

San Simeon Community Services District								
Budget Total-Audited								
Comparative Profit and Loss by Year								
	Color	Color	Color	Color	Color	Color	Color	Color
	7/2023-6/2024	7/2022-6/2023	7/2021-6/2022	7/2020-6/2021	7/2019-6/2020	7/2018-6/2019	7/2017-6/2018	
	3.00%	3.00%	3.00%	3.00%	3.80%	2.80%		
	Proforma	Proforma	Proforma	Proforma	Proforma	Final	Audited	
	5.00%	5.00%	5.00%	5.00%	5.80%	5.80%		
7/1/19 17:38 @ hrs (CPI = ID CUURS49ASAO, CUUSS49ASAO All Item Los Angies-Long Beach-Anaheim, CA)								
Ordinary Expenses	CPI 1982-84=100							
Income	Rate Increase = CPI +							
4000 Operating Revenues								
4005 Utility fees-waste	\$ 553,055.34	\$ 526,719.38	\$ 501,637.50	\$ 477,750.00	\$ 455,000.00	\$ 386,561.00	\$ 380,472.00	
4010 Utility fees-water	\$ 480,124.97	\$ 457,261.88	\$ 435,487.50	\$ 414,750.00	\$ 395,000.00	\$ 347,965.00	\$ 333,668.00	
4025 Service fees	\$ 110,298.13	\$ 105,045.84	\$ 100,043.65	\$ 95,279.67	\$ 90,742.54	\$ 85,768.00	\$ 81,567.00	
4050 State of Calif utility fees-waste	\$ 101,374.58	\$ 98,421.92	\$ 95,555.26	\$ 92,772.10	\$ 90,070.00	\$ 75,000.00	\$ 91,754.00	
Total Operating Revenue	\$ 1,244,853.02	\$ 1,187,449.01	\$ 1,132,723.92	\$ 1,080,551.77	\$ 1,030,812.54	\$ 895,294.00	\$ 887,461.00	
4100 Property Taxes								
4101 4110 Prop Tax current secured	\$ 93,424.01	\$ 91,592.16	\$ 89,796.24	\$ 88,035.53	\$ 86,309.34	\$ 84,617.00	\$ -	
4120 4120 Prop Tax current secured supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4130 4130 Prop Tax current unsecured	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4140 4140 Prop Tax current unsecured supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4150 4150 Prop Tax prior secured	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4160 4160 Prop Tax prior secured supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4170 4170 Prop Tax prior unsecured	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4180 4180 Prop Tax prior unsecured supp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4190 4190 Penalties and interest prop tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4220 4220 Homeowners prop tax relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4230 4230 Prop tax admin fee SB 2557	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4270 4270 Current utility tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4280 4280 State aid-homeowners	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Property Taxes	\$ 93,424.01	\$ 91,592.16	\$ 89,796.24	\$ 88,035.53	\$ 86,309.34	\$ 84,617.00	\$ 83,231.00	
4750 Other Income								
4800 Ferna-storm damage funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4900 Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4900 Late fees & adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Income	\$ 1,338,277.03	\$ 1,279,041.17	\$ 1,222,520.16	\$ 1,168,587.30	\$ 1,117,121.88	\$ 979,911.00	\$ 970,692.00	
6000 Expense								
6015 Accounting	\$ 10,787.88	\$ 10,473.67	\$ 10,168.61	\$ 9,872.44	\$ 9,584.89	\$ 9,234.00	\$ 9,125.00	
6015 Auto Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6017 Bad Debts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6020 Bank Fees	\$ 225.19	\$ 218.63	\$ 212.26	\$ 206.08	\$ 200.07	\$ 192.75	\$ 265.00	
6025 Bookkeeping	\$ 17,151.00	\$ 16,651.45	\$ 16,166.46	\$ 15,695.59	\$ 15,238.44	\$ 15,084.45	\$ 14,669.00	
6030 Director Fees	\$ 6,230.13	\$ 6,048.67	\$ 5,872.50	\$ 5,701.45	\$ 5,535.39	\$ 5,970.94	\$ 5,200.00	
6031 Payroll Expense	\$ 538.47	\$ 522.79	\$ 507.56	\$ 492.78	\$ 478.42	\$ 460.91	\$ 398.00	
6035 Dues and Subscriptions	\$ 5,284.29	\$ 5,130.38	\$ 4,980.95	\$ 4,835.87	\$ 4,695.02	\$ 5,809.60	\$ 6,601.00	
6045 Electrical Power	\$ 5,627.54	\$ 5,463.64	\$ 5,304.50	\$ 5,150.00	\$ 5,000.00	\$ -	\$ -	
6050 Election Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6055 Road Maintenance	\$ 30,024.75	\$ 29,150.24	\$ 28,301.20	\$ 27,476.90	\$ 26,676.60	\$ 25,700.00	\$ 10,365.00	
6060 RipRap Engineering	\$ 28,137.72	\$ 27,318.18	\$ 26,522.50	\$ 25,750.00	\$ 25,000.00	\$ 15,509.76	\$ 67,237.00	
6065 Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6075 Insurance-PERS Health	\$ 4,767.66	\$ 4,628.79	\$ 4,493.97	\$ 4,363.08	\$ 4,236.00	\$ 12,573.53	\$ 15,758.00	
6076 Pension Plan - PERS Retirement	\$ 17,209.03	\$ 16,707.80	\$ 16,221.16	\$ 15,748.70	\$ 15,290.00	\$ -	\$ -	
6080 Insurance - Liability	\$ 11,438.39	\$ 11,105.23	\$ 10,781.78	\$ 10,467.75	\$ 10,162.86	\$ 8,122.78	\$ 10,642.00	
6095 LAFCO Costs Apportionment	\$ 2,701.22	\$ 2,622.54	\$ 2,546.16	\$ 2,472.00	\$ 2,400.00	\$ 3,158.31	\$ 6,241.00	
6100 Legal Fees	\$ 27,824.51	\$ 27,014.08	\$ 26,227.27	\$ 25,463.37	\$ 24,721.71	\$ 23,816.68	\$ 25,596.00	
6105 Licenses and permits	\$ 16,882.63	\$ 16,390.91	\$ 15,913.50	\$ 15,450.00	\$ 15,000.00	\$ 19,575.36	\$ 15,793.00	
6110 Memberships and seminars	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6115 Miscellaneous expenses	\$ 584.14	\$ 567.13	\$ 550.61	\$ 534.57	\$ 519.00	\$ 500.00	\$ 1,871.00	
6120 Office Expenses	\$ 977.83	\$ 949.35	\$ 921.69	\$ 894.85	\$ 868.79	\$ 836.98	\$ 276.00	
6125 Operations Management	\$ 669,382.66	\$ 649,886.08	\$ 630,957.36	\$ 612,579.96	\$ 594,737.83	\$ 580,221.71	\$ 652,976.00	
6130 Operating Repairs & Supplies	\$ 46,731.13	\$ 45,370.03	\$ 44,048.57	\$ 42,765.60	\$ 41,520.00	\$ 40,000.00	\$ -	
6135 Weed Abatement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6145 Professional Fees	\$ 18,008.14	\$ 17,483.63	\$ 16,974.40	\$ 16,480.00	\$ 16,000.00	\$ 40,523.78	\$ 45,870.00	
6150 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6180 Street lights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6191 Emergency Wager Standby	\$ 11,255.09	\$ 10,927.27	\$ 10,609.00	\$ 10,300.00	\$ 10,000.00	\$ 10,475.32	\$ 10,000.00	
6192 Excess Repairs	\$ 50,647.90	\$ 49,172.72	\$ 47,740.50	\$ 46,350.00	\$ 45,000.00	\$ -	\$ 36,032.00	
Unreimbursed Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,912.00	
6195 Website Support	\$ 900.74	\$ 874.51	\$ 849.04	\$ 824.31	\$ 800.30	\$ 771.00	\$ 1,550.00	
Total Expense	\$ 983,318.02	\$ 954,677.69	\$ 926,871.55	\$ 899,875.29	\$ 873,665.33	\$ 818,537.87	\$ 945,377.00	
Net Operating Income(Loss)	\$ 354,959.00	\$ 324,363.48	\$ 295,648.61	\$ 268,712.01	\$ 243,456.56	\$ 161,373.13	\$ 25,315.00	
Other Income/Expenses								
8010 Interest Income	\$ 20,259.16	\$ 19,669.09	\$ 19,096.20	\$ 18,540.00	\$ 18,000.00	\$ 2,029.62	\$ 2,908.00	
8030 Interest - LAIF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,169.00	
Total Other Income	\$ 20,259.16	\$ 19,669.09	\$ 19,096.20	\$ 18,540.00	\$ 18,000.00	\$ 2,029.62	\$ 378,077.00	
Other Expenses								
9010 Depreciation Expense	\$ 147,508.04	\$ 141,967.73	\$ 136,648.01	\$ 131,539.66	\$ 126,633.82	\$ 121,997.90	\$ 119,820.00	
9030 Capital Projects/Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,730.00	\$ -	
Water Well Loan Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,952.00	
Water Well Loan Repayment	\$ 20,690.00	\$ 20,690.00	\$ 20,690.00	\$ 20,690.00	\$ 20,690.00	\$ -	\$ -	
Future Capital Project Funding	\$ 22,510.18	\$ 21,854.54	\$ 21,218.00	\$ 20,600.00	\$ 60,000.00	\$ -	\$ -	
Total Other Expenses	\$ 190,708.22	\$ 184,512.27	\$ 178,556.01	\$ 172,829.66	\$ 207,323.82	\$ (142,727.90)	\$ 132,772.00	
Net Other Income (Loss)	\$ (170,449.06)	\$ (164,843.18)	\$ (159,459.81)	\$ (154,289.66)	\$ (189,323.82)	\$ -140,698.28	\$ 245,305.00	
Net Income (Loss)	\$ 184,509.94	\$ 159,520.30	\$ 136,188.80	\$ 114,422.35	\$ 54,132.74	\$ 20,674.85	\$ 270,620.00	
Capital Reserves	\$ 866,295.16	\$ 718,787.12	\$ 576,819.39	\$ 440,171.38	\$ 308,631.72	\$ 121,997.90	\$ -	