

FINANCE COMMITTEE MEETING AGENDA

October 20, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely (see below)

FINANCE COMMITTEE MEETING – 4:30 P.M.

Call to Order – Pledge of Allegiance

Roll Call

- 1) **Approval of Agenda**
- 2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.
- 3) **Approval of Minutes**
- 4) **Review of Disbursements**
- 5) **Review of Quarterly Financials**
- 6) **Review of Solar Project Credits & Expenses**
- 7) **Review of Quarterly Investment Report**
- 8) **Committee Comments**
- 9) **Review of Action Items**
 - a) Prior Meeting
 - b) Current Meeting
- 10) **Set Agenda for Next Regular Meeting**
 - January 19, 2027
- 11) **Adjournment**



Mission Statement:

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

Authorized Services:

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

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

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

Remote Viewing:

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

[PPHCSD YouTube Channel Link](#)

Remote Participation:

To provide public comment, or otherwise participate remotely, select the meeting you wish to attend on the District's website and then click the "Join Remote Meeting" option.

<https://www.pphcsd.org/meetings>

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

Written Comments:

You may also email your public comment to the Board Clerk at joakes@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 joakes@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.



FINANCE COMMITTEE MEETING MINUTES

July 21, 2026 – 4:30 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

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

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

Call to Order

President Kujawa called the meeting to order at 4:30 pm.

Roll Call

All Committee Members were present at Roll Call.

1) Approval of Agenda

President Kujawa moved to approve the Agenda. Director Hays seconded the motion. Motion passed unanimously.

2) Public Comment –

A member of the public addressed the Committee and requested that an explanation of all charges that appear on District issued water bills be provided to the public at the next Board meeting, specifically highlighting the Chromium 6 charges that appear on the bills. He also requested that an explanation of the Chromium 6 projects and other related improvements be provided. The Committee directed that a presentation addressing these questions be provided at the next regular meeting of the Board of Directors on August 12, 2026.

3) Approval of Minutes

Director Hays moved to approve the Minutes. President Kujawa seconded the motion. Motion passed unanimously.

4) Review of Disbursements

The Committee reviewed the June Disbursements.



5) Review of Quarterly Financials

The Committee reviewed the quarterly financials

6) Review of Solar Projects Credits & Expenses

The Committee reviewed the solar project credits and expenses.

7) Review of Quarterly Investment Report

The Committee reviewed the quarterly cash/investment report.

8) Committee Comments – Nothing comments.**9) Review of Action Items**

a) **Prior Meeting** – None

b) **Current Meeting** – None

10) Set Agenda for Next Regular Meeting – October 20, 2026**11) Adjournment**

With no further business before the Committee, the meeting adjourned at 4:47 pm.

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





Phelan Pinon Hills Community Services Dis

Cash Disbursements Report By Payment Number

Payment Dates 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
915	9/11/2026	DEBPHI	Deborah Jeanne Philips			78.50
	083126	Aug. Mileage Bard, ASBCSD, CSDA Co		01-0-1-52219		91.50
	083126	CSDA Personal Exp. (Starbucks, Split R		01-0-1-52229		-13.00
916	9/11/2026	GENPUM	General Pump Company, Inc.			20,822.58
	427	5B-A Replacement Booster Motor		01-1-5-54620		10,237.78
	429	Well #16 Install 8' Concrete Pedestal		01-0-0-17000	C0119 OUTSIDE SVCS	10,584.80
917	9/11/2026	REBEL	Rebel Oil Company, Inc.			7,486.16
	7155604	Fuel - 559.60 Gl., DSL - 180 Gl.		01-1-8-54410		4,012.45
	7156821	Fuel - 521.30 Gl., DSL - 100 Gl.		01-1-8-54410		3,473.71
918	9/11/2026	STETRU	Steve Trujillo			190.00
	082626	Reimb. - Water Distribution (D3) Exa		01-1-1-54260		100.00
	090326	Water Distribution (D3) Cert. Applica		01-1-1-54260		90.00
919	9/11/2026	TESCON	Tesco Controls, Inc			1,120.00
	0088789-IN	SCADA Emergency Alarm Notification		01-1-2-54620		1,120.00
920	9/17/2026	GENPUM	General Pump Company, Inc.			148,352.04
	312	Well #16 Pump, Motor, Column Pipe		01-0-0-17000	C0119 OUTSIDE SVCS	148,352.04
921	9/25/2026	GENPUM	General Pump Company, Inc.			20,478.71
	510	Well #18 - Fabricate Sole Plate & Vent		01-0-0-17000	C0115 OUTSIDE SVCS	9,138.71
	559	Well #18 - Concrete Pedestal & Sole P		01-0-0-17000	C0115 OUTSIDE SVCS	11,340.00
922	9/25/2026	MUN DEN	Municipal Dental Pool			3,281.50
	100126	Dental Insurance Premium - Oct		01-0-0-14100		3,281.50
923	9/25/2026	REBEL	Rebel Oil Company, Inc.			9,658.66
	1225156	10- 5 gal pails Clarion FM 32 Well Dri		01-1-3-54620		1,614.06
	7157782	Fuel - 300.10 Gl., DSL - 37 Gl.		01-1-8-54410		1,946.43
	7157791	Fuel - 696.60 Gl.		01-1-8-54410		3,849.94
	7158300	Fuel - 392.50 Gl.		01-1-8-54410		2,248.23
924	9/25/2026	TDN AUTO	TDN Automation			9,726.25
	I-2026040103-2	SCADA PLC Programming for Meters		01-1-2-54620		9,726.25
36891	9/9/2026	ASBCSD	Assn of SB County Special Districts			45.00
	092126	Sept. Meeting - Rebecca		01-0-1-52232		45.00
36892	9/9/2026	AVCOM	AVCOM Services Inc.			114.50
	50432	Answering Svc. - Aug.		01-0-1-53150		114.50
36893	9/9/2026	C WELLS	C Wells Pipeline Materials, Inc.			10,096.18
	SINV26-4160	1 Air Vac		01-1-0-13010		3,685.05
	SINV26-4160	1" Ball Straight Mtr Valve FIP x Mtr S		01-1-0-13010		5,333.63
	SINV26-4160	1" MIP x MIP Corp Stop		01-1-0-13010		1,077.50
36894	9/9/2026	CJ BROWN	C.J. Brown & Company, CPAS - An Accounting Corp.			9,403.00
	083126	Professional Svcs - Aug.		01-0-1-53110		9,403.00
36897	9/9/2026	CORE	Core & Main			871.24
	Z578253	4 Flex Coupling		01-1-0-13010		336.22
	Z578253	8" x 7 1/2" Flex Coupling		01-1-0-13010		535.02
36898	9/9/2026	SBC LIENS	County of San Bernardino			560.00
	26-184994	(28) Lien Release Docs		01-1-1-54830		560.00

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36899	9/9/2026	VALLE	Don Gene Fish Jr.			3,300.00
	VVP-0441	Streamed Meetings - July		01-0-1-53150		1,237.50
	VVP-0441	Streamed Meetings - July		01-7-7-53150		412.50
	VVP-0441	Streamed Meetings - July		22-2-2-54800		1,650.00
36900	9/9/2026	FASTEN	Fastenal Company			1,029.95
	CAVIC100571	Blue Marking Paint, Yellow Hydrant P		01-1-2-54500		1,029.95
36901	9/9/2026	GAOSBO	G.A. Osborne Pipe & Supply Inc			463.69
	101-61634	Brass, Nipples, Bushings for Sample S		01-1-4-54620		168.37
	101-77797-01	1" Pipe & Fittings for 7B Pumps		01-1-5-54620		295.32
36902	9/9/2026	GOTO	GoTo Communications, Inc.			741.35
	IN7105649400	Office Phones Support - Sept.		01-0-1-58010		741.35
36903	9/9/2026	GREE SVCS	Greenstone Services Inc.			720.00
	779	Landscape Maint. - Phelan & P.H. Par		22-2-2-53150		720.00
36904	9/9/2026	HATTRI	Hattrix Team Sports & Embroidery			3,415.90
	2018380	Polos for Office Staff		01-0-1-54680		915.81
	2018381	Uniform Shirts for Parks		22-2-1-54680		486.40
	2018382	Uniforms - Water Ops		01-1-1-54680		1,556.94
	2018754	Hats for Field		01-1-1-54680		418.69
	2018754	Hats for Parks		22-2-1-54680		38.06
36905	9/9/2026	HDLOCK	High Desert Lock & Safe, Inc.			705.80
	153738	Emergency Door Repair - Phelan Park		22-2-2-54620		705.80
36906	9/9/2026	LCW	Liebert Cassidy Whitmore			4,075.00
	321865	Legal Svcs - Investigation (Apr.)		01-0-1-53120		337.00
	327274	Legal Svcs. - General & Investigaion (J		01-0-1-53120		3,738.00
36907	9/9/2026	MERJOH	Merrell-Johnson Engineering Inc			2,500.00
	E2027376	Civic Center - QSP Weekly Inspection		01-0-0-17000	C0002 OUTSIDE SVCS	2,500.00
36908	9/9/2026	MIL WATER	Miliband Water Law			15,438.00
	467	Legal Svcs - Response to Mr Montilep		01-0-1-53120		234.50
	468	Legal Svcs - Aug.		01-0-1-53120		15,203.50
36909	9/9/2026	PAP REC	Paper Recycling & Shredding Specialist			83.00
	638057	On-Site Shredding 8/24		01-0-1-53150		83.00
36910	9/9/2026	PATSAL	Patton Sales Corp			591.48
	5286355	Well 16 8" Steel Pipe for Welded Spo		01-0-0-17000	C0119 OUTSIDE SVCS	591.48
36911	9/9/2026	PLANNET	Plannet, LLC			2,202.50
	26-04-150	RFI Submittal Review/Response - Mar		01-0-0-17000	C0002 OUTSIDE SVCS	1,542.50
	26-05-86	RFI Submittal Review/Response - May		01-0-0-17000	C0002 OUTSIDE SVCS	660.00
36912	9/9/2026	R & C	R & C Compliance Management Service			200.00
	INV0006488	Replace Fuel Hose Hardware - Shop G		01-1-2-54620		200.00
36913	9/9/2026	ARMELE	Rodger Ashby			1,750.00
	081722026	Electrical Repairs - Site 10B, 5B-B		01-1-3-54620		1,750.00
36914	9/9/2026	SPEC	Spec Construction Co., Inc.			934,796.20
	7	Civic Center Project Construction con		01-0-0-17000	C0002 IMPROVE	934,796.20
36915	9/9/2026	THE ECO	The EcoHero Show LLC			250.00
	3986	8/21 Show (Deposit Applied) -Baldy		01-1-9-54800		125.00
	3986	8/21 Show (Deposit Applied) -Baldy		25-5-1-54800		125.00
36916	9/9/2026	THE MORR	The Morrison Law Group			270.00
	13236	Legal Svcs. - Investigation		01-0-1-53120		270.00

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36917	9/9/2026 5280	TRLS Storm Damage - Topographic Survey	TRLS Engineering, Inc	01-1-1-53150	C0110 OUTSIDE SVCS	7,140.00 7,140.00
36918	9/9/2026 CI100-00312558 CI100-00312558 CI100-00312558 CI100-00312558 CI100-00312558 CI100-00312558 SN100-00038165 SN100-00038165 SN100-00038165 SN100-00038165 SN100-00038165 SN100-00038165 SN100-00038165	TYLTEC Annual Fees-ERP Pro Utilities Annual Fees-ERP Pro Financials Annual Fees-ERP Pro Content Manag Annual Fees-ERP Pro Financials Taxes Tyler University Annual Fees-ERP Pro Technical Svcs. Reverse - Annual Fees ERP Por Financ Reverse - Annual Fees ERP Utilities Reverse - Annual Fees ERP PRO Finan Reverse - Annual Fees ERP Content M Reverse - Annual Fees ERP Technical S Reverse - Tyler University	Tyler Technologies, Inc	01-0-0-14100 01-0-0-14100 01-0-0-14100 01-0-0-14100 01-0-1-53170 01-0-1-53170 01-0-0-14100 01-0-0-14100 01-0-0-14100 01-0-0-14100 01-0-1-53170 01-0-1-53170		5,067.31 33,145.87 26,179.79 1,921.58 794.45 1,250.00 1,271.12 -794.45 -32,563.27 -21,695.08 -1,921.58 -1,271.12 -1,250.00
36919	9/9/2026 212125911	ULINE Gloves for Parks	Uline	22-2-2-54500		180.82 180.82
36920	9/9/2026 820260562	USA (86) Tickets	Underground Service Alert of So. Cal.	01-1-2-53150		197.30 197.30
36921	9/9/2026 INV01133101	USABB Chlorine Injectors	HD Supply, Inc.	01-1-2-54620		911.72 911.72
36922	9/9/2026 68638	WALL GROUP Construction Admin Svc - RFI's Appro	Wallace Group, a California Corporation	01-0-0-17000	C0002 ARCHITECT	767.25 767.25
36923	9/9/2026 84084015 84084015 84084015 84084015 84084015	WAXIE 40x46 Trashbags for Parks Paper Towels for Parks Toilet Seat Covers for Parks Kleenpine for Parks Toilet Paper for Parks	Waxie Enterprises, Inc	22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500 22-2-2-54500		680.70 193.30 135.12 130.36 118.31 103.61
36924	9/9/2026 80773785	WESTAIR Argon Gas	WestAir Gases & Equipment, Inc.	01-1-2-54500		55.33 55.33
36941	9/23/2026 4991	BESDRI Well #18 Development - Stop Test, Co	Best Drilling and Pump Inc	01-0-0-17000	C0115 OUTSIDE SVCS	63,168.60 63,168.60
36942	9/23/2026 656998	BOOBAR Sfty. Work Boots - B. Cook	Boot Barn Inc.	22-2-1-54680		195.70 195.70
36943	9/23/2026 Z705216	CORE 1 CTS Clamp	Core & Main	01-1-0-13010		2,483.75 2,483.75
36944	9/23/2026 109550	SBC PARCELS (3) Parcel Map Revisions	County of San Bernardino	01-1-1-54830		6.00 6.00
36945	9/23/2026 00214991	CPS HR Class Study - Supervisors Interviews	CPS HR Consulting	01-0-1-53150		3,885.00 3,885.00
36946	9/23/2026 5449496A	DLTSOL Autodesk Civil3D Annual Renewal (2)	DLT Solutions LLC	01-7-7-53170		2,671.86 2,671.86
36947	9/23/2026 CAFLY37930826	FROCLA Frontier Vault Relcocation - Civic Cent	Frontier California Inc.	01-0-0-17000	C0002 OUTSIDE SVCS	6,275.37 6,275.37
36948	9/23/2026 10855482	GARDA Armored Svcs - Sept	Garda CL West, Inc	01-0-1-54200		735.38 735.38
36949	9/23/2026 31041-1	GEOMON Routine Samples - June	GEO-Monitor, Inc.	01-1-4-53140		4,141.00 2,869.50

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	31041-2	Well #18 Samples		01-0-0-17000	C0115 OUTSIDE SVCS	159.50
	31358	Routine Samples - Aug.		01-1-4-53140		1,112.00
36950	9/23/2026 60001502619	GOTO Office Phones Support Contract Canc	GoTo Communications, Inc.	01-0-1-58010		633.63 633.63
36951	9/23/2026 2019198 2019198	HATTRI Uniforms Uniforms	Hattrix Team Sports & Embroidery	01-0-1-54680 01-1-1-54680		675.08 117.47 557.61
36952	9/23/2026 317509-1 317509-1 317509-1 317509-1 317509-2 317509-2 317509-2 317509-2 317509-2 317509-2 317509-2 317509-2	INFOSE Postage - July Printing - July Postage - July Postage - July Postage - Aug. Printing - Aug. Postage - Aug. Printing - Aug. Postage - Aug. Printing - Aug. Postage - Aug. Printing - Aug.	Infosend Inc	01-1-6-54860 01-1-6-54890 01-1-9-54860 22-2-1-54860 01-1-6-54860 01-1-6-54890 01-1-9-54860 01-1-9-54890 22-2-1-54860 22-2-1-54890 25-5-1-54890		8,297.78 3,468.66 1,219.46 32.92 65.83 132.43 2,142.72 0.10 411.82 0.20 411.82 411.82
36953	9/23/2026 329568 331987	LCW Legal Svcs- Investigation July Legal Svcs. - Investigaion Aug	Liebert Cassidy Whitmore	01-0-1-53120 01-0-1-53120		8,212.25 7,242.75 969.50
36954	9/23/2026 2026092 2026092 2026092	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
36955	9/23/2026 E2925794	MERJOH Civic Center - QSP and Services (SWP	Merrell-Johnson Engineering Inc	01-0-0-17000	C0002 OUTSIDE SVCS	2,000.00 2,000.00
36956	9/23/2026 092326 092326 092326	PHECHA Annual Sponsorship & Angel Tree Annual Sponsorship & Angel Tree Annual Sponsorship & Angel Tree	Phelan Chamber of Commerce	01-1-9-54920 22-0-1-54920 25-5-1-54920		4,500.00 1,500.00 1,500.00 1,500.00
36957	9/23/2026 74824 74944	PHEEXP Trk #24 - Oil & Filter Change Trk #32 - Oil & Filter Change	Phelan Express, Inc.	01-1-8-54710 01-1-8-54710		317.42 158.71 158.71
36958	9/23/2026 26-08-77	PLANNET RFI Submittal Review	Plannet, LLC	01-0-0-17000	C0002 OUTSIDE SVCS	330.00 330.00
36959	9/23/2026 2619	ROSE Adult Baking Class 9/12	Rose Noir Chocolates LLC	22-2-2-54800		463.28 463.28
36960	9/23/2026 01082426	SITE Solar Inverter Replacement	Sitelogiq, Inc.	01-0-1-53150		11,669.42 11,669.42
36961	9/23/2026 81007 81007 81007	SDRMA Workers Comp Workers Comp Workers Comp	Special District Risk Management Authority	01-0-0-24540 01-1-1-51220 22-2-1-51220		8,946.39 2,960.82 3,985.57 2,000.00
36962	9/23/2026 21900	TIMLOC 60- District Master Padlocks #2151	Steven M. Zemba	01-1-2-54500		976.22 976.22
36963	9/23/2026 INV0116041	AQUA MET Sensus Base Station Battery & Cables	Aqua Metric Sales Co	01-1-6-54620		3,078.03 3,078.03

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
36964	9/23/2026	TOP OPT	Top Option Pest Control			346.00
	5530	Pest Control - Oasis		01-1-1-53150		98.00
	5531	Pest Control - Phelan Park		22-2-2-53150		98.00
	5545	Pest Control - CSD		01-0-1-53150		75.00
	5545	Pest Control - (1) Bee Removal		01-1-6-53150		75.00
36965	9/23/2026	TOPBAR	Tops N Barricades			1,645.34
	17669	Traffic Cones & Traffic Delineators		01-1-2-54500		1,645.34
36966	9/23/2026	TURSEC	Turner Security, Inc			786.50
	090126	R252935 Office		01-0-1-53150		46.95
	090126	R253155 Well #22 (County Line)		01-1-1-53150		43.95
	090126	R253068 NW Well		01-1-1-53150		39.95
	090126	R252935 Well #14 (George's Well)		01-1-1-53150		39.95
	090126	R253333 Site 6A		01-1-1-53150		43.95
	090126	R253155 Well #15		01-1-1-53150		43.95
	090126	R253115 Shop		01-1-1-53150		43.95
	090126	R253025 Dairy Solar		01-1-1-53150		43.95
	090126	R253205 Phelan CC		22-2-2-53150		59.95
	090126	R253204 Pinon Hills CC		22-2-2-53150		54.95
	P243155	Repair Optic Perimeter		01-1-2-53150		325.00
36967	9/23/2026	TYLTEC	Tyler Technologies, Inc			265.00
	CI100-00315479	UB Online Support - Oct.		01-1-6-53170		265.00
36968	9/23/2026	UNIVAR	UNIVAR INC.			2,585.31
	54132792	Liquid Chlorine - 584 Gl.		01-1-3-54500		2,585.31
36969	9/23/2026	USABB	HD Supply, Inc.			417.89
	01141235	(12) DPD Dispensers - CL2 Testing		01-1-4-54500		417.89
DFT0015653	9/10/2026	THEGAS	SoCalGas			16.27
	082426-4084	Gas - Phelan Sr. Ctr. 7/22 - 8/24		22-0-2-58110		16.27
DFT0015654	9/10/2026	THEGAS	SoCalGas			79.87
	082426-4585	Gas - Phelan CC 7/22 - 8/24		22-0-2-58110		79.87
DFT0015655	9/10/2026	RACE	Race Communications			4.00
	RC2404599	Phones Internet Credit Phelan CC Se		22-0-1-58010		-200.00
	RC2404599	Phones Internet Phelan CC Sept.		22-0-1-58010		204.00
DFT0015656	9/10/2026	RACE	Race Communications			104.00
	RC2404597	Phones Internet Credit Pinon Hills CC		22-0-1-58010		-100.00
	RC2404597	Phones Internet Pinon Hills CC Sept.		22-0-1-58010		204.00
DFT0015657	9/10/2026	RACE	Race Communications			255.00
	RC2404598	Phones - Internet CSD Sept.		01-0-1-58010		255.00
DFT0015658	9/10/2026	RACE	Race Communications			255.00
	RC2397412	Phones - Internet Oasis Sept.		01-1-1-58010		255.00
DFT0015659	9/10/2026	FBC-DEBORAH	First Bank Card			471.33
	083126	Starbucks - CSDA Conference Meal Ex		01-0-1-52229		13.00
	083126	Starbucks - CSDA Conference Meal Ex		01-0-1-52229		13.00
	083126	Lyft - CSDA Conference Transportatio		01-0-1-52229		13.75
	083126	Panda Express - CSDA Conference Me		01-0-1-52229		35.54
	083126	7-Eleven - CSDA Conference Expense		01-0-1-52229		56.79
	083126	At Home Medical - Scotter Rental CSD		01-0-1-52229		326.25
	083126	Starbucks - CSDA Conference Meal Pe		01-0-1-52229		13.00
DFT0015660	9/10/2026	SCE 9587-0653	Southern California Edison			2,400.30
	082526	Electricity Bill Correction - Office 5/28		01-0-1-58110		2,081.19
	082526	Electricity - Office 7/28 - 8/25		01-0-1-58110		2,665.74
	082526	Electricity Bill Correction - Office 4/28		01-0-1-58110		317.83

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	082526	Electricity Bill Correction - Office 6/26		01-0-1-58110		2,666.78
	082526	Electricity Bill Correction - Office 4/28		01-1-3-58115		-139.23
	082526	Electricity Bill Correction - Office 6/26		01-1-3-58115		-2,666.78
	082526	Electricity Bill Correction - Office 5/28		01-1-3-58115		-2,259.79
	082526	Electricity Bill Correction - Office 6/26		01-1-3-58115		-265.44
DFT0015661	9/10/2026	SCE 1613-6373	Southern California Edison			13.89
	083126	Electricity - R/R Crossings 8/1 - 8/31		23-0-2-58210		13.89
DFT0015663	9/10/2026	SCE 1613-6373	Southern California Edison			-61.92
	063026-1	Electricity - Lamps Removed		23-0-2-58210		-61.92
DFT0015664	9/10/2026	SCE 2439-1773	Southern California Edison			13.57
	082526	Electricity - Phelan Park 7/28 - 8/25		22-0-2-58110		13.57
DFT0015665	9/10/2026	SCE 5917-6455	Southern California Edison			28.56
	083126	Electricity - Phelan Park St. Lights 8/1		22-2-2-58110		28.56
DFT0015666	9/10/2026	SCE 8092-3468	Southern California Edison			1,895.70
	083026	Electricity - NW Dairy Mobile 7/31 - 8		01-1-3-58110		1,895.70
DFT0015667	9/10/2026	SCE 4490-1265	Southern California Edison			19.06
	083126	Electricity - Pinon Hills Fire 8/1 - 8/31		22-0-2-58110		19.06
DFT0015668	9/10/2026	SCE 7695-0442	Southern California Edison			220.67
	083026	Electricity - Fill Station 7/31 - 8/30		01-0-2-58110		220.67
DFT0015671	9/10/2026	NAPA	NAPA Auto Parts			1,255.25
	083126	Inv #689296 - Filters & Gloves for Sho		01-1-2-54620		111.94
	083126	Inv #690519 Trk #27 - Wiper Blades		01-1-8-54710		30.98
	083126	Inv #589383 Trk #19 - Turn Signal Bul		01-1-8-54710		15.98
	083126	Inv #689465 Trk #23 - Anti Freeze		01-1-8-54710		19.49
	083126	Inv #690569 Trk #23 - Oil		01-1-8-54710		31.99
	083126	Inv #691301 Trk #20 - Battery & Jum		01-1-8-54710		248.38
	083126	Inv #691843 Trk #26 - Battery		01-1-8-54710		225.67
	083126	Inv #689333 Trk #29 - Wiper Blades &		01-1-8-54710		48.97
	083126	Inv #689858 Trk #32 - Cleaner Wipes		01-1-8-54710		12.99
	083126	Inv #689596 Equip #106 - Oil & Fuel		01-1-8-54710		361.91
	083126	Inv #690183 Generator #106 - Oil Filt		01-1-8-54710		65.99
	083126	Inv #690519 Generator #106 - Coola		01-1-8-54710		80.96
DFT0015672	9/10/2026	LOWES	Lowe's Credit			1,284.42
	083126	Nutsl & Bolts for OP Repairs		01-1-2-54620		177.12
	083126	Torch, Extension Cords, Bushings		01-1-2-54620		391.30
	083126	Tools		01-1-2-54650		47.48
	083126	Wrenches & Ratchet		01-1-2-54650		79.49
	083126	Conduit Material for 7B Boosters		01-1-3-54620		295.48
	083126	Repair Parts for Wells & Boosters		01-1-3-54620		293.55
DFT0015677	9/10/2026	CIN UNI	Cintas Corporation			598.04
	083126	Uniform Rental Svcs. - Aug.p		01-1-1-54680		572.00
	083126	Uniform Rental Svcs. - Aug.		22-2-1-54680		26.04
DFT0015678	9/10/2026	CYB RES	Cyber Response Systems			7,592.65
	1129	Monthly IT Services - Sept.		01-0-1-53170		7,592.65
DFT0015682	9/2/2026	PIT RES	Pitney Bowes Bank Inc. Reserve Account			500.00
	090226	Postage Machine Refill - 9/2		01-0-1-54860		500.00
DFT0015683	9/10/2026	SCE 1613-6373	Southern California Edison			58.46
	073126	Electricity - Lamps Added		23-0-2-58210		2.86
	073126	Electricity - R/R Crossings 7/1 - 7/31		23-0-2-58210		13.89
	073126	Electricity - Lamps in Svc 4/1 - 6/30		23-0-2-58210		41.71

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015684	9/11/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			450.00
	INV0006489	Cal PERS 457/ Employer Plan: 450 71		01-1-0-24560		447.59
	INV0006489	Cal PERS 457/ Employer Plan: 450 71		22-2-0-24560		2.41
DFT0015685	9/11/2026	CALPERS	Calif Public Employees' Retirement System			4,847.31
	INV0006490	CalPERS/Employee Portion(EE)		01-1-0-24530		3,924.49
	INV0006490	CalPERS/Employee Portion(EE)		01-7-0-24530		219.57
	INV0006490	CalPERS/Employee Portion(EE)		22-2-0-24530		693.99
	INV0006490	CalPERS/Employee Portion(EE)		25-5-0-24530		9.26
DFT0015686	9/11/2026	CALPERS	Calif Public Employees' Retirement System			3,069.67
	INV0006491	CalPERS/Employee Portion(ER)		01-1-0-24530		2,303.69
	INV0006491	CalPERS/Employee Portion(ER)		01-7-0-24530		617.34
	INV0006491	CalPERS/Employee Portion(ER)		22-2-0-24530		101.42
	INV0006491	CalPERS/Employee Portion(ER)		25-5-0-24530		47.22
DFT0015687	9/11/2026	CALPERS	Calif Public Employees' Retirement System			9,975.90
	INV0006492	CalPERS/Employer Portion		01-1-0-24530		7,657.12
	INV0006492	CalPERS/Employer Portion		01-7-0-24530		1,351.06
	INV0006492	CalPERS/Employer Portion		22-2-0-24530		878.92
	INV0006492	CalPERS/Employer Portion		25-5-0-24530		88.80
DFT0015688	9/11/2026	CALPERS	Calif Public Employees' Retirement System			22.32
	INV0006493	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		17.98
	INV0006493	CalPERS Retirement/ Survivor Benefit		01-7-0-24530		1.81
	INV0006493	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		2.44
	INV0006493	CalPERS Retirement/ Survivor Benefit		25-5-0-24530		0.09
DFT0015689	9/11/2026	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0006494	457 Loan Payback		01-1-0-24560		41.08
	INV0006494	457 Loan Payback		22-2-0-24560		1.01
DFT0015690	9/11/2026	EDD	Employment Development Department			1,513.40
	INV0006495	State Disability Ins - Payroll Taxes		01-0-0-24510		1,513.40
DFT0015691	9/11/2026	IRS	Internal Revenue Service			142.60
	INV0006496	Social Security - Payroll Taxes		01-0-0-24510		142.60
DFT0015692	9/11/2026	EDD	Employment Development Department			5,767.15
	INV0006497	CA State Income Tax - Payroll Taxes		01-0-0-24510		5,767.15
DFT0015693	9/11/2026	IRS	Internal Revenue Service			3,525.36
	INV0006498	Medicare - Payroll Taxes		01-0-0-24510		3,525.36
DFT0015694	9/11/2026	IRS	Internal Revenue Service			14,584.00
	INV0006499	Federal Income Tax - Payroll Taxes		01-0-0-24510		14,584.00
DFT0015695	9/10/2026	CED	Consolidated Electrical Distributors Inc			23,956.44
	9085-1076624	Site 7B Time Delay Relays, Panel Mou		01-1-3-54620		4,611.00
	9085-1076865	Well #16 - SCE Distribution Panel		01-0-0-17000	C0119 OUTSIDE SVCS	19,345.44
DFT0015697	9/2/2026	GLO PAY	Global Payments Integrated			530.37
	083126-1352	Counter CC Fee - Aug.		01-0-1-54200		530.37
DFT0015698	9/2/2026	GLO PAY	Global Payments Integrated			7,522.61
	083126-1366	Online CC Fee - Aug.		01-0-1-54200		7,522.61
DFT0015699	9/24/2026	CED	Consolidated Electrical Distributors Inc			125.94
	9085-1077107	Site 7B Boosters Conduit Box, Connec		01-1-3-54620		125.94
DFT0015700	9/24/2026	THEGAS	SoCalGas			16.27
	083126-6781	Gas - Pinon Hills Fire 7/29 - 8/31		22-0-2-58110		16.27

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0015701	9/24/2026 083126-6056	THEGAS Gas - Pinon Hills CC 7/29 - 8/31	SoCalGas	22-0-2-58110		83.95 83.95
DFT0015702	9/14/2026 2733540	AME FID Flex Spending 9/1	American Fidelity Assurance Company	01-0-0-24580		66.67 66.67
DFT0015703	9/29/2026 18423467	CalPER FY 25-26 GASB 68 Report	CalPERS	01-0-1-53110		350.00 350.00
DFT0015704	9/14/2026 083126 083126 083126 083126 083126 083126 083126 083126 083126	AMAZON Office Supplies: File Folders & Pens Office Supplies: Paper Rolls Office Supplies: Markers & USB Cable Batteries for Shop Gate Openers Padlocks for Lockout Ipads & Phone Charges for Field (3) Antennas for Sensus Base Stations (2) Storage Tanks & Fittings for Shop Pickleball Sets	Amazon Capital Services, Inc.	01-0-1-54530 01-0-1-54530 01-0-1-54530 01-1-2-54500 01-1-2-54500 01-1-2-54500 01-1-2-54620 01-1-2-54620 22-2-2-54800		1,190.77 22.29 61.41 45.23 7.52 124.87 51.25 463.68 318.89 95.63
DFT0015705	9/18/2026 090126	SCE 7441-5755 Electricity - Pinon Hills CC 8/4 - 9/1	Southern California Edison	22-0-2-58110		1,175.17 1,175.17
DFT0015706	9/24/2026 090826	SCE 1078-5254 Electricity - CC & Sr. Ctr. 8/10 - 9/8	Southern California Edison	22-0-2-58110		650.56 650.56
DFT0015707	9/24/2026 070126 070126	SCE 9515-2666 Electricity-Wells, Boosters, Tanks - Pri Electricity-CR - Prior Yr	Southern California Edison	01-1-3-58110 01-1-3-58115		709.26 337,486.30 -336,777.04
DFT0015708	9/24/2026 073126-1 073126-1	SCE 9515-2666 Electricity-Wells, Boosters, Tanks - Jul Electricity-Solar CR July	Southern California Edison	01-1-3-58110 01-1-3-58115		141,975.26 181,147.02 -39,171.76
DFT0015709	9/24/2026 083126 083126	SCE 9515-2666 Electricity-Wells, Boosters, Tanks - Au Electricity-Solar CR Aug	Southern California Edison	01-1-3-58110 01-1-3-58115		17,693.13 18,754.87 -1,061.74
DFT0015710	9/28/2026 0202609923084	ANTBLU Health Insurance Premium - Oct.	Anthem Blue Cross	01-0-0-14130		22,450.34 22,450.34
DFT0015711	9/27/2026 861892635545	KAI PER Health Insurance Premium - Oct.	Kaiser Permanente	01-0-0-14130		21,464.36 21,464.36
DFT0015712	9/24/2026 2733541	AME FID Flex Spending 9/15	American Fidelity Assurance Company	01-0-0-24580		66.67 66.67
DFT0015713	9/23/2026 6152461674 6152461674	VER AIR Cell Phones, Ipads, Office Phones - Au Cell Phones, Ipads, - Aug.	Verizon Wireless	01-0-1-58010 01-1-1-58010		2,015.34 1,002.62 1,012.72
DFT0015714	9/10/2026 91689797	FBC-GEORGE Timble GPS'r 100 hour cm accuracy	First Bank Card	01-7-7-53170		1,092.00 1,092.00
DFT0015715	9/23/2026 42712651	XEROX Xerox Lease - Sept	Xerox Corporation	01-0-1-54300		1,005.04 1,005.04
DFT0015716	9/25/2026 INV0006500 INV0006500	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		450.00 448.57 1.43
DFT0015717	9/25/2026 INV0006501 INV0006501 INV0006501	CALPERS 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		4,856.32 4,058.63 216.79 572.41

Cash Disbursements Report

Payment Dates: 9/1/2026 - 9/30/2026

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	INV0006501	CalPERS/Employee Portion(E)		25-5-0-24530		8.49
DFT0015718	9/25/2026	CALPERS	Calif Public Employees' Retirement System			3,069.67
	INV0006502	CalPERS/Employee Portion(ER)		01-1-0-24530		2,304.87
	INV0006502	CalPERS/Employee Portion(ER)		01-7-0-24530		617.34
	INV0006502	CalPERS/Employee Portion(ER)		22-2-0-24530		99.69
	INV0006502	CalPERS/Employee Portion(ER)		25-5-0-24530		47.77
DFT0015719	9/25/2026	CALPERS	Calif Public Employees' Retirement System			9,985.12
	INV0006503	CalPERS/Employer Portion		01-1-0-24530		7,795.71
	INV0006503	CalPERS/Employer Portion		01-7-0-24530		1,348.21
	INV0006503	CalPERS/Employer Portion		22-2-0-24530		752.26
	INV0006503	CalPERS/Employer Portion		25-5-0-24530		88.94
DFT0015720	9/25/2026	CALPERS	Calif Public Employees' Retirement System			22.32
	INV0006504	CalPERS Retirement/ Survivor Benefit		01-1-0-24530		18.23
	INV0006504	CalPERS Retirement/ Survivor Benefit		01-7-0-24530		1.80
	INV0006504	CalPERS Retirement/ Survivor Benefit		22-2-0-24530		2.21
	INV0006504	CalPERS Retirement/ Survivor Benefit		25-5-0-24530		0.08
DFT0015721	9/25/2026	EDD	Employment Development Department			1,557.40
	INV0006505	State Disability Ins - Payroll Taxes		01-0-0-24510		1,557.40
DFT0015722	9/25/2026	IRS	Internal Revenue Service			74.40
	INV0006506	Social Security - Payroll Taxes		01-0-0-24510		74.40
DFT0015723	9/25/2026	EDD	Employment Development Department			5,009.09
	INV0006507	CA State Income Tax - Payroll Taxes		01-0-0-24510		5,009.09
DFT0015724	9/25/2026	IRS	Internal Revenue Service			3,606.17
	INV0006508	Medicare - Payroll Taxes		01-0-0-24510		3,606.17
DFT0015725	9/25/2026	IRS	Internal Revenue Service			13,230.59
	INV0006509	Federal Income Tax - Payroll Taxes		01-0-0-24510		13,230.59
DFT0015726	9/24/2026	AME SUP	American Fidelity Assurance			620.64
	E017464	Supplemental Life Insurance - Sept.		01-0-0-24580		620.64
DFT0015727	9/24/2026	VSP	Vision Service Plan			506.80
	100126	Vision Insurance - Oct.		01-0-0-14130		506.80
DFT0015768	9/14/2026	CIN UNI	Cintas Corporation			-2.99
	083126 CR	Aug. - Early Pmt Discount		01-1-1-54680		-2.99
DFT0015769	9/18/2026	CYB RES	Cyber Response Systems			-645.65
	093026CR	Reverse - IT Svcs Charges Sept.		01-0-1-53170		-645.65
Payment Total:						1,717,584.77

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	1,700,484.22
22 - PARKS & RECREATION	14,762.65
23 - STREET LIGHTING	10.43
25 - SOLID WASTE	2,327.47
Grand Total:	1,717,584.77

Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14100	Prepaid Expense	8,348.81
01-0-0-14130	Prepaid Benefit	44,421.50
01-0-0-17000	CIP Enterprise Funds	1,211,551.89
01-0-0-24510	Payroll Tax Payable	49,010.16
01-0-0-24540	Worker's Compensation	2,960.82
01-0-0-24580	Supplemental Ins W/H P	753.98
01-0-1-52219	Board - Auto Expense/P	91.50
01-0-1-52229	Board - Meals,Travel Exp	458.33
01-0-1-52232	Board - Education,Traini	45.00
01-0-1-53110	Auditing & Accounting F	9,753.00
01-0-1-53120	Legal Services	27,995.25
01-0-1-53150	Outside Service	17,111.37
01-0-1-53170	Software Support	6,947.00
01-0-1-54200	Credit Card Fee & Bank	8,788.36
01-0-1-54300	Equipment Rental / Leas	1,005.04
01-0-1-54320	General Maintenance	380.00
01-0-1-54530	Office Supplies	128.93
01-0-1-54680	Uniforms	1,033.28
01-0-1-54860	Postage & Mailing	500.00
01-0-1-58010	Telephone	2,632.60
01-0-1-58110	Utilities	7,731.54
01-0-2-58110	Utilities	220.67
01-1-0-13010	Inventory - Water Field P	13,451.17
01-1-0-24530	Retirement W/H Payable	28,080.72
01-1-0-24560	Retirement 457 W/H Pay	937.24
01-1-1-51220	Worker's Compensation	3,985.57
01-1-1-53150	Outside Service	7,537.65
01-1-1-54260	Education & Training	190.00
01-1-1-54320	General Maintenance	225.00
01-1-1-54680	Uniforms	3,102.25
01-1-1-54830	State & County Fees & S	566.00
01-1-1-58010	Telephone	1,267.72
01-1-2-53150	Outside Service	522.30
01-1-2-54500	Operating Supplies	3,890.48
01-1-2-54620	Repair & Maintenance	13,420.90
01-1-2-54650	Small Tools	126.97
01-1-3-54500	Operating Supplies	2,585.31
01-1-3-54620	Repair & Maintenance	8,690.03
01-1-3-58110	Utilities	539,283.89
01-1-3-58115	Utilities - Solar Credits	-382,341.78
01-1-4-53140	Laboratory Analysis	3,981.50
01-1-4-54500	Operating Supplies	417.89
01-1-4-54620	Repair & Maintenance	168.37
01-1-5-54620	Repair & Maintenance	10,533.10
01-1-6-53150	Outside Service	75.00
01-1-6-53170	Software Support	265.00
01-1-6-54620	Repair & Maintenance	3,078.03
01-1-6-54860	Postage & Mailing	3,601.09
01-1-6-54890	Printing	3,362.18

Account Summary

Account Number	Account Name	Payment Amount
01-1-8-54410	Fuel Costs	15,530.76
01-1-8-54710	Vehicle Maintenance	1,460.73
01-1-9-54800	Programs (Wtr Conserva	125.00
01-1-9-54860	Postage & Mailing	33.02
01-1-9-54890	Printing	411.82
01-1-9-54920	Public Relation	1,500.00
01-7-0-24530	Retirement W/H Payable	4,373.92
01-7-7-53150	Outside Service	412.50
01-7-7-53170	Software Support	3,763.86
22-0-1-54320	General Maintenance	30.00
22-0-1-54920	Public Relation	1,500.00
22-0-1-58010	Telephone	108.00
22-0-2-58110	Utilities	2,054.72
22-2-0-24530	Retirement W/H Payable	3,103.34
22-2-0-24560	Retirement 457 W/H Pay	4.85
22-2-1-51220	Worker's Compensation	2,000.00
22-2-1-54680	Uniforms	746.20
22-2-1-54860	Postage & Mailing	66.03
22-2-1-54890	Printing	411.82
22-2-2-53150	Outside Service	932.90
22-2-2-54500	Operating Supplies	861.52
22-2-2-54620	Repair & Maintenance	705.80
22-2-2-54800	Programs (Park & Rec)	2,208.91
22-2-2-58110	Utilities	28.56
23-0-2-58210	Utilities - Street Lights	10.43
25-5-0-24530	Retirement W/H Payable	290.65
25-5-1-54800	Programs (Solid Waste)	125.00
25-5-1-54890	Printing	411.82
25-5-1-54920	Public Relation	1,500.00
Grand Total:		1,717,584.77

Project Account Summary

Project Account Key	Payment Amount
None	498,892.88
C0002 ARCHITECT	767.25
C0002 IMPROVE	934,796.20
C0002 OUTSIDE SVCS	13,307.87
C0110 OUTSIDE SVCS	7,140.00
C0115 OUTSIDE SVCS	83,806.81
C0119 OUTSIDE SVCS	178,873.76
Grand Total:	1,717,584.77



Phelan Pinon Hills Community Services District

Revenue and Expense - Ent & Gvmt Funds

Summary

For the Period Ending 09/30/2026

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
Operational										
Revenue										
Total 40 - Water Consumption	1,859,471.01	2,025,758.23	166,287.22	0.00	0.00	0.00	1,859,471.01	2,025,758.23	166,287.22	5,260,950.26
Total 41 - Water Meter Charges	1,231,103.25	1,243,982.23	12,878.98	0.00	0.00	0.00	1,231,103.25	1,243,982.23	12,878.98	4,926,383.85
Total 44 - Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	285,653.23
Total 47 - Parks	0.00	0.00	0.00	3,748.50	2,645.00	-1,103.50	3,748.50	2,645.00	-1,103.50	15,000.00
Total 48 - Other Income	79,805.62	99,195.54	19,389.92	84,060.14	82,078.91	-1,981.23	163,865.76	181,274.45	17,408.69	778,907.09
Total Revenue	3,170,379.88	3,368,936.00	198,556.12	87,808.64	84,723.91	-3,084.73	3,258,188.52	3,453,659.91	195,471.39	11,266,894.43
Expense										
Total 50 - Water	6,597.63	0.00	6,597.63	0.00	0.00	0.00	6,597.63	0.00	6,597.63	21,100.00
Total 51 - Salary & Benefits	991,649.22	838,063.83	153,585.39	144,200.13	100,348.64	43,851.49	1,135,849.35	938,412.47	197,436.88	4,580,009.93
Total 52 - Board	36,485.40	23,343.86	13,141.54	2,499.00	1,609.64	889.36	38,984.40	24,953.50	14,030.90	156,000.00
Total 53 - Professional Fee	192,402.93	170,727.57	21,675.36	14,109.06	6,890.10	7,218.96	206,511.99	177,617.67	28,894.32	826,379.00
Total 54 - Service and Supplies	560,438.04	354,282.87	206,155.17	58,843.86	50,222.21	8,621.65	619,281.90	404,505.08	214,776.82	2,478,120.30
Total 58 - Utilities	407,636.88	386,161.73	21,475.15	17,752.47	15,687.23	2,065.24	425,389.35	401,848.96	23,540.39	1,702,238.56
Total 59 - Other Expenses-Depreciation/Amort/Oth	396,600.72	391,424.19	5,176.53	27,594.93	12,382.21	15,212.72	424,195.65	403,806.40	20,389.25	1,697,461.80
Total Expense	2,591,810.82	2,164,004.05	427,806.77	264,999.45	187,140.03	77,859.42	2,856,810.27	2,351,144.08	505,666.19	11,461,309.59
Net Operational Income	578,569.06	1,204,931.95	626,362.89	-177,190.81	-102,416.12	74,774.69	401,378.25	1,102,515.83	701,137.58	-194,415.16
Non-Operational										
70 - Property Tax Revenue										
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,073,969.30
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,693.18
Total 73 - Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,269.38
Total 70 - Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150,931.86
80 - Other Revenue										
Total 82 - Meter Installation/Fees/Capacity	175,462.74	346,505.21	171,042.47	0.00	0.00	0.00	175,462.74	346,505.21	171,042.47	702,132.00
Total 86 - Penalty & Other Fees	74,047.17	81,262.12	7,214.95	0.00	0.00	0.00	74,047.17	81,262.12	7,214.95	268,142.29
Total 88 - Other	366,872.79	369,878.02	3,005.23	168,462.72	152,436.76	-16,025.96	535,335.51	522,314.78	-13,020.73	2,142,199.04
Total 80 - Other Revenue	616,382.70	797,645.35	181,262.65	168,462.72	152,436.76	-16,025.96	784,845.42	950,082.11	165,236.69	3,112,473.33
Total Revenue	616,382.70	797,645.35	181,262.65	168,462.72	152,436.76	-16,025.96	784,845.42	950,082.11	165,236.69	5,263,405.19

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
90 - Other Expense										
Total 91 - Interest Expense	17,033.65	16,388.16	645.49	0.00	0.00	0.00	17,033.65	16,388.16	645.49	432,324.00
Total 92 - Loan Expense	14,580.97	14,580.97	0.00	0.00	0.00	0.00	14,580.97	14,580.97	0.00	14,580.97
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,044.26
Total 94 - Chromium 6 Expense Reimb	216,058.14	0.00	216,058.14	0.00	0.00	0.00	216,058.14	0.00	216,058.14	864,578.40
Total 95 - Fair Market Value	1,749.30	7,337.50	-5,588.20	499.80	5,982.00	-5,482.20	2,249.10	13,319.50	-11,070.40	9,000.00
Total 90 - Other Expense	249,422.06	38,306.63	211,115.43	499.80	5,982.00	-5,482.20	249,921.86	44,288.63	205,633.23	1,325,527.63
Total Expense	249,422.06	38,306.63	211,115.43	499.80	5,982.00	-5,482.20	249,921.86	44,288.63	205,633.23	1,325,527.63
Net Non-Operational Income	366,960.64	759,338.72	392,378.08	167,962.92	146,454.76	-21,508.16	534,923.56	905,793.48	370,869.92	3,937,877.56
Net Income	945,529.70	1,964,270.67	1,018,740.97	-9,227.89	44,038.64	53,266.53	936,301.81	2,008,309.31	1,072,007.50	3,743,462.40



Phelan Pinon Hills Community Services Dis

Balance Sheet - Consolidated Account Summary As Of 09/30/2026

	Beginning Balance 07/01/2026	09/30/2026	Change
Assets			
Current Assets			
11 - Cash			
11000 - Cash in Bank	17,552,188.63	16,286,152.32	-1,266,036.31
11100 - Cash in Bank-Project Fund	3,024,433.98	80,264.79	-2,944,169.19
11101 - Cash in Bank-EOC Grant	500,000.00	500,000.00	0.00
11201 - Cash-Operating Reserves	2,421,816.00	2,421,816.00	0.00
11202 - Cash-Replacement Reserves	4,895,199.27	4,895,199.27	0.00
11203 - Cash-Disaster Reserves	5,338,694.27	5,338,694.27	0.00
11300 - Cash-Water Resources (Righ	545,724.86	545,724.86	0.00
11310 - Cash-Water Rights (Connect	1,373,754.00	1,517,849.00	144,095.00
11400 - Rate Stabilization Cash Fund	476,598.00	476,598.00	0.00
Total 11 - Cash	36,128,409.01	32,062,298.51	-4,066,110.50
12 - Accounts Receivable			
12010 - Accounts Receivable - Wate	1,344,055.21	1,371,699.38	27,644.17
12050 - Account Receivable - Grant i	1,422,796.00	1,422,796.00	0.00
12150 - A/R - Accrual	85,823.31	84,346.26	-1,477.05
12200 - Accounts Receivable - Parks	55,484.58	1,470.00	-54,014.58
12610 - Delinquent Accounts to Tax	75,120.22	192,070.48	116,950.26
12630 - Water Availability Receivabl	99,214.32	99,214.32	0.00
12640 - Water Availability Receivabl	23.20	23.20	0.00
12740 - Tax Receivable - PPHCSD	52,703.33	0.00	-52,703.33
12751 - Lease Receivable - C & G Par	312,523.22	312,523.22	0.00
12800 - Other Receivable	11,479.65	11,479.65	0.00
12910 - Accrued Interest Receivable	298,079.93	1,045,879.68	747,799.75
Total 12 - Accounts Receivable	3,757,302.97	4,541,502.19	784,199.22
13 - Inventory			
13010 - Inventory - Water Field Part	389,543.05	399,223.40	9,680.35
Total 13 - Inventory	389,543.05	399,223.40	9,680.35
14 - Other Current Assets			
14100 - Prepaid Expense	306,332.54	291,949.00	-14,383.54
14120 - Prepaid - Worker's Comp	70,532.34	51,932.22	-18,600.12
14130 - Pre Paid Benefit	67,919.47	67,548.32	-371.15
14300 - Deferred Outflows of Resou	622,872.00	622,872.00	0.00
Total 14 - Other Current Assets	1,067,656.35	1,034,301.54	-33,354.81
Total Current Assets	41,342,911.38	38,037,325.64	-3,305,585.74
Fixed Assets			
15 - Fixed Assets			
15100 - Land	1,361,671.25	1,361,671.25	0.00
15110 - Land	1,154,890.36	1,154,890.36	0.00
15120 - Land - Parks - Phelan	1,504,729.22	1,504,729.22	0.00
15130 - Land - Parks - Pinon Hills	53,892.65	53,892.65	0.00
15150 - Water Rights	16,371,782.80	16,371,782.80	0.00
15160 - Planning and Development	4,027,503.59	4,027,503.59	0.00
15200 - Bldg & Facilities -Pump Stati	4,172,533.65	4,172,533.65	0.00
15230 - Bldg & Facilities	6,303,364.10	6,309,698.06	6,333.96
15250 - Water Shares - SCWC	8,400.00	8,400.00	0.00
15320 - Improvement - Phelan	733,785.88	733,785.88	0.00
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 09/30/2026

	Beginning Balance 07/01/2026	09/30/2026	Change
15430 - Tanks	2,281,723.29	2,281,723.29	0.00
15440 - Hydrants Telemetry & Contr	191,669.94	191,669.94	0.00
15450 - Transmission & Dist. Mains	18,644,149.27	18,644,149.27	0.00
15480 - Meters	2,282,731.95	2,282,731.95	0.00
Total 15 - Fixed Assets	72,491,159.71	72,497,493.67	6,333.96
16 - Equipment			
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	650,380.41	650,380.41	0.00
16650 - Equipment - P	12,845.00	12,845.00	0.00
16730 - Trucks	870,214.64	870,214.64	0.00
16740 - Backhoe & Trailer	274,386.63	274,386.63	0.00
16750 - Dump Truck	190,800.59	190,800.59	0.00
16800 - Other Equipment	82,940.01	82,940.01	0.00
Total 16 - Equipment	3,396,088.71	3,396,088.71	0.00
17 - CIP			
17000 - CIP -	10,087,518.57	13,240,942.38	3,153,423.81
Total 17 - CIP	10,087,518.57	13,240,942.38	3,153,423.81
19 - Accumulated Depreciation			
19010 - Accm. Depreciation - ADM	-465,514.13	-473,801.53	-8,287.40
19040 - Accm. Depreciation - Parks	-1,346,084.59	-1,353,003.69	-6,919.10
19050 - Accm. Depreciation - OP	-2,488,846.94	-2,558,885.89	-70,038.95
19200 - Accm. Depreciation - Bldg &	-3,689,890.11	-3,709,531.42	-19,641.31
19410 - Accm. Depreciation - Wells	-3,358,460.40	-3,419,384.24	-60,923.84
19420 - Accm. Depreciation - Reserv	-3,728,695.85	-3,736,770.19	-8,074.34
19430 - Accm. Depreciation - Tanks	-1,146,947.72	-1,163,033.53	-16,085.81
19440 - Accm. Depreciation - Hydrar	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transn	-15,176,202.07	-15,239,068.47	-62,866.40
19470 - Accm. Depreciation - Meter:	-546,104.52	-584,129.36	-38,024.84
19620 - Accm. Depreciation - Equipr	-1,274,835.65	-1,279,855.18	-5,019.53
19630 - Accm. Depreciation - Office	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipr	-284,745.97	-296,117.29	-11,371.32
19730 - Accm. Depreciation - Truck	-700,540.42	-724,490.90	-23,950.48
19740 - Accm. Depreciation - Backho	-158,405.54	-162,809.89	-4,404.35
19750 - Accm. Depreciation - Dump	-190,800.59	-190,800.59	0.00
19800 - Accm. Depreciation - Other	-64,684.51	-65,156.64	-472.13
19900 - Accm. Amortization	-3,619,151.29	-3,685,120.54	-65,969.25
19930 - Accumulated Depreciation-F	-22,158.56	-22,158.56	0.00
Total 19 - Accumulated Depreciation	-38,478,653.72	-38,880,702.77	-402,049.05
Total Fixed Assets	47,496,113.27	50,253,821.99	2,757,708.72
Other Assets			
18 - Other Assets			
16930 - Right to Use Asset - Office E	30,681.08	30,681.08	0.00
18100 - Deposits	500.00	500.00	0.00
Total 18 - Other Assets	31,181.08	31,181.08	0.00
Total Other Assets	31,181.08	31,181.08	0.00
Total Assets	88,870,205.73	88,322,328.71	-547,877.02
Liability			
Current Liabilities			
21 - Accounts Payable			
21100 - Accounts Payable - Trade	1,976,119.83	304,702.42	-1,671,417.41
21150 - Accounts Payable - Unclaim	2,769.39	2,769.39	0.00
Total 21 - Accounts Payable	1,978,889.22	307,471.81	-1,671,417.41
22 - Accrrued Payable			
22150 - Accrued Interest Payable	208,599.03	0.00	-208,599.03
22210 - Deferred Revenue	54,729.51	2,075.00	-52,654.51

Balance Sheet - Consolidated

As Of 09/30/2026

	Beginning Balance 07/01/2026	09/30/2026	Change
Total 22 - Accrrued Payable	263,328.54	2,075.00	-261,253.54
23 - Deposit			
23310 - Customer Deposits	10,001.00	10,001.00	0.00
23320 - Customer Deposit - Meter	24,000.00	36,050.00	12,050.00
Total 23 - Deposit	34,001.00	46,051.00	12,050.00
24 - Payroll Liability			
24410 - Accrued Payroll	113,020.38	0.00	-113,020.38
24510 - Payroll Tax Payable	23,112.18	0.00	-23,112.18
24530 - Retirement W/H Payable	16,568.73	0.00	-16,568.73
24540 - Worker's Compensation Pay	2,960.82	0.00	-2,960.82
24560 - Retirement 457 W/H Payabl	492.09	0.00	-492.09
24580 - Supplemental Ins W/H Paya	377.00	0.06	-376.94
24650 - Current P- Compensated ab	145,359.54	145,359.54	0.00
Total 24 - Payroll Liability	301,890.74	145,359.60	-156,531.14
25 - Other Current Liabilities			
25511 - Deferred Inflow Lease - C &	279,799.56	279,799.56	0.00
Total 25 - Other Current Liabilities	279,799.56	279,799.56	0.00
Total Current Liabilities	2,857,909.06	780,756.97	-2,077,152.09
Long Term Liabilities			
29 - Long Term Liability			
29720 - CIEDB Loan	4,860,322.69	4,623,249.54	-237,073.15
29750 - MFC Loan 2021	3,554,267.24	3,420,460.24	-133,807.00
29760 - MFC Civic Center Site Lease	5,447,664.38	5,339,510.29	-108,154.09
29799 - Lease Liability - SBITA	9,801.62	9,801.62	0.00
29800 - Compensated absences	145,359.54	145,359.54	0.00
29850 - Net Pension Liability	214,031.00	214,031.00	0.00
Total 29 - Long Term Liability	14,231,446.47	13,752,412.23	-479,034.24
Total Long Term Liabilities	14,231,446.47	13,752,412.23	-479,034.24
Total Liability	17,089,355.53	14,533,169.20	-2,556,186.33
Equity			
31 - Board Designated Reserves			
31110 - Operating Reserve - Water&	2,181,164.00	2,181,164.00	0.00
31150 - Operating Reserve - Govt Fu	240,652.00	240,652.00	0.00
31220 - Water Rate Stabilization Fur	476,598.00	476,598.00	0.00
31310 - Replacement Reserve - Wat	4,686,269.27	4,686,269.27	0.00
31350 - Replacement Reserve - Govt	208,930.00	208,930.00	0.00
31410 - Disaster Reserve-Water&Ad	5,172,153.27	5,172,153.27	0.00
31450 - Disaster Reserve - Govt Func	166,541.00	166,541.00	0.00
Total 31 - Board Designated Reserves	13,132,307.54	13,132,307.54	0.00
32 - Unrestricted			
32000 - Unrestricted Net Assets	32,738,622.47	32,738,622.47	0.00
Total 32 - Unrestricted	32,738,622.47	32,738,622.47	0.00
33 - Investment in Plant			
33110 - Investments in Utility Plant-I	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-I	2,145,790.80	2,145,790.80	0.00
Total 33 - Investment in Plant	25,909,920.19	25,909,920.19	0.00
Total Beginning Equity	71,780,850.20	71,780,850.20	0.00
Total Revenue	0.00	4,403,742.02	4,403,742.02
Total Expense	0.00	2,395,432.71	2,395,432.71
Total Equity and Current Surplus (Deficit):	71,780,850.20	73,789,159.51	2,008,309.31
Total Liabilities, Equity and Current Surplus (Deficit):	88,870,205.73	88,322,328.71	-547,877.02



Phelan Pinon Hills Community Services District

Revenue and Expense - Consolidated Summary

For the Period Ending 09/30/2026

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
Operational Revenue									
Total 40 - Water Consumption	531,371.62	599,045.05	67,673.43	1,859,471.01	2,025,758.23	166,287.22	5,260,950.26	38.51%	3.16%
Total 41 - Water Meter Charges	410,367.75	415,598.06	5,230.31	1,231,103.25	1,243,982.23	12,878.98	4,926,383.85	25.25%	0.26%
Total 44 - Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	285,653.23	0.00%	0.00%
Total 47 - Parks	1,249.50	500.00	-749.50	3,748.50	2,645.00	-1,103.50	15,000.00	17.63%	-7.36%
Total 48 - Other Income	60,630.54	112,951.16	52,320.62	163,865.76	181,274.45	17,408.69	778,907.09	23.27%	2.24%
Total Revenue	1,003,619.41	1,128,094.27	124,474.86	3,258,188.52	3,453,659.91	195,471.39	11,266,894.43	30.65%	1.73%
Expense									
Total 50 - Water	6,597.63	0.00	6,597.63	6,597.63	0.00	6,597.63	21,100.00	0.00%	31.27%
Total 51 - Salary & Benefits	372,514.60	326,052.57	46,462.03	1,135,849.35	938,412.47	197,436.88	4,580,009.93	20.49%	4.31%
Total 52 - Board	12,994.80	9,407.26	3,587.54	38,984.40	24,953.50	14,030.90	156,000.00	16.00%	8.99%
Total 53 - Professional Fee	68,837.33	43,391.89	25,445.44	206,511.99	177,617.67	28,894.32	826,379.00	21.49%	3.50%
Total 54 - Service and Supplies	206,427.30	129,646.60	76,780.70	619,281.90	404,505.08	214,776.82	2,478,120.30	16.32%	8.67%
Total 58 - Utilities	141,796.45	27,773.99	114,022.46	425,389.35	401,848.96	23,540.39	1,702,238.56	23.61%	1.38%
Total 59 - Other Expenses-Depreciation/Amort/Other	141,398.55	134,271.38	7,127.17	424,195.65	403,806.40	20,389.25	1,697,461.80	23.79%	1.20%
Total Expense	950,566.66	670,543.69	280,022.97	2,856,810.27	2,351,144.08	505,666.19	11,461,309.59	20.51%	4.41%
Net Operational Income	53,052.75	457,550.58	404,497.83	401,378.25	1,102,515.83	701,137.58	-194,415.16	-567.09%	-360.64%
Non-Operational									
70 - Property Tax Revenue									
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	0.00	0.00	0.00	2,073,969.30	0.00%	0.00%
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	42,693.18	0.00%	0.00%
Total 73 - Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	34,269.38	0.00%	0.00%
Total 70 - Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,150,931.86	0.00%	0.00%
80 - Other Revenue									
Total 82 - Meter Installation/Fees/Capacity	58,487.58	90,702.18	32,214.60	175,462.74	346,505.21	171,042.47	702,132.00	49.35%	24.36%
Total 86 - Penalty & Other Fees	22,996.36	29,121.81	6,125.45	74,047.17	81,262.12	7,214.95	268,142.29	30.31%	2.69%
Total 88 - Other	178,445.17	122,329.83	-56,115.34	535,335.51	522,314.78	-13,020.73	2,142,199.04	24.38%	-0.61%
Total 80 - Other Revenue	259,929.11	242,153.82	-17,775.29	784,845.42	950,082.11	165,236.69	3,112,473.33	30.52%	5.31%
Total Revenue	259,929.11	242,153.82	-17,775.29	784,845.42	950,082.11	165,236.69	5,263,405.19	18.05%	3.14%

	CURRENT			YEAR TO DATE					
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget	Annual Budget	%	
90 - Other Expense									
Total 91 - Interest Expense	0.00	0.00	0.00	17,033.65	16,388.16	645.49	432,324.00	3.79%	0.15%
Total 92 - Loan Expense	0.00	0.00	0.00	14,580.97	14,580.97	0.00	14,580.97	100.00%	0.00%
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	0.00	0.00	0.00	5,044.26	0.00%	0.00%
Total 94 - Chromium 6 Expense Reimb	72,019.38	0.00	72,019.38	216,058.14	0.00	216,058.14	864,578.40	0.00%	24.99%
Total 95 - Fair Market Value	749.70	13,179.25	-12,429.55	2,249.10	13,319.50	-11,070.40	9,000.00	147.99%	-123.00%
Total 90 - Other Expense	72,769.08	13,179.25	59,589.83	249,921.86	44,288.63	205,633.23	1,325,527.63	3.34%	15.51%
Total Expense	72,769.08	13,179.25	59,589.83	249,921.86	44,288.63	205,633.23	1,325,527.63	3.34%	15.51%
Net Non-Operational Income	187,160.03	228,974.57	41,814.54	534,923.56	905,793.48	370,869.92	3,937,877.56	23.00%	9.42%
Net Income	240,212.78	686,525.15	446,312.37	936,301.81	2,008,309.31	1,072,007.50	3,743,462.40	53.65%	28.64%



Statement of Cash Flows - Phelan Pinon Hills

Phelan Pinon Hills Community Services Dis

07/01/2026 - 09/30/2026

01 - WATER FUND

Cash Flows From Operating Activities

Total Revenue	4,166,581.35
Total Expense	2,202,310.68
Net Income	1,964,270.67

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Acct	389,666.84
---	------------

Net Income After Adjustments	2,353,937.51
-------------------------------------	---------------------

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

12010 - Accounts Receivable - Water	27,644.17
12150 - A/R - Accrual	-1,477.05
12610 - Delinquent Accounts to Tax Roll	116,950.26
12910 - Accrued Interest Receivable-GF	747,799.75
13010 - Inventory - Water Field Parts	9,680.35
14100 - Prepaid Expense	-14,383.54
14120 - Prepaid - Workers Comp	-18,600.12
14130 - Prepaid Benefit	-371.15
21100 - Accounts Payable - Trade	1,588,659.89
22150 - Accrued Interest Payable	208,599.03
22210 - Deferred Revenue	53,624.51
23320 - Customer Deposit - Meter	-12,050.00
24410 - Accrued Payroll	102,507.03
24510 - Payroll Tax Payable	23,112.18
24530 - Retirement W/H Payable	14,699.24
24540 - Workers Comp Payable	2,960.82
24560 - Retirement 457 W/H Payable	488.62
24580 - Supplemental Ins Payable	376.94
Net cash provided by Operating Activities	-496,283.42

Cash Flows From Investing Activities

17000 - CIP	-3,153,422.02
Net cash provided by Investing Activities	-3,153,422.02

Cash Flows From Financing Activities

29720 - CIEDB Loan 2012	-237,073.15
Net cash provided by Financing Activities	-237,073.15

Net Change in Cash	-3,886,778.59
---------------------------	----------------------

Beginning Cash Balance	17,626,937.47
-------------------------------	----------------------

Ending Cash Balance	13,740,158.88
----------------------------	----------------------

Statement of Cash Flows - Phelan Pinon Hills**07/01/2026 - 09/30/2026****20 - GOV'T GENERAL FUND****Cash Flows From Operating Activities**

Total Revenue	99,605.67
Total Expense	3,937.06
Net Income	95,668.61
Net Change in Cash	95,668.61
Beginning Cash Balance	8,006,010.75
Ending Cash Balance	8,101,679.36

Statement of Cash Flows - Phelan Pinon Hills

07/01/2026 - 09/30/2026

22 - PARKS & RECREATION

Cash Flows From Operating Activities

Total Revenue	52,673.94
Total Expense	180,569.83
Net Income	-127,895.89

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Accts	12,382.21
--	-----------

Net Income After Adjustments	-115,513.68
-------------------------------------	--------------------

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

12200 - Accounts Receivable - Gov't	1,470.00
21100 - Accounts Payable - Trade	75,486.15
22210 - Deferred Revenue	-970.00
24530 - Retirement W/H Payable	1,727.49
24560 - Retirement 457 W/H Payable	3.47

Net cash provided by Operating Activities	-193,230.79
--	--------------------

Cash Flows From Investing Activities

15230 - Bldg & Facilities	-6,333.96
17000 - CIP	-1.79

Net cash provided by Investing Activities	-6,335.75
--	------------------

Net Change in Cash	-199,566.54
---------------------------	--------------------

Beginning Cash Balance	6,651,118.58
-------------------------------	---------------------

Ending Cash Balance	6,451,552.04
----------------------------	---------------------

Statement of Cash Flows - Phelan Pinon Hills**07/01/2026 - 09/30/2026****23 - STREET LIGHTING****Cash Flows From Operating Activities**

Total Revenue	188.28
Total Expense	196.52
Net Income	-8.24
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	3,491.83
Net cash provided by Operating Activities	-3,500.07
Net Change in Cash	-3,500.07
Beginning Cash Balance	26,476.36
Ending Cash Balance	22,976.29

Statement of Cash Flows - Phelan Pinon Hills**07/01/2026 - 09/30/2026****24 - GOV'T PROPERTY TAX****Cash Flows From Operating Activities**

Total Revenue	1,923.34
Total Expense	-540.70
Net Income	2,464.04

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

12740 - Tax Receivable - PPHCSD	-52,703.33
Net cash provided by Operating Activities	55,167.37

Net Change in Cash **55,167.37**

Beginning Cash Balance **229,237.08**

Ending Cash Balance **284,404.45**

Statement of Cash Flows - Phelan Pinon Hills**07/01/2026 - 09/30/2026****25 - SOLID WASTE****Cash Flows From Operating Activities**

Total Revenue	82,769.44
Total Expense	8,959.32
Net Income	73,810.12

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

12200 - Accounts Receivable - Gov't	-55,484.58
21100 - Accounts Payable - Trade	3,779.54
24530 - Retirement W/H Payable	142.00
Net cash provided by Operating Activities	125,373.16

Net Change in Cash **125,373.16****Beginning Cash Balance** **64,194.79****Ending Cash Balance** **189,567.95**



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	4,971.96	740.02	131.55	126.16	54.36	6,024.05
410 - Meter Assistance Program (Payment agreement)	423.44	0.00	0.00	0.00	0.00	423.44
600 - Misc Charges - Water	12,130.81	7,328.29	4,710.89	1,399.01	569.38	26,138.38
996 - Utility Unapplied Credits	41,042.75 CR	4,867.01 CR	857.05 CR	0.00	3,730.02 CR	50,496.83 CR
C-001 - Consumption - Residential	483,590.59	106,588.23	50,649.13	3,522.51	2,764.55	647,115.01
C-002 - Consumption - Commercial	6,055.04	550.07	155.36	0.00	0.00	6,760.47
C-007 - Consumption - Multiple Res	553.84	207.53	0.00	0.00	0.00	761.37
C-009 - Consumption - School	43,858.35	0.00	0.00	0.00	0.00	43,858.35
C-011 - Consumption - Construction	8,320.62	3,114.69	0.00	0.00	0.00	11,435.31
C-012 - Consumption - Fill Station	5,574.24	919.89	89.98	0.00	0.00	6,584.11
C-100 - Cutoff	0.00	220.00	365.91	0.00	220.00	805.91
CHROM 6-001 - Chromium 6 Surcharge	70,460.20	13,168.86	6,032.29	1,500.67	1,164.14	92,326.16
CS - Clean and Show	100.00	1.11	0.00	0.00	0.00	101.11
LIEN CHARGE - Lien Filing Charge	0.00	877.18	10,109.56	0.00	0.00	10,986.74
M-001 - Meter Charge - Residential	388,802.10	73,831.70	33,939.00	8,043.00	6,073.50	510,689.30
M-002 - Meter Charge - Commercial	3,333.75	388.76	27.94	0.00	0.00	3,750.45
M-007 - Meter Charge - Multiple Res	400.28	223.91	0.00	0.00	0.00	624.19
M-009 - Meter Charge - School	5,158.18	0.00	0.00	0.00	0.00	5,158.18
M-011 - Meter Charges - Construction	2,319.40	345.49	0.00	0.00	0.00	2,664.89
M-012 - Meter Charge - Fill Station	2,615.85	523.17	185.64	0.00	0.00	3,324.66
M-015 - Misc Man Hours Customer Service/Meter	0.00	116.95	6.32	534.54	4.75	662.56
M-016 - Misc Vehicle Charge Customer Service/Meter	0.00	65.08	2.87	212.91	2.28	283.14
M-017 - Misc Parts Used Customer Service/Meter	151.70	150.64	1.38	2.02	1.50	307.24
P-001 - Penalty	0.00	21,676.43	10,288.32	2,523.26	1,870.37	36,358.38
P-002 - Penalty-Adjustment	60.00	132.79	60.34	0.32	30.26	283.71
P-003 - Miscellaneous Charges	75.00	1,157.93	192.28 CR	205.55	527.60	1,773.80
Revenue Totals:	997,912.60	227,461.71	115,707.15	18,069.95	9,552.67	1,368,704.08



Phelan Pinon Hills Community Services Dis

Open Payable Report

As Of 09/03/2026

Summarized by Payable Account

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Payable Account: 99-0-0-21100 - Accounts Payable - Trade							
Vendor: AMAZON	Amazon Capital Services, Inc.				Payable Count: (1)		1,190.77
083126	Aug. Statement	08/31/2026	1,190.77	0.00	0.00	0.00	1,190.77
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-54530	Office Supplies		45.23				
01-0-1-54530	Office Supplies		61.41				
01-0-1-54530	Office Supplies		22.29				
01-1-2-54500	Operating Supplies		51.25				
01-1-2-54500	Operating Supplies		7.52				
01-1-2-54500	Operating Supplies		124.87				
01-1-2-54620	Repair & Maintenance		463.68				
01-1-2-54620	Repair & Maintenance		318.89				
22-2-2-54800	Programs (Park & Rec)		95.63				
Vendor: AVCOM	AVCOM Services Inc.				Payable Count: (1)		114.50
50432	Answering Svc. - Aug.	08/31/2026	114.50	0.00	0.00	0.00	114.50
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service		114.50				
Vendor: BESDRI	Best Drilling and Pump Inc				Payable Count: (1)		63,168.60
4991	Well #18 Development - Stop Test, Constant Test	07/31/2026	63,168.60	0.00	0.00	0.00	63,168.60
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0115 OUTSIDE SVCS	63,168.60				
Vendor: BOOBAR	Boot Barn Inc.				Payable Count: (1)		195.70
656998	Sfty. Work Boots - B. Cook	08/31/2026	195.70	0.00	0.00	0.00	195.70
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-1-54680	Uniforms		195.70				
Vendor: CJ BROWN	C.J. Brown & Company, CPAS - An Accounting Corp.				Payable Count: (1)		9,403.00
083126	Professional Svcs - Aug.	08/31/2026	9,403.00	0.00	0.00	0.00	9,403.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53110	Auditing & Accounting Fees		9,403.00				
Vendor: CSDA	California Special Districts Association				Payable Count: (1)		460.00
88515	GM Leadership Conf. Deborah's Guest Registration	07/01/2026	460.00	0.00	0.00	0.00	460.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-52239	Board - Education, Training/Philips		460.00				
Vendor: CIN UNI	Cintas Corporation				Payable Count: (1)		598.04
083126	Uniform Rental Svcs. - Aug.	08/31/2026	598.04	0.00	0.00	0.00	598.04
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-54680	Uniforms		572.00				

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
	22-2-1-54680 Uniforms				26.04		
Vendor: CED	Consolidated Electrical Distributors Inc					Payable Count: (2)	23,956.44
9085-1076624	Site 7B Time Delay Relays, Panel Mounted Timer	08/31/2026	4,240.00	0.00	0.00	371.00	4,611.00
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-3-54620	Repair & Maintenance		4,611.00			
9085-1076865	Well #16 - SCE Distribution Panel	08/31/2026	17,954.00	0.00	0.00	1,391.44	19,345.44
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-0-17000	CIP Enterprise Funds	C0119 OUTSIDE SVCS	19,345.44			
Vendor: CORE	Core & Main					Payable Count: (2)	1,742.48
Z578253	4" & 8" Flex Couplings for PRV Repairs	08/26/2026	808.58	0.00	0.00	62.66	871.24
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-0-13010	Inventory - Water Field Parts		336.22			
	01-1-0-13010	Inventory - Water Field Parts		535.02			
Z537535	Inv 4" & 8" Couplings	08/31/2026	808.58	0.00	0.00	62.66	871.24
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-0-13010	Inventory - Water Field Parts		336.22			
	01-1-0-13010	Inventory - Water Field Parts		535.02			
Vendor: SBC LIENS	County of San Bernardino					Payable Count: (1)	560.00
26-184994	(28) Lien Release Docs	08/31/2026	560.00	0.00	0.00	0.00	560.00
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-1-54830	State & County Fees & Services		560.00			
Vendor: CPS HR	CPS HR Consulting					Payable Count: (3)	10,367.50
19764	Ongoing HR Consulting Svcs	07/01/2026	6,657.50	0.00	0.00	0.00	6,657.50
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53150	Outside Service		6,657.50			
070126	Credit - Cancelled Class for D. Bartz	07/02/2026	-175.00	0.00	0.00	0.00	-175.00
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-54260	Education & Training		-175.00			
00214991	Class Study - Supervisors Interviews	08/31/2026	3,885.00	0.00	0.00	0.00	3,885.00
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53150	Outside Service		3,885.00			
Vendor: DEBPHI	Deborah Jeanne Philips					Payable Count: (1)	78.50
083126	Aug. Mileage - Board, ASBCSD, CSDA, Personal Exp.	08/31/2026	78.50	0.00	0.00	0.00	78.50
	Distributions						
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-52219	Board - Auto Expense/Philips		91.50			
	01-0-1-52229	Board - Meals,Travel Expenses/Philips		-13.00			
Vendor: DVMG	Desert Valley Medical Group Inc					Payable Count: (1)	60.00
16807	DOT Physical Exam - M. Lewis	08/31/2026	60.00	0.00	0.00	0.00	60.00

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-54290	Employment Expense		60.00				
Vendor: VALLE	Don Gene Fish Jr.				Payable Count: (1)		3,300.00
VVP-0441	Streamed Meetings - July	07/31/2026	3,300.00	0.00	0.00	0.00	3,300.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service		1,237.50				
01-7-7-53150	Outside Service		412.50				
22-2-2-54800	Programs (Park & Rec)		1,650.00				
Vendor: FASTEN	Fastenal Company				Payable Count: (1)		1,029.95
CAVIC100571	Blue Marking Paint, Yellow Hydrant Paint	08/31/2026	955.87	0.00	0.00	74.08	1,029.95
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54500	Operating Supplies		1,029.95				
Vendor: FBC-DEBORAH	First Bank Card				Payable Count: (1)		471.33
083126	Aug. Statement	08/31/2026	471.33	0.00	0.00	0.00	471.33
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		326.25				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		13.00				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		35.54				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		56.79				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		13.75				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		13.00				
01-0-1-52229	Board - Meals,Travel Expenses/Philips		13.00				
Vendor: FBC-GEORGE	First Bank Card				Payable Count: (1)		1,092.00
91689797	Timble GPS'r 100 hour cm accuracy	08/31/2026	1,092.00	0.00	0.00	0.00	1,092.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-7-7-53170	Software Support		1,092.00				
Vendor: GAOSBO	G.A. Osborne Pipe & Supply Inc				Payable Count: (2)		463.69
101-61634	Brass, Nipples, Bushings for Sample Stations	08/31/2026	156.26	0.00	0.00	12.11	168.37
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-4-54620	Repair & Maintenance		168.37				
101-77797-01	1" Pipe & Fittings for 7B Pumps	08/31/2026	274.08	0.00	0.00	21.24	295.32
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-5-54620	Repair & Maintenance		295.32				
Vendor: GENPUM	General Pump Company, Inc.				Payable Count: (3)		29,961.29
427	5B-A Replacement Booster Motor	08/05/2026	10,237.78	0.00	0.00	0.00	10,237.78
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-5-54620	Repair & Maintenance		10,237.78				
429	Well #16 Install 8' Concrete Pedestal & Sole Plate	08/31/2026	10,584.80	0.00	0.00	0.00	10,584.80
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0119 OUTSIDE SVCS	10,584.80				
510	Well #18 - Fabricate Sole Plate & Vent Tubes	08/31/2026	9,138.71	0.00	0.00	0.00	9,138.71

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-0-17000	CIP Enterprise Funds	C0115 OUTSIDE SVCS	9,138.71			
Vendor: GEOMON	GEO-Monitor, Inc.				Payable Count: (3)		4,141.00
31041-1	Routine Samples - June	07/01/2026	2,869.50	0.00	0.00	0.00	2,869.50
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-4-53140	Laboratory Analysis		2,869.50			
31041-2	Well #18 Samples	07/01/2026	159.50	0.00	0.00	0.00	159.50
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-0-17000	CIP Enterprise Funds	C0115 OUTSIDE SVCS	159.50			
31358	Routine Samples - Aug.	08/31/2026	1,112.00	0.00	0.00	0.00	1,112.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-4-53140	Laboratory Analysis		1,112.00			
Vendor: HATTRI	Hattrix Team Sports & Embroidery				Payable Count: (4)		3,415.90
2018380	Polos for Office Staff	08/31/2026	842.12	0.00	0.00	73.69	915.81
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-54680	Uniforms		915.81			
2018381	Uniform Shirts for Parks	08/31/2026	447.26	0.00	0.00	39.14	486.40
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-2-1-54680	Uniforms		486.40			
2018382	Uniforms - Water Ops	08/31/2026	1,431.67	0.00	0.00	125.27	1,556.94
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-1-54680	Uniforms		1,556.94			
2018754	Hats for Field & Parks	08/31/2026	456.75	0.00	0.00	0.00	456.75
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-1-54680	Uniforms		418.69			
	22-2-1-54680	Uniforms		38.06			
Vendor: USABB	HD Supply, Inc.				Payable Count: (3)		1,330.24
00960310	Inv 00960310 - Late Fee Difference	04/30/2026	0.63	0.00	0.00	0.00	0.63
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-4-54500	Operating Supplies		0.63			
01141235	(12) DPD Dispensers - CL2 Testing	08/31/2026	364.20	0.00	23.63	30.06	417.89
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-4-54500	Operating Supplies		417.89			
INV01133101	Chlorine Injectors	08/31/2026	846.15	0.00	0.00	65.57	911.72
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-2-54620	Repair & Maintenance		911.72			
Vendor: HDLOCK	High Desert Lock & Safe, Inc.				Payable Count: (1)		705.80
153738	Emergency Door Repair - Phelan Park	08/31/2026	690.64	0.00	0.00	15.16	705.80

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-2-2-54620	Repair & Maintenance		705.80			
Vendor: INFOSE	Infosend Inc				Payable Count: (2)		8,297.78
317509-1	Postage & Printing - July	07/31/2026	4,786.87	0.00	0.00	0.00	4,786.87
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-6-54860	Postage & Mailing		3,468.66			
	01-1-6-54890	Printing		1,219.46			
	01-1-9-54860	Postage & Mailing		32.92			
	22-2-1-54860	Postage & Mailing		65.83			
317509-2	Postage & Printing - Aug.	08/31/2026	3,510.91	0.00	0.00	0.00	3,510.91
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-6-54860	Postage & Mailing		132.43			
	01-1-6-54890	Printing		2,142.72			
	01-1-9-54860	Postage & Mailing		0.10			
	01-1-9-54890	Printing		411.82			
	22-2-1-54860	Postage & Mailing		0.20			
	22-2-1-54890	Printing		411.82			
	25-5-1-54890	Printing		411.82			
Vendor: LCW	Liebert Cassidy Whitmore				Payable Count: (4)		12,287.25
327274	Legal Svcs. - General & Investigaion (June)	07/01/2026	3,738.00	0.00	0.00	0.00	3,738.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53120	Legal Services		3,738.00			
321865	Legal Svcs - Investigation (Apr.)	07/02/2026	337.00	0.00	0.00	0.00	337.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53120	Legal Services		337.00			
329568	Legal Svcs- Investigation July	07/31/2026	7,242.75	0.00	0.00	0.00	7,242.75
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53120	Legal Services		7,242.75			
331987	Legal Svcs. - Investigaion Aug	08/31/2026	969.50	0.00	0.00	0.00	969.50
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53120	Legal Services		969.50			
Vendor: LOWES	Lowe's Credit				Payable Count: (1)		1,284.42
083126	Aug. Statement	08/31/2026	1,284.42	0.00	0.00	0.00	1,284.42
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-2-54620	Repair & Maintenance		177.12			
	01-1-2-54620	Repair & Maintenance		391.30			
	01-1-2-54650	Small Tools		47.48			
	01-1-2-54650	Small Tools		79.49			
	01-1-3-54620	Repair & Maintenance		295.48			
	01-1-3-54620	Repair & Maintenance		293.55			
Vendor: MERJOH	Merrell-Johnson Engineering Inc				Payable Count: (2)		4,500.00
E2027376	Civic Center - QSP Weekly Inspections	07/31/2026	2,500.00	0.00	0.00	0.00	2,500.00

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount	
E2925794	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	2,500.00				
	Civic Center - QSP and Services (SWPPP)		08/31/2026	2,000.00	0.00	0.00	2,000.00	
467	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	2,000.00				
	Miliband Water Law				Payable Count: (2)		15,438.00	
468	Legal Svcs - Response to Mr Montilepre		08/31/2026	234.50	0.00	0.00	234.50	
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-1-53120	Legal Services		234.50				
468	Legal Svcs - Aug.		08/31/2026	15,203.50	0.00	0.00	15,203.50	
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-1-53120	Legal Services		15,203.50				
083126	NAPA Auto Parts				Payable Count: (1)		1,255.25	
	Aug. Statement		08/31/2026	1,255.25	0.00	0.00	1,255.25	
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
5286355	01-1-2-54620	Repair & Maintenance		111.94				
	01-1-8-54710	Vehicle Maintenance		48.97				
	01-1-8-54710	Vehicle Maintenance		15.98				
	01-1-8-54710	Vehicle Maintenance		19.49				
	01-1-8-54710	Vehicle Maintenance		361.91				
	01-1-8-54710	Vehicle Maintenance		12.99				
	01-1-8-54710	Vehicle Maintenance		65.99				
	01-1-8-54710	Vehicle Maintenance		80.96				
	01-1-8-54710	Vehicle Maintenance		30.98				
	01-1-8-54710	Vehicle Maintenance		31.99				
	01-1-8-54710	Vehicle Maintenance		248.38				
	01-1-8-54710	Vehicle Maintenance		225.67				
	638057	Paper Recycling & Shredding Specialist				Payable Count: (1)		83.00
		On-Site Shredding 8/24		08/31/2026	83.00	0.00	0.00	83.00
		Distributions						
Account Number		Account Name	Project Account Key	Distribution Amount				
5286355	01-0-1-53150	Outside Service		83.00				
	Patton Sales Corp				Payable Count: (1)		591.48	
	Well 16 8" Steel Pipe for Welded Spools		08/31/2026	548.94	0.00	0.00	42.54	
	Distributions							
26-04-150	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000	CIP Enterprise Funds	C0119 OUTSIDE SVCS	591.48				
	Plannet, LLC				Payable Count: (3)		2,532.50	
	RFI Submittal Review/Response - March		07/01/2026	1,542.50	0.00	0.00	0.00	
26-05-86	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	1,542.50				
	RFI Submittal Review/Response - May		07/01/2026	660.00	0.00	0.00	0.00	

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	660.00			
26-08-77	RFI Submittal Review	08/31/2026	330.00	0.00	0.00	0.00	330.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-0-17000	CIP Enterprise Funds	C0002 OUTSIDE SVCS	330.00			
Vendor: R & C	R & C Compliance Management Service				Payable Count: (1)		200.00
INV0006488	Replace Fuel Hose Hardware - Shop Gas Tank	08/31/2026	200.00	0.00	0.00	0.00	200.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-2-54620	Repair & Maintenance		200.00			
Vendor: REBKUJ	Rebecca A. Kujawa				Payable Count: (1)		31.77
083126	Aug. Mileage - ASBCSD Meeting	08/31/2026	31.77	0.00	0.00	0.00	31.77
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-52212	Board - Auto Expense/Kujawa		31.77			
Vendor: REBEL	Rebel Oil Company, Inc.				Payable Count: (2)		7,486.16
7155604	Fuel - 559.60 Gl., DSL - 180 Gl.	08/31/2026	4,012.45	0.00	0.00	0.00	4,012.45
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-8-54410	Fuel Costs		4,012.45			
7156821	Fuel - 521.30 Gl., DSL - 100 Gl.	08/31/2026	3,473.71	0.00	0.00	0.00	3,473.71
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-8-54410	Fuel Costs		3,473.71			
Vendor: ARMELE	Rodger Ashby				Payable Count: (1)		1,750.00
081722026	Electrical Repairs - Site 10B, 5B-B	08/31/2026	1,750.00	0.00	0.00	0.00	1,750.00
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-1-3-54620	Repair & Maintenance		1,750.00			
Vendor: SITE	Sitelogiq, Inc.				Payable Count: (1)		11,669.42
01082426	Solar Inverter Replacement	06/30/2026	11,669.42	0.00	0.00	0.00	11,669.42
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	01-0-1-53150	Outside Service		11,669.42			
Vendor: THEGAS	SoCalGas				Payable Count: (4)		196.36
082426-4084	Gas - Phelan Sr. Ctr. 7/22 - 8/24	08/24/2026	16.27	0.00	0.00	0.00	16.27
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		16.27			
082426-4585	Gas - Phelan CC 7/22 - 8/24	08/24/2026	79.87	0.00	0.00	0.00	79.87
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		79.87			
083126-6056	Gas - Pinon Hills CC 7/29 - 8/31	08/31/2026	83.95	0.00	0.00	0.00	83.95

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		83.95			
083126-6781	Gas - Pinon Hills Fire 7/29 - 8/31		08/31/2026	16.27	0.00	0.00	16.27
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		16.27			
Vendor: SCE 2439-1773	Southern California Edison				Payable Count: (1)		13.57
082526	Electricity - Phelan Park 7/28 - 8/25		08/25/2026	13.57	0.00	0.00	13.57
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		13.57			
Vendor: SCE 1078-5254	Southern California Edison				Payable Count: (1)		650.56
090826	Electricity - CC & Sr. Ctr. 8/10 - 9/8		08/31/2026	650.56	0.00	0.00	650.56
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		650.56			
Vendor: SCE 1613-6373	Southern California Edison				Payable Count: (3)		10.43
073126	Electricity - R/R Crossings 7/1 - 7/31		07/31/2026	58.46	0.00	0.00	58.46
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	23-0-2-58210	Utilities - Street Lights		13.89			
	23-0-2-58210	Utilities - Street Lights		41.71			
	23-0-2-58210	Utilities - Street Lights		2.86			
063026-1	Electricity - Lamps Removed		08/31/2026	-61.92	0.00	0.00	-61.92
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	23-0-2-58210	Utilities - Street Lights		-61.92			
083126	Electricity - R/R Crossings 8/1 - 8/31		08/31/2026	13.89	0.00	0.00	13.89
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	23-0-2-58210	Utilities - Street Lights		13.89			
Vendor: SCE 4490-1265	Southern California Edison				Payable Count: (1)		19.06
083126	Electricity - Pinon Hills Fire 8/1 - 8/31		08/31/2026	19.06	0.00	0.00	19.06
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		19.06			
Vendor: SCE 5917-6455	Southern California Edison				Payable Count: (1)		28.56
083126	Electricity - Phelan Park St. Lights 8/1 - 8/31		08/31/2026	28.56	0.00	0.00	28.56
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-2-2-58110	Utilities		28.56			
Vendor: SCE 7441-5755	Southern California Edison				Payable Count: (1)		1,175.17
090126	Electricity - Pinon Hills CC 8/4 - 9/1		08/31/2026	1,175.17	0.00	0.00	1,175.17
Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount			
	22-0-2-58110	Utilities		1,175.17			
Vendor: SCE 7695-0442	Southern California Edison				Payable Count: (1)		220.67

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
083026	Electricity - Fill Station 7/31 - 8/30	08/30/2026	220.67	0.00	0.00	0.00	220.67
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-2-58110	Utilities		220.67				
Vendor: SCE 8092-3468	Southern California Edison				Payable Count: (1)		1,895.70
083026	Electricity - NW Dairy Mobile 7/31 - 8/30	08/30/2026	1,895.70	0.00	0.00	0.00	1,895.70
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		1,895.70				
Vendor: SCE 9515-2666	Southern California Edison				Payable Count: (4)		325,071.13
070126	Electricity-Wells, Boosters, Tanks, CR - Prior Yr	07/01/2026	709.26	0.00	0.00	0.00	709.26
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		337,486.30				
01-1-3-58115	Utilities - Solar Credits		-336,777.04				
073126-1	Electricity-Wells, Boosters, Tanks, Solar CR July	07/31/2026	141,975.26	0.00	0.00	0.00	141,975.26
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		181,147.02				
01-1-3-58115	Utilities - Solar Credits		-39,171.76				
083126	Electricity-Wells, Boosters, Tanks, Solar CR Aug	08/31/2026	17,693.13	0.00	0.00	0.00	17,693.13
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		18,754.87				
01-1-3-58115	Utilities - Solar Credits		-1,061.74				
083126-2	Electricity - Wells, Boosters, Tanks - Aug.	08/31/2026	164,693.48	0.00	0.00	0.00	164,693.48
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		164,693.48				
Vendor: SCE 9587-0653	Southern California Edison				Payable Count: (1)		2,400.30
082526	Electricity - Office 7/28 - 8/25	08/25/2026	2,400.30	0.00	0.00	0.00	2,400.30
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-58110	Utilities		2,665.74				
01-0-1-58110	Utilities		2,666.78				
01-0-1-58110	Utilities		2,081.19				
01-0-1-58110	Utilities		317.83				
01-1-3-58115	Utilities - Solar Credits		-265.44				
01-1-3-58115	Utilities - Solar Credits		-2,666.78				
01-1-3-58115	Utilities - Solar Credits		-139.23				
01-1-3-58115	Utilities - Solar Credits		-2,259.79				
Vendor: SPEC	Spec Construction Co., Inc.				Payable Count: (1)		934,796.20
7	Civic Center Project - Construction	08/31/2026	934,796.20	0.00	0.00	0.00	934,796.20
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0002 IMPROVE	934,796.20				
Vendor: STEDES	Steen Design Studio, Inc				Payable Count: (1)		2,320.00
5260	Civic Center - Sign Variance County Deposit	08/31/2026	2,320.00	0.00	0.00	0.00	2,320.00

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0002 COUNTY FEES	2,320.00				
Vendor: STETRU	Steve Trujillo				Payable Count: (1)		100.00
082626	Reimb. - Water Distribution (D3) Exam Fee	08/31/2026	100.00	0.00	0.00	0.00	100.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-54260	Education & Training		100.00				
Vendor: TESCON	Tesco Controls, Inc				Payable Count: (1)		1,120.00
0088789-IN	SCADA Emergency Alarm Notification Repair	08/31/2026	1,120.00	0.00	0.00	0.00	1,120.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54620	Repair & Maintenance		1,120.00				
Vendor: THE ECO	The EcoHero Show LLC				Payable Count: (1)		250.00
3986	8/21 Show (Deposit Applied) -Baldy Mesa Elementary	08/31/2026	250.00	0.00	0.00	0.00	250.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-9-54800	Programs (Wtr Conservation, etc)		125.00				
25-5-1-54800	Programs (Solid Waste)		125.00				
Vendor: THE MORR	The Morrison Law Group				Payable Count: (1)		270.00
13236	Legal Svcs. - Investigation	08/31/2026	270.00	0.00	0.00	0.00	270.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53120	Legal Services		270.00				
Vendor: TOP OPT	Top Option Pest Control				Payable Count: (3)		346.00
5530	Pest Control - Oasis	08/31/2026	98.00	0.00	0.00	0.00	98.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-53150	Outside Service		98.00				
5531	Pest Control - Phelan Park	08/31/2026	98.00	0.00	0.00	0.00	98.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-2-53150	Outside Service		98.00				
5545	Pest Control - CSD & (1) Bee Removal	08/31/2026	150.00	0.00	0.00	0.00	150.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service		75.00				
01-1-6-53150	Outside Service		75.00				
Vendor: TYLTEC	Tyler Technologies, Inc				Payable Count: (2)		5,067.31
SN100-00038165	Reverse - Annual Fees ERP Utilities, Financials,	08/13/2026	-59,495.50	0.00	0.00	0.00	-59,495.50
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-14100	Prepaid Expense		-21,695.08				
01-0-0-14100	Prepaid Expense		-32,563.27				
01-0-0-14100	Prepaid Expense		-1,921.58				
01-0-0-14100	Prepaid Expense		-794.45				
01-0-1-53170	Software Support		-1,271.12				
01-0-1-53170	Software Support		-1,250.00				
CI100-00312558	Annual Fees-ERP Pro Utilities, Financials, Content	08/14/2026	64,562.81	0.00	0.00	0.00	64,562.81

Open Payable Report

As Of 09/03/2026

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-14100	Prepaid Expense		26,179.79				
01-0-0-14100	Prepaid Expense		33,145.87				
01-0-0-14100	Prepaid Expense		1,921.58				
01-0-0-14100	Prepaid Expense		794.45				
01-0-1-53170	Software Support		1,271.12				
01-0-1-53170	Software Support		1,250.00				
Vendor: ULINE	Uline				Payable Count: (1)		180.82
212125911	Gloves for Parks	08/31/2026	140.00	0.00	29.85	10.97	180.82
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-2-54500	Operating Supplies		180.82				
Vendor: USA	Underground Service Alert of So. Cal.				Payable Count: (1)		197.30
820260562	(86) Tickets	08/31/2026	197.30	0.00	0.00	0.00	197.30
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-53150	Outside Service		197.30				
Vendor: UNIVAR	UNIVAR INC.				Payable Count: (1)		2,585.31
54132792	Liquid Chlorine - 584 Gl.	08/31/2026	2,585.31	0.00	0.00	0.00	2,585.31
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-54500	Operating Supplies		2,585.31				
Vendor: VER AIR	Verizon Wireless				Payable Count: (1)		2,015.34
6152461674	Cell Phones, Ipads, Office Phones - Aug.	08/31/2026	2,015.34	0.00	0.00	0.00	2,015.34
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-58010	Telephone		1,002.62				
01-1-1-58010	Telephone		1,012.72				
Vendor: WALL GROUP	Wallace Group, a California Corporation				Payable Count: (1)		767.25
68638	Construction Admin Svc - RFI's Approvals	07/31/2026	767.25	0.00	0.00	0.00	767.25
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0002 ARCHITECT	767.25				
Vendor: WAXIE	Waxie Enterprises, Inc				Payable Count: (1)		680.70
84084015	Toilet Paper, Seat Covers, Trash Bags, Paper Towel	08/31/2026	631.74	0.00	0.00	48.96	680.70
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-2-54500	Operating Supplies		118.31				
22-2-2-54500	Operating Supplies		135.12				
22-2-2-54500	Operating Supplies		193.30				
22-2-2-54500	Operating Supplies		130.36				
22-2-2-54500	Operating Supplies		103.61				
Vendor: WESTAIR	WestAir Gases & Equipment, Inc.				Payable Count: (1)		55.33
80773785	Argon Gas	08/31/2026	55.33	0.00	0.00	0.00	55.33
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54500	Operating Supplies		55.33				
Payable Account 99-0-0-21100					Payable Count: (97)	Total:	1,507,646.83

Payable Account Summary

Account	Count	Amount
99-0-0-21100 - Accounts Payable - Trade	97	1,507,646.83
Report Total:	97	1,507,646.83

Payable Fund Summary

Fund	Amount
99 - POOLED CASH	1,507,646.83
Report Total:	1,507,646.83



Phelan Pinon Hills Community Services Dis

Project Balance Report

By Project Number

Report Dates: 07/01/2008 - 09/30/2026

Project Number	Project Name	Group	Type	Status	
C0002	ADMINISTRATIVE PROPERTY	Administration	Construction in Pro	Active	
Revenues					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 REVENUE	C0002 REVENUE	Revenue	0.00	-1,331,305.00	-1,331,305.00
Total Revenues:			0.00	-1,331,305.00	-1,331,305.00
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 ARCHITECT	C0002 ARCHITECT	OUTSIDE SERVICES	0.00	235,824.93	235,824.93
C0002 COUNTY FEES	C0002 COUNTY FEES	Fees/License	0.00	137,725.27	137,725.27
C0002 IMPROVE	C0002 IMPROVEMENTS	OUTSIDE SERVICES	0.00	6,355,735.95	6,355,735.95
C0002 LABOR	C0002 LABOR - ADMIN BUILDING	LABOR	0.00	61,237.93	61,237.93
C0002 OUTSIDE SVCS	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	0.00	1,479,502.87	1,479,502.87
Total Expenses:			0.00	8,270,026.95	8,270,026.95
Total C0002:			0.00	6,938,721.95	6,938,721.95
C0072	Mountain Well	Wells	Construction in Pro	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0072 LABOR	C0072 LABOR - MOUNTAIN WELL	LABOR	0.00	392.72	392.72
C0072 OUTSIDE SVCS	C0072 OUTSIDE SVCS - MOUNTAIN W	OUTSIDE SERVICES	0.00	118,681.86	118,681.86
Total Expenses:			0.00	119,074.58	119,074.58
Total C0072:			0.00	119,074.58	119,074.58
C0078	Phelan Park Expansion	Parks	Construction in Pro	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0078 COUNTY FEES	C0078 COUNTY FEES - Phelan Park Ex	Fees/License	0.00	52,191.28	52,191.28
C0078 ENGINEERING	C0078 ENGINEERING - Phelan Park Ex	ENGINEERING	0.00	70.44	70.44
C0078 LABOR	C0078 LABOR - Phelan Park Expansio	LABOR	0.00	10,868.33	10,868.33
C0078 OUTSIDE SVCS	C0078 OUTSIDE SVCS - Phelan Park Ex	OUTSIDE SERVICES	0.00	593,686.77	593,686.77
Total Expenses:			0.00	656,816.82	656,816.82
Total C0078:			0.00	656,816.82	656,816.82
C0109	Reservoir 6A - 2	Tanks	Construction in Pro	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0109 LABOR	C0109 LABOR - Reservoir 6A - 2 (Chro	LABOR	0.00	1,722.46	1,722.46
C0109 LAND	C0109 LAND - Reservoir 6A - 2 (Chro	Land	0.00	25,000.00	25,000.00
C0109 OUTSIDE SVCS	C0109 OUTSIDE SVCS - Reservoir 6A -	OUTSIDE SERVICES	0.00	90,894.70	90,894.70
Total Expenses:			0.00	117,617.16	117,617.16
Total C0109:			0.00	117,617.16	117,617.16
C0111	ARPA project - Community Gard	Parks	Construction in Pro	Active	
Revenues					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0111 REVENUE	C0111 REVENUE - ARPA project	Revenue	0.00	-636,491.00	-636,491.00
Total Revenues:			0.00	-636,491.00	-636,491.00
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0111 COUNTY FEES	C0111 COUNTY FEES - ARPA project	Fees/License	0.00	3,880.48	3,880.48
C0111 LABOR	C0111 LABOR - ARPA project	LABOR	0.00	6,391.20	6,391.20
C0111 OUTSIDE SVCS	C0111 OUTSIDE SVCS - ARPA project	OUTSIDE SERVICES	0.00	1,323,759.94	1,323,759.94
Total Expenses:			0.00	1,334,031.62	1,334,031.62

Project Balance Report

Report Dates: 07/01/2008 - 09/30/2026

Project Number	Project Name	Group	Type		Status	
Total C0111:				0.00	697,540.62	697,540.62
C0115	Well 18 - Development / Chromi	Wells	Construction in Pro	Active		
Expenses						
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance	
C0115 LABOR	C0115 LABOR - WELL 18 Dvlpmnt/Chr	LABOR	0.00	2,618.11	2,618.11	
C0115 LAND	C0115 LAND - WELL 18 Dvlpmnt/Chro	Land	0.00	20,785.38	20,785.38	
C0115 OUTSIDE SVCS	C0115 OUTSIDE SVCS - WELL 18 Dvlp	OUTSIDE SERVICES	0.00	1,252,952.89	1,252,952.89	
Total Expenses:			0.00	1,276,356.38	1,276,356.38	
Total C0115:			0.00	1,276,356.38	1,276,356.38	
C0118	Electrical & Panel Replacement	Water Distribution	Construction in Pro	Active		
Expenses						
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance	
C0118 LABOR	C0118 LABOR - ELECTRICAL PANEL AT I	LABOR	0.00	14,936.85	14,936.85	
C0118 OUTSIDE SVCS	C0118 OUTSIDE SVCS - ELECTRICAL PA	OUTSIDE SERVICES	0.00	115,642.43	115,642.43	
Total Expenses:			0.00	130,579.28	130,579.28	
Total C0118:			0.00	130,579.28	130,579.28	
C0119	Well 16 - Development / Chromi	Wells	Construction in Pro	Active		
Expenses						
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance	
C0119 LABOR	C0119 LABOR - WELL 16 Dvlpmnt/Chr	LABOR	0.00	4,931.47	4,931.47	
C0119 OUTSIDE SVCS	C0119 OUTSIDE SVCS - WELL 16 Dvlp	OUTSIDE SERVICES	0.00	1,383,329.87	1,383,329.87	
Total Expenses:			0.00	1,388,261.34	1,388,261.34	
Total C0119:			0.00	1,388,261.34	1,388,261.34	

Summary

Project Summary

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
C0002	ADMINISTRATIVE PROPERTY	0.00	6,938,721.95	6,938,721.95
C0072	Mountain Well	0.00	119,074.58	119,074.58
C0078	Phelan Park Expansion	0.00	656,816.82	656,816.82
C0109	Reservoir 6A - 2	0.00	117,617.16	117,617.16
C0111	ARPA project - Community Garden &	0.00	697,540.62	697,540.62
C0115	Well 18 - Development / Chromium	0.00	1,276,356.38	1,276,356.38
C0118	Electrical & Panel Replacement	0.00	130,579.28	130,579.28
C0119	Well 16 - Development / Chromium	0.00	1,388,261.34	1,388,261.34
Project Totals:		0.00	11,324,968.13	11,324,968.13

Group Summary

Group	Beginning Balance	Activity	Ending Balance
Adminstration	0.00	6,938,721.95	6,938,721.95
Parks	0.00	1,354,357.44	1,354,357.44
Tanks	0.00	117,617.16	117,617.16
Water Distribution	0.00	130,579.28	130,579.28
Wells	0.00	2,783,692.30	2,783,692.30
Group Totals:	0.00	11,324,968.13	11,324,968.13

Type Summary

Type	Beginning Balance	Activity	Ending Balance
Construction in Progress	0.00	11,324,968.13	11,324,968.13
Type Totals:	0.00	11,324,968.13	11,324,968.13

Solar Project and Credits Report

				<u>Running Balance</u>	
Cost of Solar Project:	\$	5,239,947.43		\$	5,239,947.43
Loan Received:	\$	5,000,000.00		\$	(5,000,000.00)
Loan Payments:		Principal	Interest	Total	
Total Pmts 01/2015-06/2020	\$	1,028,328.62	\$ 909,777.59	\$ 1,938,106.21	Y0-5
7/13/2020	12 \$	104,326.80	\$ 74,468.84	\$ 178,795.64	Y6
1/4/2021	\$	106,282.93	\$ 72,512.71	\$ 178,795.64	Y6
8/13/2021	\$	147,792.30	\$ 21,689.89	\$ 169,482.19	Y7
2/1/2022	\$	118,069.37	\$ 51,412.82	\$ 169,482.19	Y7
8/1/2022	\$	119,722.34	\$ 49,759.85	\$ 169,482.19	Y8
2/1/2023	\$	121,398.45	\$ 48,083.74	\$ 169,482.19	Y8
8/1/2023	\$	123,098.03	\$ 46,384.16	\$ 169,482.19	Y9
2/1/2024	\$	124,821.40	\$ 44,660.79	\$ 169,482.19	Y9
8/1/2024	\$	126,568.90	\$ 42,913.29	\$ 169,482.19	Y10
2/1/2025	\$	128,340.87	\$ 41,141.32	\$ 169,482.19	Y10
8/1/2025	\$	130,137.64	\$ 39,344.55	\$ 169,482.19	Y11
2/1/2026	\$	131,959.57	\$ 37,522.62	\$ 169,482.19	Y11
8/1/2026	\$	133,807.00	\$ 35,675.19	\$ 169,482.19	Y12
Total	\$	2,644,654.22	\$ 1,515,347.36	\$ 4,160,001.58	\$ 4,160,001.58
OM Expenses				\$	430,599.03
Total Cost to Date				\$	4,830,548.04

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
2025/2026	\$	170,963.06	Total Received for Fiscal Year	Y11	\$ 170,963.06
July - Sept 2026	\$	75,000.00		Y12	
Oct - Dec 2026				Y12	
Jan -Mar 2027				Y12	
Apr - Jun 2027				Y12	
20256/2027	\$	75,000.00	Total Received for Fiscal Year	Y12	\$ 75,000.00
Total	\$	4,655,444.71	Total Credits to Date		4,655,444.71
Total Cost (Income)				\$	175,103.33

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	\$ 170,963	\$ -	\$ (26,138)	\$ (60,346)	\$ 84,479	\$ 2,751,250	\$ (262,097)	\$ (76,867)	\$ (338,964)	0%	\$ (254,485)
2027	\$ 75,000	\$ -	\$ (330)	\$ -	\$ 74,670	\$ 2,489,153	\$ (133,807)	\$ (35,675)	\$ (169,482)	0%	\$ (94,812)
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	\$ 4,655,445	\$ -	\$ (339,855)	\$ (330,692)	\$ 3,984,898		\$ (2,644,654)	\$ (1,515,347)	\$ (4,160,002)		\$ (175,103)



DATE: October 20, 2026
 TO: Board of Directors
 FROM: Don Bartz, General Manager/Treasurer
 BY: David Noland, Finance Supervisor

Cash / Investment Report

As of 9/30/26

Institution	Account Type	Amount	Interest Rate	Maturity Date	Market Value	% of total Funds
<u>CHECKING ACCOUNTS</u>						
Flagstar Bank (DCB)	Checking / Sweep	\$ 184,683.04	2.20%	N/A	\$ 184,683.04	0.58%
<u>INVESTMENT ACCOUNTS</u>						
State of California	LAIF	\$46,089.65	3.94%	N/A	\$ 46,089.65	0.14%
California CLASS	Prime	\$8,200,564.49	3.90%	N/A	\$ 8,200,564.49	25.58%
California CLASS	Enhanced	\$5,059,026.73	3.94%	N/A	\$ 5,059,026.73	15.78%
Charles Schwab	Savings	\$361,639.51	3.70%	N/A	\$ 361,639.51	1.13%
Flagstar Bank (DCB)	Savings	\$71,021.25	2.25%	N/A	\$ 71,021.25	0.22%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	4.70%	11/9/2026	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.15%	11/29/2026	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	3.80%	12/9/2027	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (3 yr.)	\$2,000,000.00	4.25%	12/17/2027	\$ 2,000,000.00	6.24%
Flagstar Bank (DCB)	CD (5 yr.)	\$1,000,000.00	4.50%	11/9/2028	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	3.80%	12/9/2028	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.25%	12/17/2028	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (5 yr.)	\$2,000,000.00	4.25%	12/17/2029	\$ 2,000,000.00	6.24%
Flagstar Bank (DCB)	CD (5 yr.)	\$1,000,000.00	3.95%	5/9/2030	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,011,495.00	4.80%	9/21/2030	\$ 1,011,495.00	3.15%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,052,581.12	5.00%	9/25/2030	\$1,052,581.12	3.28%
Flagstar Bank (DCB)	CD (5 yr.)	\$1,000,000.00	4.29%	6/10/2031	\$ 1,000,000.00	3.12%
Flagstar Bank (DCB)	CD (5 yr.)	\$2,073,155.21	5.00%	9/25/2031	\$ 2,073,155.21	6.47%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.65%	12/14/2026	\$ 250,763.75	0.78%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.60%	12/14/2026	\$ 250,707.50	0.78%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.50%	5/17/2027	\$ 251,058.50	0.78%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.50%	12/13/2027	\$ 251,442.75	0.78%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.55%	12/13/2027	\$ 251,618.75	0.78%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.20%	5/21/2029	\$ 250,139.00	0.78%
Charles Schwab	CD (5 yr.)	\$250,000.00	4.20%	6/2/2029	\$ 249,676.25	0.78%
Charles Schwab	CD (5 yr.)	\$250,000.00	4.25%	6/2/2029	\$ 250,227.00	0.78%
<u>MISC ACCOUNTS</u>						
Change Fund/Petty Cash		\$ 2,000.00		N/A	\$ 2,000.00	0.01%
TOTAL		\$ 32,062,256.00			\$ 32,067,889.50	100%

Statement on Compliance with Investment Policy

The District is in compliance with the adopted Investment Policy

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

Based upon currently budgeted revenues and expenditures, the District has sufficient financial resources to meet the anticipated expenditures for the next six months of 10/1/2026 through 4/1/2027