

# SAN SIMEON COMMUNITY SERVICES DISTRICT

## Balance Sheet

As of June 30, 2023

	TOTAL			
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE	% CHANGE
<b>ASSETS</b>				
Current Assets				
Bank Accounts				
1010 Petty cash	-586.48	150.00	-736.48	-490.99 %
1015 Pac Prem Ckg-6603	217,724.12	58,794.40	158,929.72	270.31 %
1017 Money Market PPBI	-79,489.95		-79,489.95	
1017a Pac Prem - Mon Mkt Unrestricted	-20,496.82	276,457.07	-296,953.89	-107.41 %
1017b USDA short lived asset fund	5,000.00	5,000.00	0.00	0.00 %
1017c USDA Reserve for Annual Pymt	20,690.00	20,690.00	0.00	0.00 %
1017d Operating Reserves	340,000.00	340,000.00	0.00	0.00 %
1017e Reserves-Capital Rehab & Replac	448,076.82	448,076.82	0.00	0.00 %
1017f Capacity Fees Held	678,999.00		678,999.00	
1017g Wait List deposits held	93,538.60		93,538.60	
1017h Cust sec dep held (06/30/22)	8,450.00		8,450.00	
<b>Total 1017 Money Market PPBI</b>	<b>1,494,767.65</b>	<b>1,090,223.89</b>	<b>404,543.76</b>	<b>37.11 %</b>
1040 Cash in county treasury	0.00	0.00	0.00	
1050 LAIF - non-restricted cash	571.81	561.74	10.07	1.79 %
<b>Total Bank Accounts</b>	<b>\$1,712,477.10</b>	<b>\$1,149,730.03</b>	<b>\$562,747.07</b>	<b>48.95 %</b>
Accounts Receivable				
1201 - Accounts recvbl-other	0.00	0.00	0.00	
<b>Total Accounts Receivable</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Other Current Assets				
1014 *Deposits in Transit	0.00	0.00	0.00	
1200 Accounts receivable default	93,973.06	112,490.49	-18,517.43	-16.46 %
1202 Accounts receivable - other	0.00		0.00	
1210 Undeposited funds	0.00	0.00	0.00	
1220 A/R - Hearst Castle	0.00	13,043.36	-13,043.36	-100.00 %
1230 Interest receivable	0.00	0.00	0.00	
1300 Prepaid insurance expense	0.04	0.00	0.04	
<b>Total Other Current Assets</b>	<b>\$93,973.10</b>	<b>\$125,533.85</b>	<b>\$ -31,560.75</b>	<b>-25.14 %</b>
<b>Total Current Assets</b>	<b>\$1,806,450.20</b>	<b>\$1,275,263.88</b>	<b>\$531,186.32</b>	<b>41.65 %</b>
Fixed Assets				
1400 Fixed assets				
1420 Building and structures	279,580.67	279,580.67	0.00	0.00 %
1480 Earthquake 2003	0.00	0.00	0.00	
1500 Equipment	0.45	0.45	0.00	0.00 %
1500a Equip-PA System	7,591.16	7,591.16	0.00	0.00 %
1500b Equip-Muffin Monster	5,098.32	5,098.32	0.00	0.00 %
<b>Total 1500 Equipment</b>	<b>12,689.93</b>	<b>12,689.93</b>	<b>0.00</b>	<b>0.00 %</b>

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	TOTAL			
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1540 Major Water Projects	0.00	0.00	0.00	
1560 Pipe bridge	29,497.00	29,497.00	0.00	0.00 %
1580 Sewer plant	869,352.16	869,352.16	0.00	0.00 %
1590 Sewer plant equipment	12,468.83	12,468.83	0.00	0.00 %
1600 Water system	235,615.43	235,615.43	0.00	0.00 %
1620 WWTP expansion	299,565.92	299,565.92	0.00	0.00 %
1630 Tertiary Project	568,063.00	568,063.00	0.00	0.00 %
1640 Wellhead Rehab Project	448,253.95	448,253.95	0.00	0.00 %
1650 Walkway access projects	26,791.00	26,791.00	0.00	0.00 %
1660 RO Unit	950,521.38	948,021.38	2,500.00	0.26 %
1680 Generator	18,291.00	18,291.00	0.00	0.00 %
<b>Total 1400 Fixed assets</b>	<b>3,750,690.27</b>	<b>3,748,190.27</b>	<b>2,500.00</b>	<b>0.07 %</b>
1450 Construction in Progress				
1670 Reservoir / Water Tanks	287,693.56	287,693.56	0.00	0.00 %
<b>Total 1450 Construction in Progress</b>	<b>287,693.56</b>	<b>287,693.56</b>	<b>0.00</b>	<b>0.00 %</b>
1690 Accumulated depreciation	-1,717,144.72	-1,629,769.84	-87,374.88	-5.36 %
<b>Total Fixed Assets</b>	<b>\$2,321,239.11</b>	<b>\$2,406,113.99</b>	<b>\$ -84,874.88</b>	<b>-3.53 %</b>
Other Assets				
1830 Contingent liability reserve	0.00	0.00	0.00	
<b>Total Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL ASSETS</b>	<b>\$4,127,689.31</b>	<b>\$3,681,377.87</b>	<b>\$446,311.44</b>	<b>12.12 %</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts payable	188,939.34	88,232.96	100,706.38	114.14 %
<b>Total Accounts Payable</b>	<b>\$188,939.34</b>	<b>\$88,232.96</b>	<b>\$100,706.38</b>	<b>114.14 %</b>
Other Current Liabilities				
2020 Other accrued liabilities	0.00	0.00	0.00	
2100 Payroll liabilities	0.00	0.00	0.00	
2500 Customer security deposits	8,150.00	8,450.00	-300.00	-3.55 %
2510 Connect hookup wait list	93,538.60	94,148.60	-610.00	-0.65 %
2515 Unearned Revenue- Capacity Fees	678,999.00		678,999.00	
<b>Total Other Current Liabilities</b>	<b>\$780,687.60</b>	<b>\$102,598.60</b>	<b>\$678,089.00</b>	<b>660.91 %</b>
<b>Total Current Liabilities</b>	<b>\$969,626.94</b>	<b>\$190,831.56</b>	<b>\$778,795.38</b>	<b>408.11 %</b>
Long-Term Liabilities				
2520 USDA Loan Principal Bal	416,499.72	425,548.72	-9,049.00	-2.13 %
<b>Total Long-Term Liabilities</b>	<b>\$416,499.72</b>	<b>\$425,548.72</b>	<b>\$ -9,049.00</b>	<b>-2.13 %</b>
<b>Total Liabilities</b>	<b>\$1,386,126.66</b>	<b>\$616,380.28</b>	<b>\$769,746.38</b>	<b>124.88 %</b>

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## Balance Sheet As of June 30, 2023

	TOTAL			
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE	% CHANGE
<b>Equity</b>				
3200 Fund balance (= PY Net Inc)	-1,237.50	-1,237.50	0.00	0.00 %
3201 Net Investment in Capital Asset	1,980,565.00	1,980,565.00	0.00	0.00 %
<b>3204 BOD Assigned-Rehab &amp; Replace</b>				
3204G Board Assigned for General CIP	50,051.03	50,051.03	0.00	0.00 %
3204S Board Assigned for WW CIP	199,047.69	199,047.69	0.00	0.00 %
3204W Board Assigned for Water CIP	198,978.10	198,978.10	0.00	0.00 %
<b>Total 3204 BOD Assigned-Rehab &amp; Replace</b>	<b>448,076.82</b>	<b>448,076.82</b>	<b>0.00</b>	<b>0.00 %</b>
<b>3207 BOD Assigned for Oper Reserves</b>				
3207G Op Reserves -Gen Fd	40,000.00	40,000.00	0.00	0.00 %
3207S Op Reserves - Sewer Fd	150,000.00	150,000.00	0.00	0.00 %
3207W Op Reserves - Water Fd	150,000.00	150,000.00	0.00	0.00 %
<b>Total 3207 BOD Assigned for Oper Reserves</b>	<b>340,000.00</b>	<b>340,000.00</b>	<b>0.00</b>	<b>0.00 %</b>
3210 Moved to acct 3220- U-U Equity	0.00	0.00	0.00	
3211 Restricted-USDA Annual Loan Pmt	20,690.00	20,690.00	0.00	0.00 %
3212 Restricted-USDA Short Liv Ass	5,000.00	5,000.00	0.00	0.00 %
3220 Unrestricted-Undesignatd Equity	271,846.27	420,102.52	-148,256.25	-35.29 %
3900 Suspense	-25,889.64	0.00	-25,889.64	
Net Income	-297,488.30	-148,199.25	-149,289.05	-100.74 %
<b>Total Equity</b>	<b>\$2,741,562.65</b>	<b>\$3,064,997.59</b>	<b>\$ -323,434.94</b>	<b>-10.55 %</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,127,689.31</b>	<b>\$3,681,377.87</b>	<b>\$446,311.44</b>	<b>12.12 %</b>