

Attachment A

Los Carneros Water District Fiscal Year 2026-27 Budget (Dollars)			
Revenues	Total	Operations	Debt Service
Interest	17,800	1,800	16,000
Assessment Revenues	435,400	20,000	415,400
Total Revenues	453,200	21,800	431,400

Expenses	Total	Operations	Debt Service
Election Services	900	900	-
Property Tax Admin Fees	75	75	-
Audit & Accounting Services	4,000	4,000	-
Legal Services	7,500	7,500	-
Engineer Services (NBS)	6,800	6,800	-
Insurance	525	525	-
Office Supplies (Website)	1,000	1,000	-
Community Outreach Supplies	1,000	1,000	-
Principal on Debt (Note 1)	322,377	-	322,377
Additional Principal Payment Estimated	90,000	-	90,000
Interest on Debt	12,843	-	12,843
Total Expenses	447,020	21,800	425,220

Surplus (Deficit)	Total	Operations	Debt Service
Surplus (Deficit)	6,180	-	6,180

Fund Balance (Dollars):	Total	Operations	Debt Service
Estimated As of 7/1/2026 (Note 2)	525,000	75,000	450,000
Add: Surplus from current Fiscal Year	6,180	-	6,180
Estimated Fund Balance Available 6/30/2027	531,180	75,000	456,180
Less: Delinquent Assessments	-	-	-
Total Cash Available	531,180	75,000	456,180
Current Reserve for Loan as required (Note 3)	335,220	-	335,220
Total District Cash	866,400	75,000	791,400

Note Number	Note Description
Note 1	Total Principal on State Loan remaining due as of 10/31/25: \$1,194,260 Next principal payment due 9/30/2026.
Note 2	Fund Balance as of 7/1/26 is estimated based on third quarter financials, trued up for whole year
Note 3	This fund is required to have a reserve of 150% of the single highest year of expected payments, which will be used pay the balance at the end. (\$335,220)