22-0-2-58110	Utilities	1,948.74
22-2-0-15320	Improvement - Phelan	9,500.00
22-2-0-24530	Retirement W/H Payable	3,121.24
22-2-0-24560	Retirement 457 W/H Pay	20.77
22-2-1-53150	Outside Service	2,500.00
22-2-1-54680	Uniforms	26.04
22-2-1-54860	Postage & Mailing	27.81
22-2-1-54890	Printing	724.08
22-2-2-51230	Employee Group Insuran	139.78
22-2-2-53150	Outside Service	1,209.90
22-2-2-54500	Operating Supplies	1,263.26
22-2-2-54620	Repair & Maintenance	11,387.47
22-2-2-54800	Programs (Park & Rec)	5,310.42
23-0-2-58210	Utilities - Street Lights	19.13
25-5-0-24530	Retirement W/H Payable	239.59
25-5-1-54800	Programs (Solid Waste)	1,382.35
25-5-1-54890	Printing	392.21
<b>Grand Total:</b>		<b>2,141,600.70</b>

**Project Account Summary**

Project Account Key	Payment Amount
**None**	658,246.91
C0002 ARCHITECT	5,195.00
C0002 COUNTY FEES	329.00
C0002 IMPROVE	1,205,378.05
C0002 OUTSIDE SVCS	3,224.80
C0110 OUTSIDE SVCS	151,920.74
C0115 OUTSIDE SVCS	36,575.00
C0116 OUTSIDE SVCS	1,382.35
C0118 OUTSIDE SVCS	14,088.80
C0119 OUTSIDE SVCS	65,260.05
<b>Grand Total:</b>	<b>2,141,600.70</b>



Phelan Pinon Hills Community Services District

# Revenue and Expense - Ent & Gvmt Funds Summary

For the Period Ending 03/31/2026

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
<b>Operational</b>										
<b>Revenue</b>										
<b>Total 40 - Water Consumption</b>	3,534,022.52	3,695,619.14	161,596.62	0.00	0.00	0.00	3,534,022.52	3,695,619.14	161,596.62	4,833,038.13
<b>Total 41 - Water Meter Charges</b>	3,522,779.37	3,550,449.61	27,670.24	0.00	0.00	0.00	3,522,779.37	3,550,449.61	27,670.24	4,698,919.10
<b>Total 44 - Special Assessments</b>	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
<b>Total 47 - Parks</b>	0.00	0.00	0.00	17,992.80	7,705.00	-10,287.80	17,992.80	7,705.00	-10,287.80	24,000.00
<b>Total 48 - Other Income</b>	241,137.78	273,872.06	32,734.28	277,634.26	289,068.13	11,433.87	518,772.04	562,940.19	44,168.15	723,124.92
<b>Total Revenue</b>	<b>7,572,195.63</b>	<b>7,811,063.51</b>	<b>238,867.88</b>	<b>295,627.06</b>	<b>296,773.13</b>	<b>1,146.07</b>	<b>7,867,822.69</b>	<b>8,107,836.64</b>	<b>240,013.95</b>	<b>10,553,338.11</b>
<b>Expense</b>										
<b>Total 50 - Water</b>	13,441.37	14,088.59	-647.22	0.00	0.00	0.00	13,441.37	14,088.59	-647.22	19,218.55
<b>Total 51 - Salary &amp; Benefits</b>	2,978,244.57	2,656,793.63	321,450.94	441,270.67	281,630.01	159,640.66	3,419,515.24	2,938,423.64	481,091.60	4,426,074.73
<b>Total 52 - Board</b>	82,729.35	74,473.69	8,255.66	6,897.06	4,485.06	2,412.00	89,626.41	78,958.75	10,667.66	119,550.00
<b>Total 53 - Professional Fee</b>	510,326.98	538,799.87	-28,472.89	52,365.81	36,974.82	15,390.99	562,692.79	575,774.69	-13,081.90	742,949.00
<b>Total 54 - Service and Supplies</b>	1,399,751.70	1,593,705.48	-193,953.78	176,714.29	150,480.39	26,233.90	1,576,465.99	1,744,185.87	-167,719.88	2,148,441.46
<b>Total 58 - Utilities</b>	963,102.52	737,021.87	226,080.65	42,704.19	51,932.86	-9,228.67	1,005,806.71	788,954.73	216,851.98	1,328,274.10
<b>Total 59 - Other Expenses-Depreciation/Amort/Oth</b>	1,185,451.74	1,182,916.58	2,535.16	52,520.94	60,659.71	-8,138.77	1,237,972.68	1,243,576.29	-5,603.61	1,651,291.00
<b>Total Expense</b>	<b>7,133,048.23</b>	<b>6,797,799.71</b>	<b>335,248.52</b>	<b>772,472.96</b>	<b>586,162.85</b>	<b>186,310.11</b>	<b>7,905,521.19</b>	<b>7,383,962.56</b>	<b>521,558.63</b>	<b>10,435,798.84</b>
<b>Net Operational Income</b>	<b>439,147.40</b>	<b>1,013,263.80</b>	<b>574,116.40</b>	<b>-476,845.90</b>	<b>-289,389.72</b>	<b>187,456.18</b>	<b>-37,698.50</b>	<b>723,874.08</b>	<b>761,572.58</b>	<b>117,539.27</b>
<b>Non-Operational</b>										
<b>70 - Property Tax Revenue</b>										
<b>Total 71 - Property Tax Revenue - Current</b>	0.00	0.00	0.00	1,254,045.16	1,328,282.44	74,237.28	1,254,045.16	1,328,282.44	74,237.28	1,952,371.32
<b>Total 72 - Property Tax Revenue - Prior Years</b>	0.00	0.00	0.00	37,791.39	31,885.80	-5,905.59	37,791.39	31,885.80	-5,905.59	49,937.03
<b>Total 73 - Property Tax Revenue - Other</b>	10,844.52	10,268.11	-576.41	10,910.71	13,626.56	2,715.85	21,755.23	23,894.67	2,139.44	35,507.95
<b>Total 70 - Property Tax Revenue</b>	<b>10,844.52</b>	<b>10,268.11</b>	<b>-576.41</b>	<b>1,302,747.26</b>	<b>1,373,794.80</b>	<b>71,047.54</b>	<b>1,313,591.78</b>	<b>1,384,062.91</b>	<b>70,471.13</b>	<b>2,037,816.30</b>
<b>80 - Other Revenue</b>										
<b>Total 82 - Meter Installation/Fees/Capacity</b>	528,824.70	683,931.55	155,106.85	0.00	0.00	0.00	528,824.70	683,931.55	155,106.85	705,382.00
<b>Total 83 - State/County Assistance General</b>	0.00	348,988.91	348,988.91	0.00	0.00	0.00	0.00	348,988.91	348,988.91	0.00
<b>Total 86 - Penalty &amp; Other Fees</b>	199,146.48	199,385.17	238.69	0.00	0.00	0.00	199,146.48	199,385.17	238.69	262,711.88
<b>Total 88 - Other</b>	1,191,522.15	1,383,284.48	191,762.33	521,221.41	549,306.86	28,085.45	1,712,743.56	1,932,591.34	219,847.78	2,284,572.00
<b>Total 80 - Other Revenue</b>	<b>1,919,493.33</b>	<b>2,615,590.11</b>	<b>696,096.78</b>	<b>521,221.41</b>	<b>549,306.86</b>	<b>28,085.45</b>	<b>2,440,714.74</b>	<b>3,164,896.97</b>	<b>724,182.23</b>	<b>3,252,665.88</b>
<b>Total Revenue</b>	<b>1,930,337.85</b>	<b>2,625,858.22</b>	<b>695,520.37</b>	<b>1,823,968.67</b>	<b>1,923,101.66</b>	<b>99,132.99</b>	<b>3,754,306.52</b>	<b>4,548,959.88</b>	<b>794,653.36</b>	<b>5,290,482.18</b>

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
<b>90 - Other Expense</b>										
<b>Total 91 - Interest Expense</b>	248,971.24	248,952.26	18.98	0.00	0.00	0.00	248,971.24	248,952.26	18.98	456,350.00
<b>Total 92 - Loan Expense</b>	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
<b>Total 93 - Other Expense - Tax Processing</b>	0.00	0.00	0.00	3,080.35	3,373.29	-292.94	3,080.35	3,373.29	-292.94	4,744.61
<b>Total 94 - Chromium 6 Expense Reimb</b>	644,241.15	0.00	644,241.15	0.00	0.00	0.00	644,241.15	0.00	644,241.15	859,332.00
<b>Total 95 - Fair Market Value</b>	5,247.90	-1,641.41	6,889.31	2,998.80	-1,164.50	4,163.30	8,246.70	-2,805.91	11,052.61	11,000.00
<b>Total 90 - Other Expense</b>	913,736.56	262,587.12	651,149.44	6,079.15	2,208.79	3,870.36	919,815.71	264,795.91	655,019.80	1,346,702.88
<b>Total Expense</b>	913,736.56	262,587.12	651,149.44	6,079.15	2,208.79	3,870.36	919,815.71	264,795.91	655,019.80	1,346,702.88
<b>Net Non-Operational Income</b>	1,016,601.29	2,363,271.10	1,346,669.81	1,817,889.52	1,920,892.87	103,003.35	2,834,490.81	4,284,163.97	1,449,673.16	3,943,779.30
<b>Net Income</b>	1,455,748.69	3,376,534.90	1,920,786.21	1,341,043.62	1,631,503.15	290,459.53	2,796,792.31	5,008,038.05	2,211,245.74	4,061,318.57



# Balance Sheet - Consolidated Account Summary

As Of 03/31/2026

	Beginning Balance 07/01/2025	03/31/2026	Change
<b>Assets</b>			
<b>Current Assets</b>			
<b>11 - Cash</b>			
11000 - Cash in Bank	15,697,515.71	16,414,863.71	717,348.00
11100 - Cash in Bank-Project Fund	6,342,834.93	5,143,690.96	-1,199,143.97
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	1,255,391.00	293,061.00
11400 - Rate Stabilization Cash Fund	445,113.00	476,598.00	31,485.00
<b>Total 11 - Cash</b>	<b>37,020,949.82</b>	<b>36,307,349.53</b>	<b>-713,600.29</b>
<b>12 - Accounts Receivable</b>			
12010 - Accounts Receivable - Wate	1,255,512.31	1,070,723.34	-184,788.97
12050 - Account Receivable - Grant i	69,287.12	418,276.03	348,988.91
12150 - A/R - Accrual	81,681.71	103,589.16	21,907.45
12200 - Accounts Receivable - Parks	24,357.82	500.00	-23,857.82
12610 - Delinquent Accounts to Tax	65,996.55	118,164.48	52,167.93
12630 - Water Availability Receivabl	84,636.69	164,817.69	80,181.00
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	936,519.36	646,117.57
<b>Total 12 - Accounts Receivable</b>	<b>2,374,665.94</b>	<b>3,252,356.13</b>	<b>877,690.19</b>
<b>13 - Inventory</b>			
13010 - Inventory - Water Field Part	252,920.34	469,062.22	216,141.88
<b>Total 13 - Inventory</b>	<b>252,920.34</b>	<b>469,062.22</b>	<b>216,141.88</b>
<b>14 - Other Current Assets</b>			
14100 - Prepaid Expense	53,967.89	101,906.33	47,938.44
14120 - Prepaid - Worker's Comp	8,310.51	13,744.75	5,434.24
14130 - Pre Paid Benefit	56,547.96	69,517.51	12,969.55
14300 - Deferred Outflows of Resou	622,872.00	622,872.00	0.00
<b>Total 14 - Other Current Assets</b>	<b>741,698.36</b>	<b>808,040.59</b>	<b>66,342.23</b>
<b>Total Current Assets</b>	<b>40,390,234.46</b>	<b>40,836,808.47</b>	<b>446,574.01</b>
<b>Fixed Assets</b>			
<b>15 - Fixed Assets</b>			
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 Devel	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

**Balance Sheet - Consolidated**

**As Of 03/31/2026**

	<b>Beginning Balance 07/01/2025</b>	<b>03/31/2026</b>	<b>Change</b>
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
<b>Total 15 - Fixed Assets</b>	<b>72,458,939.92</b>	<b>72,491,159.71</b>	<b>32,219.79</b>
<b>16 - Equipment</b>			
16620 - Equipment - Computer	1,289,606.51	1,289,606.51	0.00
16630 - Equipment-Office Furniture:	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
<b>Total 16 - Equipment</b>	<b>3,197,299.23</b>	<b>3,396,088.71</b>	<b>198,789.48</b>
<b>17 - CIP</b>			
17000 - CIP -	2,092,731.88	6,938,203.25	4,845,471.37
<b>Total 17 - CIP</b>	<b>2,092,731.88</b>	<b>6,938,203.25</b>	<b>4,845,471.37</b>
<b>19 - Accumulated Depreciation</b>			
19010 - Accm. Depreciation - ADM	-432,364.55	-457,226.74	-24,862.19
19040 - Accm. Depreciation - Parks	-1,291,781.28	-1,336,008.42	-44,227.14
19050 - Accm. Depreciation - OP	-2,208,691.04	-2,418,807.96	-210,116.92
19200 - Accm. Depreciation - Bldg &	-3,611,299.69	-3,670,248.80	-58,949.11
19410 - Accm. Depreciation - Wells	-3,114,765.05	-3,297,536.57	-182,771.52
19420 - Accm. Depreciation - Reserv	-3,696,398.33	-3,720,621.43	-24,223.10
19430 - Accm. Depreciation - Tanks	-1,082,604.50	-1,130,861.92	-48,257.42
19440 - Accm. Depreciation - Hydrar	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transn	-14,924,736.43	-15,113,335.66	-188,599.23
19470 - Accm. Depreciation - Meter:	-394,005.09	-508,079.66	-114,074.57
19620 - Accm. Depreciation - Equipr	-1,254,757.47	-1,269,816.10	-15,058.63
19630 - Accm. Depreciation - Office	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipr	-240,025.35	-273,374.62	-33,349.27
19730 - Accm. Depreciation - Truck	-598,795.99	-676,589.92	-77,793.93
19740 - Accm. Depreciation - Backhc	-148,699.11	-154,001.18	-5,302.07
19750 - Accm. Depreciation - Dump	-190,800.59	-190,800.59	0.00
19800 - Accm. Depreciation - Other	-62,796.01	-64,212.39	-1,416.38
19900 - Accm. Amortization	-3,345,586.52	-3,550,916.14	-205,329.62
19930 - Accumulated Depreciation-F	-10,989.92	-10,989.92	0.00
<b>Total 19 - Accumulated Depreciation</b>	<b>-36,825,681.78</b>	<b>-38,060,012.88</b>	<b>-1,234,331.10</b>
<b>Total Fixed Assets</b>	<b>40,923,289.25</b>	<b>44,765,438.79</b>	<b>3,842,149.54</b>
<b>Other Assets</b>			
<b>18 - Other Assets</b>			
16930 - Right to Use Asset - Office E	28,259.80	28,259.80	0.00
18100 - Deposits	500.00	500.00	0.00
<b>Total 18 - Other Assets</b>	<b>28,759.80</b>	<b>28,759.80</b>	<b>0.00</b>
<b>Total Other Assets</b>	<b>28,759.80</b>	<b>28,759.80</b>	<b>0.00</b>
<b>Total Assets</b>	<b>81,342,283.51</b>	<b>85,631,007.06</b>	<b>4,288,723.55</b>
<b>Liability</b>			
<b>Current Liabilities</b>			
<b>21 - Accounts Payable</b>			
21100 - Accounts Payable - Trade	563,956.38	1,142,054.17	578,097.79
21150 - Accounts Payable - Unclaim	3,338.83	2,769.39	-569.44
<b>Total 21 - Accounts Payable</b>	<b>567,295.21</b>	<b>1,144,823.56</b>	<b>577,528.35</b>
<b>22 - Accrrued Payable</b>			
22140 - Accrued Payable	54,008.34	0.00	-54,008.34
22150 - Accrued Interest Payable	220,088.82	0.00	-220,088.82

**Balance Sheet - Consolidated**

**As Of 03/31/2026**

	<b>Beginning Balance 07/01/2025</b>	<b>03/31/2026</b>	<b>Change</b>
22210 - Deferred Revenue	48,840.89	1,106.02	-47,734.87
<b>Total 22 - Accrued Payable</b>	<b>322,938.05</b>	<b>1,106.02</b>	<b>-321,832.03</b>
<b>23 - Deposit</b>			
23310 - Customer Deposits	12,501.00	10,001.00	-2,500.00
23320 - Customer Deposit - Meter	14,500.00	21,600.00	7,100.00
<b>Total 23 - Deposit</b>	<b>27,001.00</b>	<b>31,601.00</b>	<b>4,600.00</b>
<b>24 - Payroll Liability</b>			
24410 - Accrued Payroll	89,621.28	0.00	-89,621.28
24510 - Payroll Tax Payable	19,456.15	0.00	-19,456.15
24520 - Garnishment Payable	773.53	0.00	-773.53
24530 - Retirement W/H Payable	15,349.11	0.00	-15,349.11
24560 - Retirement 457 W/H Payabl	452.09	0.00	-452.09
24580 - Supplemental Ins W/H Paya	387.48	0.18	-387.30
24650 - Current P- Compensated ab:	124,052.52	124,052.52	0.00
<b>Total 24 - Payroll Liability</b>	<b>250,092.16</b>	<b>124,052.70</b>	<b>-126,039.46</b>
<b>25 - Other Current Liabilities</b>			
25511 - Deferred Inflow Lease - C &	399,713.65	399,713.65	0.00
<b>Total 25 - Other Current Liabilities</b>	<b>399,713.65</b>	<b>399,713.65</b>	<b>0.00</b>
<b>Total Current Liabilities</b>	<b>1,567,040.07</b>	<b>1,701,296.93</b>	<b>134,256.86</b>
<b>Long Term Liabilities</b>			
<b>29 - Long Term Liability</b>			
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	124,052.52	0.00
29850 - Net Pension Liability	214,031.00	214,031.00	0.00
<b>Total 29 - Long Term Liability</b>	<b>15,071,728.21</b>	<b>14,218,156.85</b>	<b>-853,571.36</b>
<b>Total Long Term Liabilities</b>	<b>15,071,728.21</b>	<b>14,218,156.85</b>	<b>-853,571.36</b>
<b>Total Liability</b>	<b>16,638,768.28</b>	<b>15,919,453.78</b>	<b>-719,314.50</b>
<b>Equity</b>			
<b>31 - Board Designated Reserves</b>			
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 Func	160,072.00	166,541.00	6,469.00
<b>Total 31 - Board Designated Reserves</b>	<b>12,972,544.32</b>	<b>12,447,679.00</b>	<b>-524,865.32</b>
<b>32 - Unrestricted</b>			
32000 - Unrestricted Net Assets	25,821,050.72	26,345,916.04	524,865.32
<b>Total 32 - Unrestricted</b>	<b>25,821,050.72</b>	<b>26,345,916.04</b>	<b>524,865.32</b>
<b>33 - Investment in Plant</b>			
33110 - Investments in Utility Plant-l	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-l	2,145,790.80	2,145,790.80	0.00
<b>Total 33 - Investment in Plant</b>	<b>25,909,920.19</b>	<b>25,909,920.19</b>	<b>0.00</b>
<b>Total Beginning Equity</b>	<b>64,703,515.23</b>	<b>64,703,515.23</b>	<b>0.00</b>
Total Revenue	0.00	12,656,796.52	12,656,796.52
Total Expense	0.00	7,648,758.47	7,648,758.47
<b>Total Equity and Current Surplus (Deficit):</b>	<b>64,703,515.23</b>	<b>69,711,553.28</b>	<b>5,008,038.05</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>81,342,283.51</b>	<b>85,631,007.06</b>	<b>4,288,723.55</b>



# Revenue and Expense - Consolidated Summary

For the Period Ending 03/31/2026

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
<b>Operational Revenue</b>									
<b>Total 40 - Water Consumption</b>	290,074.15	348,420.55	58,346.40	3,534,022.52	3,695,619.14	161,596.62	4,833,038.13	76.47%	3.34%
<b>Total 41 - Water Meter Charges</b>	391,419.93	396,428.32	5,008.39	3,522,779.37	3,550,449.61	27,670.24	4,698,919.10	75.56%	0.59%
<b>Total 44 - Special Assessments</b>	0.00	0.00	0.00	274,255.96	291,122.70	16,866.74	274,255.96	106.15%	6.15%
<b>Total 47 - Parks</b>	1,999.20	1,745.00	-254.20	17,992.80	7,705.00	-10,287.80	24,000.00	32.10%	-42.87%
<b>Total 48 - Other Income</b>	52,677.28	73,035.38	20,358.10	518,772.04	562,940.19	44,168.15	723,124.92	77.85%	6.11%
<b>Total Revenue</b>	736,170.56	819,629.25	83,458.69	7,867,822.69	8,107,836.64	240,013.95	10,553,338.11	76.83%	2.27%
<b>Operational Expense</b>									
<b>Total 50 - Water</b>	3,205.15	3,799.48	-594.33	13,441.37	14,088.59	-647.22	19,218.55	73.31%	-3.37%
<b>Total 51 - Salary &amp; Benefits</b>	344,761.89	296,562.85	48,199.04	3,419,515.24	2,938,423.64	481,091.60	4,426,074.73	66.39%	10.87%
<b>Total 52 - Board</b>	9,958.49	11,408.39	-1,449.90	89,626.41	78,958.75	10,667.66	119,550.00	66.05%	8.92%
<b>Total 53 - Professional Fee</b>	56,783.40	59,719.05	-2,935.65	562,692.79	575,774.69	-13,081.90	742,949.00	77.50%	-1.76%
<b>Total 54 - Service and Supplies</b>	174,185.52	262,617.88	-88,432.36	1,576,465.99	1,744,185.87	-167,719.88	2,148,441.46	81.18%	-7.81%
<b>Total 58 - Utilities</b>	100,645.19	11,037.47	89,607.72	1,005,806.71	788,954.73	216,851.98	1,328,274.10	59.40%	16.33%
<b>Total 59 - Other Expenses-Depreciation/Amort/Other</b>	137,552.52	137,538.26	14.26	1,237,972.68	1,243,576.29	-5,603.61	1,651,291.00	75.31%	-0.34%
<b>Total Expense</b>	827,092.16	782,683.38	44,408.78	7,905,521.19	7,383,962.56	521,558.63	10,435,798.84	70.76%	5.00%
<b>Net Operational Income</b>	-90,921.60	36,945.87	127,867.47	-37,698.50	723,874.08	761,572.58	117,539.27	615.86%	647.93%
<b>Non-Operational</b>									
<b>70 - Property Tax Revenue</b>									
<b>Total 71 - Property Tax Revenue - Current</b>	133,073.83	124,590.92	-8,482.91	1,254,045.16	1,328,282.44	74,237.28	1,952,371.32	68.03%	3.80%
<b>Total 72 - Property Tax Revenue - Prior Years</b>	1,898.02	4,372.52	2,474.50	37,791.39	31,885.80	-5,905.59	49,937.03	63.85%	-11.83%
<b>Total 73 - Property Tax Revenue - Other</b>	1,240.82	4,594.27	3,353.45	21,755.23	23,894.67	2,139.44	35,507.95	67.29%	6.03%
<b>Total 70 - Property Tax Revenue</b>	136,212.67	133,557.71	-2,654.96	1,313,591.78	1,384,062.91	70,471.13	2,037,816.30	67.92%	3.46%
<b>80 - Other Revenue</b>									
<b>Total 82 - Meter Installation/Fees/Capacity</b>	58,758.30	56,300.05	-2,458.25	528,824.70	683,931.55	155,106.85	705,382.00	96.96%	21.99%
<b>Total 83 - State/County Assistance General</b>	0.00	0.00	0.00	0.00	348,988.91	348,988.91	0.00	0.00%	0.00%
<b>Total 86 - Penalty &amp; Other Fees</b>	20,422.42	18,516.88	-1,905.54	199,146.48	199,385.17	238.69	262,711.88	75.89%	0.09%
<b>Total 88 - Other</b>	190,304.84	208,449.03	18,144.19	1,712,743.56	1,932,591.34	219,847.78	2,284,572.00	84.59%	9.62%
<b>Total 80 - Other Revenue</b>	269,485.56	283,265.96	13,780.40	2,440,714.74	3,164,896.97	724,182.23	3,252,665.88	97.30%	22.26%
<b>Total Revenue</b>	405,698.23	416,823.67	11,125.44	3,754,306.52	4,548,959.88	794,653.36	5,290,482.18	85.98%	15.02%

	CURRENT			YEAR TO DATE					
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget	Annual Budget	%	
<b>90 - Other Expense</b>									
<b>Total 91 - Interest Expense</b>	0.00	0.00	0.00	248,971.24	248,952.26	18.98	456,350.00	54.55%	0.00%
<b>Total 92 - Loan Expense</b>	0.00	0.00	0.00	15,276.27	15,276.27	0.00	15,276.27	100.00%	0.00%
<b>Total 93 - Other Expense - Tax Processing</b>	306.83	307.38	-0.55	3,080.35	3,373.29	-292.94	4,744.61	71.10%	-6.17%
<b>Total 94 - Chromium 6 Expense Reimb</b>	71,582.35	0.00	71,582.35	644,241.15	0.00	644,241.15	859,332.00	0.00%	74.97%
<b>Total 95 - Fair Market Value</b>	916.30	3,572.63	-2,656.33	8,246.70	-2,805.91	11,052.61	11,000.00	-25.51%	100.48%
<b>Total 90 - Other Expense</b>	72,805.48	3,880.01	68,925.47	919,815.71	264,795.91	655,019.80	1,346,702.88	19.66%	48.64%
<b>Total Expense</b>	72,805.48	3,880.01	68,925.47	919,815.71	264,795.91	655,019.80	1,346,702.88	19.66%	48.64%
<b>Net Non-Operational Income</b>	332,892.75	412,943.66	80,050.91	2,834,490.81	4,284,163.97	1,449,673.16	3,943,779.30	108.63%	36.76%
<b>Net Income</b>	241,971.15	449,889.53	207,918.38	2,796,792.31	5,008,038.05	2,211,245.74	4,061,318.57	123.31%	54.45%



# Statement of Cash Flows - Phelan Pinon Hills

Phelan Pinon Hills Community Services Dis

01/01/2026 - 03/31/2026

## 01 - WATER FUND

### Cash Flows From Operating Activities

Total Revenue	2,931,229.49
Total Expense	2,121,610.46
<b>Net Income</b>	<b>809,619.03</b>

### Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Acct	390,615.50
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<b>Net Income After Adjustments</b>	<b>1,200,234.53</b>
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### Adjustments to reconcile Net Income to net cash provided by Operating Activities

12010 - Accounts Receivable - Water	-6,724.47
12150 - A/R - Accrual	4,917.50
12610 - Delinquent Accounts to Tax Roll	-9,915.03
12630 - Water Availability - WC13	-45,631.03
12910 - Accrued Interest Receivable-GF	165,094.55
13010 - Inventory - Water Field Parts	230,429.34
14100 - Prepaid Expense	-73,953.16
14120 - Prepaid - Workers Comp	-21,511.08
14130 - Prepaid Benefit	-13.13
21100 - Accounts Payable - Trade	-160,990.96
21150 - Accounts Payable - Unclaimed	-175.07
22210 - Deferred Revenue	-1,000.00
23320 - Customer Deposit - Meter	-10,600.00
24510 - Payroll Tax Payable	24,976.09
24530 - Retirement W/H Payable	15,367.94
24560 - Retirement 457 W/H Payable	488.62
24580 - Supplemental Ins Payable	305.45
<b>Net cash provided by Operating Activities</b>	<b>1,089,168.97</b>

### Cash Flows From Investing Activities

17000 - CIP	-2,336,524.79
<b>Net cash provided by Investing Activities</b>	<b>-2,336,524.79</b>

**Net Change in Cash** **-1,247,355.82**

**Beginning Cash Balance** **15,801,140.47**

**Ending Cash Balance** **14,553,784.65**

**Statement of Cash Flows - Phelan Pinon Hills**

**01/01/2026 - 03/31/2026**

**20 - GOV'T GENERAL FUND**

**Cash Flows From Operating Activities**

Total Revenue	84,448.84
Total Expense	1,042.64
<b>Net Income</b>	<b>83,406.20</b>
<b>Net Change in Cash</b>	<b>83,406.20</b>
<b>Beginning Cash Balance</b>	<b>4,964,330.78</b>
<b>Ending Cash Balance</b>	<b>5,047,736.98</b>

Statement of Cash Flows - Phelan Pinon Hills

01/01/2026 - 03/31/2026

22 - PARKS & RECREATION

Cash Flows From Operating Activities

Total Revenue	63,112.24
Total Expense	181,609.38
<b>Net Income</b>	<b>-118,497.14</b>

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Acct	20,330.77
<b>Net Income After Adjustments</b>	<b>-98,166.37</b>

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	500.00
21100 - Accounts Payable - Trade	-307,922.50
22210 - Deferred Revenue	947.16
24530 - Retirement W/H Payable	1,404.66
24560 - Retirement 457 W/H Payable	3.47
<b>Net cash provided by Operating Activities</b>	<b>206,900.84</b>

Cash Flows From Investing Activities

15320 - Improvement - Phelan	-9,500.00
17000 - CIP	-313,835.92
<b>Net cash provided by Investing Activities</b>	<b>-323,335.92</b>

**Net Change in Cash** **-116,435.08**

**Beginning Cash Balance** **6,183,562.28**

**Ending Cash Balance** **6,067,127.20**

Statement of Cash Flows - Phelan Pinon Hills

01/01/2026 - 03/31/2026

23 - STREET LIGHTING

Cash Flows From Operating Activities

Total Revenue	127.03
Total Expense	3,551.88
<b>Net Income</b>	<b>-3,424.85</b>
<b>Adjustments to reconcile Net Income to net cash provided by Operating Activities</b>	
21100 - Accounts Payable - Trade	1,760.65
<b>Net cash provided by Operating Activities</b>	<b>-5,185.50</b>
<b>Net Change in Cash</b>	<b>-5,185.50</b>
<b>Beginning Cash Balance</b>	<b>16,437.99</b>
<b>Ending Cash Balance</b>	<b>11,252.49</b>

**Statement of Cash Flows - Phelan Pinon Hills**

**01/01/2026 - 03/31/2026**

**24 - GOV'T PROPERTY TAX**

**Cash Flows From Operating Activities**

Total Revenue	287,640.10
Total Expense	<u>1,332.05</u>
<b>Net Income</b>	<b>286,308.05</b>
<b>Net Change in Cash</b>	<b>286,308.05</b>
<b>Beginning Cash Balance</b>	<b>3,401,981.49</b>
<b>Ending Cash Balance</b>	<b><u><u>3,688,289.54</u></u></b>

**Statement of Cash Flows - Phelan Pinon Hills**

01/01/2026 - 03/31/2026

**25 - SOLID WASTE****Cash Flows From Operating Activities**

Total Revenue	107,332.08
Total Expense	8,418.59
<b>Net Income</b>	<b>98,913.49</b>
<b>Adjustments to reconcile Net Income to net cash provided by Operating Activities</b>	
21100 - Accounts Payable - Trade	-873.31
<b>Net cash provided by Operating Activities</b>	<b>99,786.80</b>
<b>Net Change in Cash</b>	<b>99,786.80</b>
<b>Beginning Cash Balance</b>	<b>274,339.74</b>
<b>Ending Cash Balance</b>	<b>374,126.54</b>



# Month End Aging Report - Totals Only

## Revenue Code Summary

Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
400 - Payment Agreement Contract	4,179.20	0.00	0.00	303.93	259.94	4,743.07
400 LIEN - Payment Agreement Contract LIEN	0.00	0.00	0.00	0.71	0.00	0.71
410 - Meter Assistance Program (Payment agreement)	423.44	0.00	0.00	0.00	0.00	423.44
600 - Misc Charges - Water	11,399.98	6,959.90	7,438.90	1,656.42	2,981.49	30,436.69
600 LIEN - Misc Charges - Water LIEN	0.00	115.51	305.00	19.97	254.46	694.94
996 - Utility Unapplied Credits	49,019.85 CR	1,455.99 CR	3,389.20 CR	978.13 CR	4,016.55 CR	58,859.72 CR
C-001 - Consumption - Residential	294,855.33	44,688.85	23,483.69	3,478.41	5,000.99	371,507.27
C-001 LIEN - Consumption - Residential LIEN	0.00	509.30	425.75	176.84	191.38	1,303.27
C-002 - Consumption - Commercial	4,055.29	148.55	39.57	2.82	0.00	4,246.23
C-007 - Consumption - Multiple Res	478.39	142.43	0.00	0.00	0.00	620.82
C-009 - Consumption - School	30,277.26	0.00	0.00	0.00	0.00	30,277.26
C-011 - Consumption - Construction	1,554.40	0.00	0.00	0.00	0.00	1,554.40
C-012 - Consumption - Fill Station	1,824.22	0.00	0.00	0.00	0.00	1,824.22
C-100 - Cutoff	0.00	330.00	98.50	0.00	770.00	1,198.50
CHROM 6-001 - Chromium 6 Surcharge	69,584.79	12,755.86	6,299.60	1,671.15	7,174.29	97,485.69
CHROM-001LIEN - Chromium-6 LIEN	0.00	143.75	66.72	78.12	185.75	474.34
CONVENIENCE FEE - Convenience Fee Credit Card	0.00	0.00	3.00	0.00	0.00	3.00
M-001 - Meter Charge - Residential	370,950.88	69,118.67	34,193.77	9,123.82	38,413.49	521,800.63
M-001 LIEN - Meter Chrg - Residential LIEN	0.00	1,837.48	1,455.64	1,204.82	2,627.74	7,125.68
M-002 - Meter Charge - Commercial	2,819.17	393.08	189.52	100.59	189.52	3,691.88
M-002 LIEN - Meter Charges - Commercial LIEN	0.00	0.00	22.04	0.00	66.69	88.73
M-007 - Meter Charge - Multiple Res	383.77	160.44	0.00	0.00	0.00	544.21
M-009 - Meter Charge - School	5,011.62	0.00	0.00	0.00	0.00	5,011.62
M-011 - Meter Charges - Construction	2,104.64	0.00	0.00	0.00	0.00	2,104.64
M-012 - Meter Charge - Fill Station	963.94	0.00	0.00	0.00	0.00	963.94
M-015 - Misc Man Hours Customer Service/Meter	0.00	1,317.28	0.00	0.00	505.04	1,822.32
M-016 - Misc Vehicle Charge Customer Service/Meter	0.00	841.20	0.00	0.00	247.78	1,088.98
M-017 - Misc Parts Used Customer Service/Meter	0.00	922.80	0.00	0.00	195.46	1,118.26
P-001 - Penalty	0.00	14,920.68	8,408.55	2,344.63	8,848.23	34,522.09
P-001 LIEN - Penalty LIEN	0.00	162.42	122.93	76.61	270.97	632.93
P-002 - Penalty-Adjustment	0.00	60.00	0.00	0.89	60.00	120.89

Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
P-002 LIEN - Penalty - Adjustment LIEN	0.00	30.00	0.00	0.00	0.00	30.00
P-003 - Miscellaneous Charges	75.00	1,979.70	292.16	97.87	2,726.71	5,171.44
P-003 LIEN - Miscellaneous Charges LIEN	0.00	0.00	0.00	75.00	280.86	355.86
<b>Revenue Totals:</b>	<b>751,921.47</b>	<b>156,081.91</b>	<b>79,456.14</b>	<b>19,434.47</b>	<b>67,234.24</b>	<b>1,074,128.23</b>



# Open Payable Report

As Of 03/31/2026

Summarized by Payable Account

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<b>Vendor:</b> <a href="#">A T VARDI</a> <a href="#">28757</a>	<b>A T Vardi, Incorporated</b> Additional HR Consulting Svcs.	03/31/2026	10,000.00	0.00	0.00	0.00	<b>10,000.00</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53150	Outside Service		10,000.00				
<b>Payable Count: (1)</b>							<b>10,000.00</b>
<b>Vendor:</b> <a href="#">AIMWIL</a> <a href="#">032326</a>	<b>Aimee Williams</b> SDRMA Conf. Mileage Reimb.	03/31/2026	54.23	0.00	0.00	0.00	<b>54.23</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54470	Travel Expense		54.23				
<b>Payable Count: (1)</b>							<b>54.23</b>
<b>Vendor:</b> <a href="#">APEREN</a> <a href="#">139232</a>	<b>Apex Rentals</b> Hydraulic Oil for Equip #119 & (3) Gas Cans	03/31/2026	219.81	0.00	0.00	17.04	<b>236.85</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-8-54710	Vehicle Maintenance		236.85				
<b>Payable Count: (1)</b>							<b>236.85</b>
<b>Vendor:</b> <a href="#">AVCOM</a> <a href="#">033126</a>	<b>AVCOM Services Inc.</b> Answering Svcs.- March	03/31/2026	87.00	0.00	0.00	0.00	<b>87.00</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53150	Outside Service		87.00				
<b>Payable Count: (1)</b>							<b>87.00</b>
<b>Vendor:</b> <a href="#">BEN AG</a> <a href="#">37386</a>	<b>Beneficial Ag Services</b> (1) Load of Fine Mulch - 23.81 Tons	03/31/2026	245.00	0.00	0.00	0.00	<b>245.00</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
25-5-1-54800	Programs (Solid Waste)	C0116 OUTSIDE SVCS	245.00				
<b>Payable Count: (1)</b>							<b>245.00</b>
<b>Vendor:</b> <a href="#">BOOBAR</a> <a href="#">INV00587906</a>	<b>Boot Barn Inc.</b> Sfty. Work Boots - E. Barnes	02/28/2026	151.70	0.00	0.00	0.00	<b>151.70</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-2-54680	Uniforms		151.70				
<b>Payable Count: (1)</b>							<b>151.70</b>
<b>Vendor:</b> <a href="#">C WELLS</a> <a href="#">SINV26-1985-1</a>	<b>C Wells Pipeline Materials, Inc.</b> (10) Flex Couplings	03/18/2026	1,050.00	0.00	0.00	81.38	<b>28,499.88</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-0-13010	Inventory - Water Field Parts		1,131.38				
<b>Payable Count: (3)</b>							<b>28,499.88</b>
<a href="#">SINV26-1985-2</a>	Saddles, Ball Valves, Mtr Boxes	03/18/2026	12,800.00	0.00	0.00	992.00	<b>13,792.00</b>
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-0-13010	Inventory - Water Field Parts		1,680.90				
01-1-0-13010	Inventory - Water Field Parts		5,172.00				
01-1-0-13010	Inventory - Water Field Parts		6,400.35				
01-1-0-13010	Inventory - Water Field Parts		538.75				
<a href="#">SINV26-1987</a>	3" CLA-VAL Power Checks for Booster Pumps	03/31/2026	13,576.50	0.00	0.00	0.00	<b>13,576.50</b>

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<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance		13,576.50				
<b>Vendor:</b> <a href="#">CIN UNI</a>	<b>Cintas Corporation</b>					<b>Payable Count: (1)</b>	<b>598.40</b>
<a href="#">033126</a>	Uniform Rental Svcs. - March	03/31/2026	598.40	0.00	0.00	0.00	598.40
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-54680	Uniforms		572.36				
22-2-1-54680	Uniforms		26.04				
<b>Vendor:</b> <a href="#">CED</a>	<b>Consolidated Electrical Distributors Inc</b>					<b>Payable Count: (3)</b>	<b>545.48</b>
<a href="#">9085-1071401</a>	Hole Seal for Site 1C	03/31/2026	40.50	0.00	0.00	3.54	44.04
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance		44.04				
<a href="#">9085-1071405</a>	Westinghouse for Site 2 Contactors	03/31/2026	385.00	0.00	0.00	33.69	418.69
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance		418.69				
<a href="#">9085-1071716</a>	Cable Ties & Cutters for Site 1C	03/31/2026	76.09	0.00	0.00	6.66	82.75
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0118 OUTSIDE SVCS	82.75				
<b>Vendor:</b> <a href="#">SBC LIENS</a>	<b>County of San Bernardino</b>					<b>Payable Count: (1)</b>	<b>1,080.00</b>
<a href="#">26-56313</a>	(54) Lien Release Docs	03/31/2026	1,080.00	0.00	0.00	0.00	1,080.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-54830	State & County Fees & Services		1,080.00				
<b>Vendor:</b> <a href="#">CPS HR</a>	<b>CPS HR Consulting</b>					<b>Payable Count: (1)</b>	<b>2,530.00</b>
<a href="#">0018849</a>	HR Consulting Svcs	11/29/2025	2,530.00	0.00	0.00	0.00	2,530.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53150	Outside Service		2,530.00				
<b>Vendor:</b> <a href="#">CR&amp;R</a>	<b>CR&amp;R Incorporated</b>					<b>Payable Count: (1)</b>	<b>2,303.15</b>
<a href="#">904647</a>	Dec 2025 Tire Day-(907) Tires Disposed	12/31/2025	2,303.15	0.00	0.00	0.00	2,303.15
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
25-5-1-54800	Programs (Solid Waste)		2,303.15				
<b>Vendor:</b> <a href="#">DAVNOL</a>	<b>David Noland</b>					<b>Payable Count: (1)</b>	<b>287.34</b>
<a href="#">022626</a>	CSMFO Travel Reimb. - Meals & Mileage	02/28/2026	287.34	0.00	0.00	0.00	287.34
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54470	Travel Expense		156.98				
01-0-1-54470	Travel Expense		130.36				
<b>Vendor:</b> <a href="#">DEBPHI</a>	<b>Deborah Jeanne Philips</b>					<b>Payable Count: (1)</b>	<b>14.50</b>
<a href="#">033126</a>	March Mileage - Board & Legislative Meetings	03/31/2026	14.50	0.00	0.00	0.00	14.50
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-52219	Board - Auto Expense/Philips		14.50				

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Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<b>Vendor:</b> <a href="#">DVMG</a>	<b>Desert Valley Medical Group Inc</b>						
<a href="#">16121</a>	Medical Screening - E. Fernandez	02/28/2026	145.00	0.00	0.00	0.00	145.00
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-54290	Employment Expense		145.00			
						<b>Payable Count: (1)</b>	<b>145.00</b>
<b>Vendor:</b> <a href="#">ERNARA</a>	<b>Ernesto Araiza</b>						
<a href="#">031926</a>	SDRMA Training Reimb. - Meals & Mileage	03/31/2026	370.10	0.00	0.00	0.00	370.10
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-1-1-54470	Travel Expense		80.10			
	01-1-1-54470	Travel Expense		290.00			
						<b>Payable Count: (1)</b>	<b>370.10</b>
<b>Vendor:</b> <a href="#">FASTEN</a>	<b>Fastenal Company</b>						
<a href="#">CAVIC99210</a>	Blue Marking Paint - Qty. (48)	03/31/2026	253.44	0.00	0.00	19.64	273.08
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-1-2-54500	Operating Supplies		273.08			
						<b>Payable Count: (1)</b>	<b>273.08</b>
<b>Vendor:</b> <a href="#">FENCE</a>	<b>Fenceworks Rental Systems, LLC</b>						
<a href="#">147341</a>	Fence Rental for Phelan Park Enhancement	03/31/2026	4,281.84	0.00	0.00	0.00	4,281.84
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	4,281.84			
<a href="#">147384</a>	Fence Stolen Panels Rplcd -Phelan Park Enhancement	03/31/2026	1,844.30	0.00	0.00	0.00	1,844.30
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	1,844.30			
						<b>Payable Count: (2)</b>	<b>6,126.14</b>
<b>Vendor:</b> <a href="#">FBC-AIMEE</a>	<b>First Bank Card - Aimee</b>						
<a href="#">033126</a>	March Statement	03/31/2026	1,547.76	0.00	0.00	0.00	1,547.76
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-54470	Travel Expense		37.94			
	01-0-1-54470	Travel Expense		52.13			
	01-0-1-54470	Travel Expense		421.62			
	01-0-1-54470	Travel Expense		48.24			
	01-0-1-54470	Travel Expense		18.96			
	01-0-1-54470	Travel Expense		22.96			
	01-0-1-54470	Travel Expense		34.92			
	01-0-1-54470	Travel Expense		25.00			
	01-0-1-54470	Travel Expense		18.05			
	01-0-1-54470	Travel Expense		24.67			
	01-1-1-54470	Travel Expense		421.62			
	01-1-1-54470	Travel Expense		421.65			
						<b>Payable Count: (1)</b>	<b>1,547.76</b>
<b>Vendor:</b> <a href="#">FBC-DAVID</a>	<b>First Bank Card - David</b>						
<a href="#">033126</a>	March Statement	03/31/2026	2,585.03	0.00	0.00	0.00	2,585.03
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-54230	Dues & Subscriptions		125.00			
	01-0-1-54260	Education & Training		790.00			
	01-0-1-54260	Education & Training		1,250.00			
	01-0-1-54470	Travel Expense		420.03			
						<b>Payable Count: (1)</b>	<b>2,585.03</b>
<b>Vendor:</b> <a href="#">FBC-CHRIS</a>	<b>First Bank Card</b>						
<a href="#">031726</a>	Shovels & Work Gloves	03/31/2026	767.37	0.00	0.00	0.00	767.37
						<b>Payable Count: (3)</b>	<b>3,697.52</b>

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Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<b>Vendor: FBC-SEAN First Bank Card Payable Count: (1) -732.72</b>							
<a href="#">033126</a>	March Statement	03/31/2026	-732.72	0.00	0.00	0.00	-732.72
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-1-1-54260	Education & Training		-446.25			
	01-1-1-54470	Travel Expense		-286.47			
<b>Vendor: FBC-DEBORAH First Bank Card Payable Count: (1) 183.79</b>							
<a href="#">033126</a>	March Statement	03/31/2026	183.79	0.00	0.00	0.00	183.79
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-52229	Board - Meals,Travel Expenses/Philips		183.79			
<b>Vendor: FBC-DON First Bank Card Payable Count: (1) 72.66</b>							
<a href="#">033126</a>	March Statement	03/31/2026	72.66	0.00	0.00	0.00	72.66
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-54440	Meeting, Seminar & Supplies		72.66			
<b>Vendor: FBC-GEORGE First Bank Card Payable Count: (1) 562.42</b>							
<a href="#">033126</a>	March Statement	03/31/2026	562.42	0.00	0.00	0.00	562.42
	<b>Distributions</b>						
	<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>			
	01-0-1-54440	Meeting, Seminar & Supplies		48.05			
	01-0-1-54440	Meeting, Seminar & Supplies		64.13			
	01-1-1-53170	Software Support		77.25			
	01-1-2-53170	Software Support		0.99			
	01-1-2-53170	Software Support		2.10			
	01-1-8-54410	Fuel Costs		93.59			
	01-1-8-54410	Fuel Costs		95.21			
	01-1-8-54410	Fuel Costs		112.10			
	01-1-8-54710	Vehicle Maintenance		49.00			
	01-7-7-54230	Dues & Subscriptions		20.00			
<b>Vendor: FBC-HEATHER First Bank Card Payable Count: (1) 1,909.07</b>							

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Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<a href="#">033126</a>	March Statement	03/31/2026	1,909.07	0.00	0.00	0.00	1,909.07
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54470	Travel Expense		696.69				
01-0-1-54470	Travel Expense		236.96				
01-0-1-54470	Travel Expense		236.96				
01-0-1-54470	Travel Expense		592.96				
01-1-6-54860	Postage & Mailing		43.14				
01-1-6-54860	Postage & Mailing		7.19				
01-1-6-54860	Postage & Mailing		8.89				
01-1-6-54860	Postage & Mailing		14.38				
01-1-6-54860	Postage & Mailing		71.90				
<b>Vendor:</b> <a href="#">FBC-JENNIFER</a>	<b>First Bank Card</b>					<b>Payable Count: (2)</b>	<b>3,187.88</b>
<a href="#">031626</a>	Giveaways for Events	03/31/2026	1,141.98	0.00	0.00	88.51	1,230.49
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-2-54800	Programs (Park & Rec)		615.24				
22-2-2-54800	Programs (Park & Rec)		615.25				
<a href="#">033126</a>	March Statement	03/31/2026	1,957.39	0.00	0.00	0.00	1,957.39
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53170	Software Support		100.00				
01-0-1-53170	Software Support		16.00				
01-0-1-53170	Software Support		263.89				
01-0-1-53170	Software Support		15.00				
01-0-1-54440	Meeting, Seminar & Supplies		70.54				
01-0-1-54440	Meeting, Seminar & Supplies		128.27				
01-0-1-54440	Meeting, Seminar & Supplies		20.22				
01-0-1-54530	Office Supplies		48.28				
01-1-1-53170	Software Support		71.97				
01-1-1-54230	Dues & Subscriptions		125.00				
01-1-1-54230	Dues & Subscriptions		25.00				
01-1-1-54260	Education & Training		165.00				
01-1-1-54260	Education & Training		55.00				
01-1-1-54440	Meeting, Seminar & Supplies		90.00				
01-1-2-54500	Operating Supplies		40.31				
01-1-6-53170	Software Support		120.00				
01-7-7-53170	Software Support		47.98				
22-2-2-54620	Repair & Maintenance		227.62				
22-2-2-54620	Repair & Maintenance		150.00				
22-2-2-54620	Repair & Maintenance		177.31				
<b>Vendor:</b> <a href="#">GEOMON</a>	<b>GEO-Monitor, Inc.</b>					<b>Payable Count: (1)</b>	<b>1,339.50</b>
<a href="#">30463</a>	Routine Samples - Jan.	01/31/2026	1,339.50	0.00	0.00	0.00	1,339.50
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-4-53140	Laboratory Analysis		1,339.50				
<b>Vendor:</b> <a href="#">GLO PAY</a>	<b>Global Payments Integrated</b>					<b>Payable Count: (2)</b>	<b>6,830.28</b>
<a href="#">033126-1352</a>	Counter CC Fee - March	03/31/2026	529.95	0.00	0.00	0.00	529.95
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54200	Credit Card Fee & Bank Charges		529.95				
<a href="#">033126-1366</a>	Online CC Fee - March	03/31/2026	6,300.33	0.00	0.00	0.00	6,300.33

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<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54200	Credit Card Fee & Bank Charges		6,300.33				
<b>Vendor:</b> <a href="#">HAB ISA</a>	<b>Habib Isaac</b>				<b>Payable Count:</b> (1)		<b>5,000.00</b>
<a href="#">2026-1</a>	On-Call Finance Services	03/31/2026	5,000.00	0.00	0.00	0.00	5,000.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-53150	Outside Service		5,000.00				
<b>Vendor:</b> <a href="#">INFOSE</a>	<b>Infosend Inc</b>				<b>Payable Count:</b> (2)		<b>12,305.66</b>
<a href="#">307433</a>	Postage & Printing - Feb.	02/28/2026	4,449.74	0.00	0.00	0.00	4,449.74
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-6-54860	Postage & Mailing		3,327.50				
01-1-6-54890	Printing		1,011.44				
01-1-9-54860	Postage & Mailing		55.40				
22-2-1-54860	Postage & Mailing		27.70				
25-5-1-54860	Postage & Mailing		27.70				
<a href="#">307433-2</a>	Postage & Printing - Mar.	03/31/2026	7,855.92	0.00	0.00	0.00	7,855.92
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-6-54860	Postage & Mailing		3,456.11				
01-1-6-54890	Printing		784.42				
01-1-6-54890	Printing		2,720.03				
01-1-9-54860	Postage & Mailing		55.47				
22-2-1-54860	Postage & Mailing		27.74				
22-2-1-54890	Printing		392.21				
25-5-1-54860	Postage & Mailing		27.73				
25-5-1-54890	Printing		392.21				
<b>Vendor:</b> <a href="#">RUSH</a>	<b>Jose A. Martinez</b>				<b>Payable Count:</b> (1)		<b>550.00</b>
<a href="#">033126</a>	Emerg. Repairs - Office Toilets & Sinks	03/31/2026	550.00	0.00	0.00	0.00	550.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54620	Repair & Maintenance		550.00				
<b>Vendor:</b> <a href="#">TRICOM</a>	<b>Kiwanis Club International Inc</b>				<b>Payable Count:</b> (1)		<b>1,000.00</b>
<a href="#">033126</a>	5K Fiesta Sponsorship	03/31/2026	1,000.00	0.00	0.00	0.00	1,000.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54920	Public Relation		1,000.00				
<b>Vendor:</b> <a href="#">LES SCH</a>	<b>Les Schwab Tire Centers of Central CA, INC.</b>				<b>Payable Count:</b> (1)		<b>455.23</b>
<a href="#">58100238213</a>	Trk #24 - Tire Replacement	03/31/2026	455.23	0.00	0.00	0.00	455.23
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-8-54710	Vehicle Maintenance		455.23				
<b>Vendor:</b> <a href="#">LOWES</a>	<b>Lowe's Credit</b>				<b>Payable Count:</b> (1)		<b>553.94</b>
<a href="#">033126</a>	March Statement	03/31/2026	553.94	0.00	0.00	0.00	553.94
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-2-54620	Repair & Maintenance		435.94				
22-2-2-54620	Repair & Maintenance		118.00				
<b>Vendor:</b> <a href="#">MERJOH</a>	<b>Merrell-Johnson Engineering Inc</b>				<b>Payable Count:</b> (1)		<b>2,000.00</b>

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Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<a href="#">E2027057</a>	Civic Center - QSP and Services (SWPPP)	03/31/2026	2,000.00	0.00	0.00	0.00	2,000.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	2,000.00				
<b>Vendor:</b> <a href="#">MICLEW</a>	<b>Michael Lewis</b>					<b>Payable Count: (1)</b>	<b>290.00</b>
<a href="#">031826</a>	SDRMA Training Reimb. - Mileage	03/31/2026	290.00	0.00	0.00	0.00	290.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-54470	Travel Expense		290.00				
<b>Vendor:</b> <a href="#">MIL WATER</a>	<b>Miliband Water Law</b>					<b>Payable Count: (2)</b>	<b>4,736.00</b>
<a href="#">395-1</a>	Legal Svcs - Feb	02/28/2026	938.00	0.00	0.00	0.00	938.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53120	Legal Services		938.00				
<a href="#">395-2</a>	Legal Svcs - Mar	03/31/2026	3,798.00	0.00	0.00	0.00	3,798.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53120	Legal Services		3,798.00				
<b>Vendor:</b> <a href="#">ANDTRU</a>	<b>Mills Hardware</b>					<b>Payable Count: (1)</b>	<b>238.20</b>
<a href="#">033126</a>	March Statement	03/31/2026	221.06	0.00	0.00	17.14	238.20
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-2-54500	Operating Supplies		11.29				
01-1-2-54620	Repair & Maintenance		20.53				
01-1-2-54620	Repair & Maintenance		26.50				
01-1-8-54710	Vehicle Maintenance		51.85				
22-2-2-54620	Repair & Maintenance		119.67				
22-2-2-54620	Repair & Maintenance		8.36				
<b>Vendor:</b> <a href="#">MWA-ALTO</a>	<b>Mojave Basin Area Watermaster</b>					<b>Payable Count: (1)</b>	<b>35.18</b>
<a href="#">46887</a>	2nd. Qtr. Admin/Bio Fee	03/31/2026	35.18	0.00	0.00	0.00	35.18
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-50010	MWA/AVW Admin. & Bio Fee		35.18				
<b>Vendor:</b> <a href="#">MWA-OESTE</a>	<b>Mojave Basin Area</b>					<b>Payable Count: (1)</b>	<b>3,764.30</b>
<a href="#">46886</a>	2nd. Qtr. Admin/Bio Fee	03/31/2026	3,764.30	0.00	0.00	0.00	3,764.30
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-50010	MWA/AVW Admin. & Bio Fee		3,764.30				
<b>Vendor:</b> <a href="#">NAPA</a>	<b>NAPA Auto Parts</b>					<b>Payable Count: (1)</b>	<b>194.15</b>
<a href="#">033126</a>	March Statement	03/31/2026	180.19	0.00	0.00	13.96	194.15
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-8-54710	Vehicle Maintenance		56.01				
01-1-8-54710	Vehicle Maintenance		23.26				
01-1-8-54710	Vehicle Maintenance		12.92				
01-1-8-54710	Vehicle Maintenance		6.45				
01-1-8-54710	Vehicle Maintenance		59.78				
01-1-8-54710	Vehicle Maintenance		35.73				
<b>Vendor:</b> <a href="#">OFFSOL</a>	<b>Office Solutions</b>					<b>Payable Count: (1)</b>	<b>215.02</b>
<a href="#">I-20034926</a>	Folders, Note Sticks, Markers, Paper	03/31/2026	215.02	0.00	0.00	0.00	215.02

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<b>Vendor: <a href="#">PHEEXP</a> Phelan Express, Inc. Payable Count: (1) 149.64</b>							
<a href="#">71197</a>	Trk #28 - Oil Change & Tire Rotation	03/31/2026	149.64	0.00	0.00	0.00	149.64
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54530	Office Supplies		34.32				
25-5-1-54800	Programs (Solid Waste)	C0116 OUTSIDE SVCS	180.70				
<b>Vendor: <a href="#">PUMCHE</a> Pump Check, Inc. Payable Count: (2) 28,196.00</b>							
<a href="#">PO-06743</a>	Wells, Boosters, Production Efficiency Test - Jan	01/31/2026	16,828.00	0.00	0.00	0.00	16,828.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance		16,828.00				
<a href="#">1314</a>	Wells, Boosters, Production Efficiency Test - Feb	02/28/2026	11,368.00	0.00	0.00	0.00	11,368.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance		11,368.00				
<b>Vendor: <a href="#">RECHA</a> Re Chaffee Construction Inc. Payable Count: (2) 305,739.83</b>							
<a href="#">1558</a>	Phelan Park Enhancement - Construction	02/28/2026	138,961.25	0.00	0.00	0.00	138,961.25
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	138,961.25				
<a href="#">1561</a>	Phelan Park Enhancement - Construction	03/31/2026	166,778.58	0.00	0.00	0.00	166,778.58
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	166,778.58				
<b>Vendor: <a href="#">REBKUJ</a> Rebecca A. Kujawa Payable Count: (1) 74.97</b>							
<a href="#">033126</a>	March Mileage - GM & ASBCSD	03/31/2026	74.97	0.00	0.00	0.00	74.97
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-52212	Board - Auto Expense/Kujawa		74.97				
<b>Vendor: <a href="#">REBEL</a> Rebel Oil Company, Inc. Payable Count: (2) 6,097.57</b>							
<a href="#">7146125-IN</a>	Fuel - 450 Gl., DSL - 140 Gl.	03/31/2026	3,229.66	0.00	0.00	0.00	3,229.66
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-8-54410	Fuel Costs		3,229.66				
<a href="#">7146657-IN</a>	Fuel - 539.80 Gl.	03/31/2026	2,867.91	0.00	0.00	0.00	2,867.91
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-8-54410	Fuel Costs		2,867.91				
<b>Vendor: <a href="#">ARMELE</a> Rodger Ashby Payable Count: (2) 4,718.75</b>							
<a href="#">031804072026-1</a>	Site 2 Pump B Electrical Repairs	03/30/2026	1,000.00	0.00	0.00	0.00	1,000.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-54620	Repair & Maintenance		1,000.00				
<a href="#">030204082026-1</a>	Site 1C Panel Replacement	03/31/2026	3,718.75	0.00	0.00	0.00	3,718.75

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<b>Vendor: <a href="#">KME</a> SCP IT Services Holdco, LLC</b>							
<a href="#">517307</a>	Software Support - March	03/31/2026	7,740.40	0.00	0.00	0.00	7,740.40
<b>Payable Count: (1)</b>							
<b>7,740.40</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0118 OUTSIDE SVCS	3,718.75				
<b>Vendor: <a href="#">SITE</a> Sitelogiq, Inc.</b>							
<a href="#">01027926</a>	Solar Repairs - Inverters / DC Power	03/31/2026	20,370.09	0.00	0.00	0.00	20,370.09
<b>Payable Count: (1)</b>							
<b>20,370.09</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53170	Software Support		7,740.40				
<b>Vendor: <a href="#">THEGAS</a> SoCalGas</b>							
<a href="#">032326-4084</a>	Gas - Phelan Sr. Ctr. 2/2 - 3/23	03/23/2026	61.81	0.00	0.00	0.00	61.81
<b>Payable Count: (4)</b>							
<b>252.42</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		61.81				
<a href="#">032326-4585</a>	Gas - Phelan CC 2/20 - 3/23	03/23/2026	81.76	0.00	0.00	0.00	81.76
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		81.76				
<a href="#">033026-6056</a>	Gas - Pinon Hills CC 2/27 - 3/30	03/30/2026	93.56	0.00	0.00	0.00	93.56
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		93.56				
<a href="#">033026-6781</a>	Gas - Pinon Hills Fire 2/27 - 3/30	03/30/2026	15.29	0.00	0.00	0.00	15.29
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		15.29				
<b>Vendor: <a href="#">SCE 2439-1773</a> Southern California Edison</b>							
<a href="#">032626</a>	Electricity - Phelan Park 2/26 - 3/26	03/26/2026	13.57	0.00	0.00	0.00	13.57
<b>Payable Count: (1)</b>							
<b>13.57</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		13.57				
<b>Vendor: <a href="#">SCE 1078-5254</a> Southern California Edison</b>							
<a href="#">040926</a>	Electricity - CC & Sr. Ctr. 3/11 -4/9	03/31/2026	254.57	0.00	0.00	0.00	254.57
<b>Payable Count: (1)</b>							
<b>254.57</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		254.57				
<b>Vendor: <a href="#">SCE 1613-6373</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - R/R Crossings 3/1 - 3/31	03/31/2026	19.13	0.00	0.00	0.00	19.13
<b>Payable Count: (1)</b>							
<b>19.13</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
23-0-2-58210	Utilities - Street Lights		19.13				
<b>Vendor: <a href="#">SCE 3752-2894</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - N. Dairy Mobile 3/3 - 3/31	03/31/2026	23.03	0.00	0.00	0.00	23.03
<b>Payable Count: (1)</b>							
<b>23.03</b>							

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<b>Vendor: <a href="#">SCE 4490-1265</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - Pinon Hills Fire 3/1 - 3/31	03/31/2026	19.13	0.00	0.00	0.00	19.13
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-58110	Utilities		23.03				
						<b>Payable Count: (1)</b>	<b>19.13</b>
<b>Vendor: <a href="#">SCE 5917-6455</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - Phelan Park St Lights 3/1 - 3/31	03/31/2026	28.72	0.00	0.00	0.00	28.72
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		19.13				
						<b>Payable Count: (1)</b>	<b>28.72</b>
<b>Vendor: <a href="#">SCE 7441-5755</a> Southern California Edison</b>							
<a href="#">040526</a>	Electricity - Pinon Hills CC 3/5 - 4/5	03/31/2026	249.45	0.00	0.00	0.00	249.45
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-0-2-58110	Utilities		249.45				
						<b>Payable Count: (1)</b>	<b>249.45</b>
<b>Vendor: <a href="#">SCE 7695-0442</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - Fill Station 3/1 - 3/31	03/31/2026	25.60	0.00	0.00	0.00	25.60
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-2-58110	Utilities		25.60				
						<b>Payable Count: (1)</b>	<b>25.60</b>
<b>Vendor: <a href="#">SCE 8092-3468</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - NW Dairy Mobile 3/3 - 3/31	03/31/2026	2,303.08	0.00	0.00	0.00	2,303.08
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-58110	Utilities		2,303.08				
						<b>Payable Count: (1)</b>	<b>2,303.08</b>
<b>Vendor: <a href="#">SCE 8362-7804</a> Southern California Edison</b>							
<a href="#">033126</a>	Electricity - Solar Meter 3/3 - 3/31	03/31/2026	683.65	0.00	0.00	0.00	683.65
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-3-58110	Utilities		683.65				
						<b>Payable Count: (1)</b>	<b>683.65</b>
<b>Vendor: <a href="#">SCE 9587-0653</a> Southern California Edison</b>							
<a href="#">032626</a>	Electricity - Office 2/26 - 3/26	03/26/2026	1,093.96	0.00	0.00	0.00	1,093.96
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-58110	Utilities		1,093.96				
						<b>Payable Count: (1)</b>	<b>1,093.96</b>
<b>Vendor: <a href="#">SPEC 2</a> Spec Construction Co., Inc.</b>							
	Civic Center Project - Construction	03/31/2026	545,287.65	0.00	0.00	0.00	545,287.65
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0002 IMPROVE	545,287.65				
						<b>Payable Count: (1)</b>	<b>545,287.65</b>
<b>Vendor: <a href="#">SDRMA 79708</a> Special District Risk Management Authority</b>							
	Skip Loader #126 Liability	02/28/2026	86.86	0.00	0.00	0.00	86.86
						<b>Payable Count: (1)</b>	<b>86.86</b>

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<b>Vendor: <a href="#">STEDES</a> Steeno Design Studio, Inc</b>							
<a href="#">5192</a>	Drafted Exhibits for ATP Application	02/28/2026	750.00	0.00	0.00	0.00	750.00
<b>Payable Count: (2) 6,000.00</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-8-54380	Insurance - Vehicle		86.86				
<b>Vendor: <a href="#">TDN AUTO</a> TDN Automation</b>							
<a href="#">I-2026040103</a>	SCADA Program & PLC Swap 7A, Green Rd, Beekley	03/31/2026	2,255.00	0.00	0.00	0.00	2,255.00
<b>Payable Count: (1) 2,255.00</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-2-54620	Repair & Maintenance		2,255.00				
<b>Vendor: <a href="#">TOMDOD</a> Tom Dodson &amp; Associates</b>							
<a href="#">PPH130-9</a>	Proposed 6A-2 1.5 MG - NEPA	03/31/2026	300.00	0.00	0.00	0.00	300.00
<b>Payable Count: (1) 300.00</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0109 OUTSIDE SVCS	300.00				
<b>Vendor: <a href="#">TOP OPT</a> Top Option Pest Control</b>							
<a href="#">5236</a>	Pest Control - Oasis	03/31/2026	98.00	0.00	0.00	0.00	98.00
<b>Payable Count: (3) 271.00</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-53150	Outside Service		98.00				
<a href="#">5237</a>	Pest Control - Phelan Park	03/31/2026	98.00	0.00	0.00	0.00	98.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-2-53150	Outside Service		98.00				
<a href="#">5238</a>	Pest Control - CSD	03/31/2026	75.00	0.00	0.00	0.00	75.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-53150	Outside Service		75.00				
<b>Vendor: <a href="#">TYLTEC</a> Tyler Technologies, Inc</b>							
<a href="#">025-548256</a>	UB Insite Transactions Fee 1/1 - 3/31	03/31/2026	13,243.75	0.00	0.00	0.00	13,243.75
<b>Payable Count: (2) 15,782.35</b>							
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-6-53170	Software Support		13,243.75				
<a href="#">025-548741</a>	Smart Mtrs & UB Notifications 1/1 - 3/31	03/31/2026	2,538.60	0.00	0.00	0.00	2,538.60
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-6-53170	Software Support		2,538.60				
<b>Vendor: <a href="#">ULINE</a> Uline</b>							
<a href="#">205800809</a>	Black Velcro for Judo Mats	03/31/2026	158.87	0.00	0.00	0.00	158.87
<b>Payable Count: (1) 158.87</b>							

Open Payable Report

As Of 03/31/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<b>Vendor: UNIREN United Rentals</b>							
<b>Payable Count: (2) 3,521.41</b>							
<a href="#">257050411-003</a>	Fire Hose Rental for Storm 2025 Highline	03/31/2026	1,791.60	0.00	0.00	0.00	1,791.60
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-2-54800	Programs (Park & Rec)		158.87				
<b>Vendor: VER AIR Verizon Wireless</b>							
<b>Payable Count: (1) 1,272.18</b>							
<a href="#">6140029763</a>	Phones - Jet Packs, Tablets, On-Call - March	03/31/2026	1,272.18	0.00	0.00	0.00	1,272.18
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance	C0110 OUTSIDE SVCS	1,791.60				
<a href="#">257050411-004</a>	Fire Hose Rental for Storm 2025 Highline	03/31/2026	1,729.81	0.00	0.00	0.00	1,729.81
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-5-54620	Repair & Maintenance	C0110 OUTSIDE SVCS	1,729.81				
<b>Vendor: WALL GROUP Wallace Group, a California Corporation</b>							
<b>Payable Count: (4) 19,040.82</b>							
<a href="#">66837</a>	Construction Management Svcs - Nov	11/30/2025	1,870.44	0.00	0.00	0.00	1,870.44
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	1,870.44				
<a href="#">67455</a>	Grant Support - Landscape Architecture Feb.	02/28/2026	390.00	0.00	0.00	0.00	390.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-1-53150	Outside Service		390.00				
<a href="#">67458</a>	Construction Management Svcs - Feb.	02/28/2026	1,216.18	0.00	0.00	0.00	1,216.18
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
22-2-0-17000	CIP - Parks & Rec	C0111 OUTSIDE SVCS	1,216.18				
<a href="#">67459</a>	Design Support - Civic Center Construction	03/31/2026	15,564.20	0.00	0.00	0.00	15,564.20
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0002 ARCHITECT	15,564.20				
<b>Vendor: WESTAIR WestAir Gases &amp; Equipment, Inc.</b>							
<b>Payable Count: (1) 55.33</b>							
<a href="#">0080739502</a>	Small Oxygen Tank Refill	03/31/2026	55.33	0.00	0.00	0.00	55.33
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-1-2-54500	Operating Supplies		55.33				
<b>Vendor: WIEDRU Wienhoff &amp; Associates Inc</b>							
<b>Payable Count: (1) 32.00</b>							
<a href="#">137901</a>	Background Check - E. Fernandez	02/28/2026	32.00	0.00	0.00	0.00	32.00
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-1-54290	Employment Expense		32.00				
<b>Vendor: CPM WLC Construction Services, Inc.</b>							
<b>Payable Count: (2) 63,868.42</b>							
<a href="#">8</a>	Civic Center Construction Mgmt Svcs	02/28/2026	31,934.21	0.00	0.00	0.00	31,934.21

**Open Payable Report**

**As Of 03/31/2026**

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	31,934.21				
<u>9</u>	Civic Center Construction Mgmt Svcs	03/31/2026	31,934.21	0.00	0.00	0.00	31,934.21
<b>Distributions</b>							
<b>Account Number</b>	<b>Account Name</b>	<b>Project Account Key</b>	<b>Distribution Amount</b>				
01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	31,934.21				
<b>Payable Account 99-0-0-21100</b>			<b>Payable Count: (104)</b>	<b>Total:</b>		<b>1,142,054.17</b>	

**Summary**

**Payable Account Summary**

<b>Account</b>	<b>Count</b>	<b>Amount</b>
99-0-0-21100 - Accounts Payable - Trade	104	1,142,054.17
<b>Report Total:</b>	<b>104</b>	<b>1,142,054.17</b>

**Payable Fund Summary**

<b>Fund</b>	<b>Count</b>	<b>Amount</b>
99 - POOLED CASH	104	1,142,054.17
<b>Report Total:</b>	<b>104</b>	<b>1,142,054.17</b>



Project Number	Project Name	Group	Type	Status	
<a href="#">C0002</a>	ADMINISTRATIVE PROPERTY	Administration	Construction in Pro	Active	
<b>Revenues</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0002 REVENUE</a>	C0002 REVENUE	Revenue	0.00	-918,276.03	-918,276.03
<b>Total Revenues:</b>			<b>0.00</b>	<b>-918,276.03</b>	<b>-918,276.03</b>
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0002 ARCHITECT</a>	C0002 ARCHITECT	OUTSIDE SERVICES	0.00	226,470.68	226,470.68
<a href="#">C0002 COUNTY FEES</a>	C0002 COUNTY FEES	Fees/License	0.00	133,633.02	133,633.02
<a href="#">C0002 IMPROVE</a>	C0002 IMPROVEMENTS	OUTSIDE SERVICES	0.00	1,817,416.96	1,817,416.96
<a href="#">C0002 LABOR</a>	C0002 LABOR - ADMIN BUILDING	LABOR	0.00	51,206.39	51,206.39
<a href="#">C0002 OUTSIDE SVCS</a>	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	0.00	1,197,241.74	1,197,241.74
<b>Total Expenses:</b>			<b>0.00</b>	<b>3,425,968.79</b>	<b>3,425,968.79</b>
<b>Total C0002:</b>			<b>0.00</b>	<b>2,507,692.76</b>	<b>2,507,692.76</b>
<a href="#">C0072</a>	Mountain Well	Wells	Construction in Pro	Active	
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0072 LABOR</a>	C0072 LABOR - MOUNTAIN WELL	LABOR	0.00	392.72	392.72
<a href="#">C0072 OUTSIDE SVCS</a>	C0072 OUTSIDE SVCS - MOUNTAIN W	OUTSIDE SERVICES	0.00	118,681.86	118,681.86
<b>Total Expenses:</b>			<b>0.00</b>	<b>119,074.58</b>	<b>119,074.58</b>
<b>Total C0072:</b>			<b>0.00</b>	<b>119,074.58</b>	<b>119,074.58</b>
<a href="#">C0078</a>	Phelan Park Expansion	Parks	Construction in Pro	Active	
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0078 COUNTY FEES</a>	C0078 COUNTY FEES - Phelan Park Ex	Fees/License	0.00	52,191.28	52,191.28
<a href="#">C0078 ENGINEERING</a>	C0078 ENGINEERING - Phelan Park Ex	ENGINEERING	0.00	70.44	70.44
<a href="#">C0078 LABOR</a>	C0078 LABOR - Phelan Park Expansio	LABOR	0.00	10,868.33	10,868.33
<a href="#">C0078 OUTSIDE SVCS</a>	C0078 OUTSIDE SVCS - Phelan Park Ex	OUTSIDE SERVICES	0.00	591,186.45	591,186.45
<b>Total Expenses:</b>			<b>0.00</b>	<b>654,316.50</b>	<b>654,316.50</b>
<b>Total C0078:</b>			<b>0.00</b>	<b>654,316.50</b>	<b>654,316.50</b>
<a href="#">C0109</a>	Reservoir 6A - 2	Tanks	Construction in Pro	Active	
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0109 LABOR</a>	C0109 LABOR - Reservoir 6A - 2 (Chro	LABOR	0.00	1,613.50	1,613.50
<a href="#">C0109 LAND</a>	C0109 LAND - Reservoir 6A - 2 (Chro	Land	0.00	25,000.00	25,000.00
<a href="#">C0109 OUTSIDE SVCS</a>	C0109 OUTSIDE SVCS - Reservoir 6A -	OUTSIDE SERVICES	0.00	90,894.70	90,894.70
<b>Total Expenses:</b>			<b>0.00</b>	<b>117,508.20</b>	<b>117,508.20</b>
<b>Total C0109:</b>			<b>0.00</b>	<b>117,508.20</b>	<b>117,508.20</b>
<a href="#">C0111</a>	ARPA project - Community Gard	Parks	Construction in Pro	Active	
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>
<a href="#">C0111 COUNTY FEES</a>	C0111 COUNTY FEES - ARPA project	Fees/License	0.00	1,894.48	1,894.48
<a href="#">C0111 LABOR</a>	C0111 LABOR - ARPA project	LABOR	0.00	5,450.96	5,450.96
<a href="#">C0111 OUTSIDE SVCS</a>	C0111 OUTSIDE SVCS - ARPA project	OUTSIDE SERVICES	0.00	742,099.59	742,099.59
<b>Total Expenses:</b>			<b>0.00</b>	<b>749,445.03</b>	<b>749,445.03</b>
<b>Total C0111:</b>			<b>0.00</b>	<b>749,445.03</b>	<b>749,445.03</b>
<a href="#">C0113</a>	Parks Per Capita Grant	Parks	Construction in Pro	Active	
<b>Expenses</b>					
<b>Account Key</b>	<b>Account Name</b>	<b>Category</b>	<b>Beginning Balance</b>	<b>Activity</b>	<b>Ending Balance</b>

**Project Balance Report**

**Report Dates: 07/01/2008 - 03/31/2026**

Project Number	Project Name	Group	Type	Status
<a href="#">C0113 OUTSIDE SVCS</a>		C0113 OUTSIDE SVCS - Parks per Capi	OUTSIDE SERVICES	0.00 37.50 37.50
			<b>Total Expenses:</b>	<b>0.00 37.50 37.50</b>
			<b>Total C0113:</b>	<b>0.00 37.50 37.50</b>

[C0115](#) Well 18 - Development / Chromi Wells Construction in Pro Active

**Expenses**

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
<a href="#">C0115 LABOR</a>	C0115 LABOR - WELL 18 Dvlpmnt/Chr	LABOR	0.00	2,062.59	2,062.59
<a href="#">C0115 LAND</a>	C0115 LAND - WELL 18 Dvlpmnt/Chro	Land	0.00	20,785.38	20,785.38
<a href="#">C0115 OUTSIDE SVCS</a>	C0115 OUTSIDE SVCS - WELL 18 Dvlp	OUTSIDE SERVICES	0.00	664,029.30	664,029.30
			<b>Total Expenses:</b>	<b>0.00 686,877.27</b>	<b>686,877.27</b>
			<b>Total C0115:</b>	<b>0.00 686,877.27</b>	<b>686,877.27</b>

[C0118](#) Electrical Panel Replacement at Water Distribution Construction in Pro Active

**Expenses**

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
<a href="#">C0118 OUTSIDE SVCS</a>	C0118 OUTSIDE SVCS - ELECTICAL PA	OUTSIDE SERVICES	0.00	105,177.63	105,177.63
			<b>Total Expenses:</b>	<b>0.00 105,177.63</b>	<b>105,177.63</b>
			<b>Total C0118:</b>	<b>0.00 105,177.63</b>	<b>105,177.63</b>

[C0119](#) Well 16 - Development / Chromi Wells Construction in Pro Active

**Expenses**

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
<a href="#">C0119 LABOR</a>	C0119 LABOR - WELL 16 Dvlpmnt/Chr	LABOR	0.00	4,747.25	4,747.25
<a href="#">C0119 OUTSIDE SVCS</a>	C0119 OUTSIDE SVCS - WELL 16 Dvlp	OUTSIDE SERVICES	0.00	1,158,512.15	1,158,512.15
			<b>Total Expenses:</b>	<b>0.00 1,163,259.40</b>	<b>1,163,259.40</b>
			<b>Total C0119:</b>	<b>0.00 1,163,259.40</b>	<b>1,163,259.40</b>

**Summary**

**Project Summary**

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
<a href="#">C0002</a>	ADMINISTRATIVE PROPERTY	0.00	2,507,692.76	2,507,692.76
<a href="#">C0072</a>	Mountain Well	0.00	119,074.58	119,074.58
<a href="#">C0078</a>	Phelan Park Expansion	0.00	654,316.50	654,316.50
<a href="#">C0109</a>	Reservoir 6A - 2	0.00	117,508.20	117,508.20
<a href="#">C0111</a>	ARPA project - Community Garden &	0.00	749,445.03	749,445.03
<a href="#">C0113</a>	Parks Per Capita Grant	0.00	37.50	37.50
<a href="#">C0115</a>	Well 18 - Development / Chromium	0.00	686,877.27	686,877.27
<a href="#">C0118</a>	Electrical Panel Replacement at 1C	0.00	105,177.63	105,177.63
<a href="#">C0119</a>	Well 16 - Development / Chromium	0.00	1,163,259.40	1,163,259.40
<b>Project Totals:</b>		<b>0.00</b>	<b>6,103,388.87</b>	<b>6,103,388.87</b>

**Group Summary**

Group	Beginning Balance	Activity	Ending Balance
Adminstration	0.00	2,507,692.76	2,507,692.76
Parks	0.00	1,403,799.03	1,403,799.03
Tanks	0.00	117,508.20	117,508.20
Water Distribution	0.00	105,177.63	105,177.63
Wells	0.00	1,969,211.25	1,969,211.25
<b>Group Totals:</b>	<b>0.00</b>	<b>6,103,388.87</b>	<b>6,103,388.87</b>

**Type Summary**

Type	Beginning Balance	Activity	Ending Balance
Construction in Progress	0.00	6,103,388.87	6,103,388.87
<b>Type Totals:</b>	<b>0.00</b>	<b>6,103,388.87</b>	<b>6,103,388.87</b>

# Solar Project and Credits Report

<b>Cost of Solar Project:</b>	\$	5,239,947.43			<u>Running Balance</u>	\$	5,239,947.43
<b>Loan Received:</b>	\$	5,000,000.00				\$	(5,000,000.00)
<b>Loan Payments:</b>		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
<b>Total</b>	\$	2,378,887.65	\$ 1,442,149.55	\$ 3,821,037.20	\$	3,821,037.20	
OM Expenses					\$	320,819.23	
			<b>Total Cost to Date</b>		\$	4,381,803.86	

## 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	\$ 146,049.78		Y11		
Oct - Dec 2025	\$ 12,173.37		Y11		
Jan -Mar 2026	\$ -		Y11		
Apr - Jun 2026	\$ -		Y11		
2025/2026	\$ 158,223.15	Total Received for Fiscal Year	Y11	\$	158,223.15
<b>Total</b>	\$ 4,567,704.80	<b>Total Credits to Date</b>			4,409,481.65
		<b>Total Cost (Income)</b>	\$	(185,900.94)	

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	\$ 158,223	\$ -	\$ (14,381)	\$ 37,346	\$ 181,188	\$ 2,751,250	\$ (130,138)	\$ (39,345)	\$ (169,482)	0%	\$ 11,706
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	\$ 4,567,705	\$ -	\$ (327,767)	\$ (233,000)	\$ 4,006,938	\$ (2,378,888)	\$ (1,442,150)	\$ (3,821,037)			\$ 185,901

# Solar Project and Credits Report

<b>Cost of Solar Project:</b>	\$ 5,239,947.43			<u>Running Balance</u>	\$ 5,239,947.43
<b>Loan Received:</b>	\$ 5,000,000.00				\$ (5,000,000.00)
<b>Loan Payments:</b>	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					Y10
Total	\$ 2,120,409.14	\$ 1,361,663.68	\$ 3,482,072.82	\$ 3,482,072.82	
OM Expenses				\$ 380,274.81	
		<b>Total Cost to Date</b>		\$ 4,102,295.06	

## 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	
July - Sept 2024	\$ 121,234.15		Y10		
Oct - Dec 2024	\$ 30,525.83		Y10		
Jan -Mar 2025			Y10		
Apr - Jun 2025	\$ -		Y10		
2024/2025	\$ 151,759.98	Total Received for Fiscal Year	Y10	\$ 151,759.98	
Total	\$ 4,285,325.79	<b>Total Credits to Date</b>		\$ (4,285,325.79)	4,285,325.79
		<b>Total Cost (Income)</b>		\$ (183,030.73)	

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)	\$ -	\$ 1,039,556	\$ 4,174,600	\$ (202,929)	\$ (154,663)	\$ (357,591)	0%	\$ 681,965
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)	\$ -	\$ 1,201,963	\$ 3,761,062	\$ (265,862)	\$ (73,103)	\$ (338,964)	0%	\$ 862,998
2023	\$ 341,448	\$ -	\$ (35,575)	\$ -	\$ 305,873	\$ 3,495,200	\$ (241,121)	\$ (97,844)	\$ (338,964)	0%	\$ (33,091)
2024	\$ 394,732	\$ -	\$ (35,575)	\$ -	\$ 359,157	\$ 3,254,079	\$ (247,919)	\$ (91,045)	\$ (338,964)	0%	\$ 20,193
2025	\$ 151,760	\$ -	\$ (35,575)	\$ -	\$ 116,185	\$ 3,006,160	\$ (126,569)	\$ (42,913)	\$ (169,482)	0%	\$ (53,297)
2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
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	\$ 4,285,326	\$ -	\$ (355,747)	\$ (264,475)	\$ 3,665,104	\$ (2,120,409)	\$ (1,361,664)	\$ (3,482,073)			\$ 183,031