Indian Valley Community Services District
Balance Sheet
As of November 14, 2025

			Nov 14, 25
ASSETS			
Current Assets			
Checking/Savings			
10005 · Plumas Bank 9449			1,165,520.64
10030 · Petty Cash			200.00
10130 · UMPQUA Bank 6454			23,131.04
10135 · UMPQUA 8878			6,177.82
10150 · LAIF			2,061.92
10175 · Ca. CLASS Account			4,149,503.09
10250 · Plumas Water Reserve 6195			4,552.26
Total Checking/Savings			5,351,146.77
Accounts Receivable			
11000 · Accounts Receivable			152,727.47
Total Accounts Receivable			152,727.47
Other Current Assets			
10010 · Accounts Receivable W&S			474,174.53
11050 · Other Accounts Receivable			191,941.89
11110 · Prepaid Insurance			88,758.75
Total Other Current Assets			754,875.17
Total Current Assets			6,258,749.41
Fixed Assets			
Accumulated Depreciation			
Accum Depr - Improvements		-222,496.59	
Accum Depr. General - Buildings		-851.00	
Accum Depr.General - Bldg Impr		-4,140.00	
Accum Depr.General - Equipment		-51,770.00	
12050 · Accumulated Depreciation G		-510,727.00	
12060 · Accumulated Depreciation F		-495,709.00	
12070 · Accumulated Depreciation OA		35,014.00	
12180 · Accumulated Depreciation G Wtr		-1,931,474.00	
12190 · Accumulated Depreciation CM Wtr		-394,379.00	
12280 · Accumulated Depreciation G WW		-1,208,087.00	
12290 · Accumulated Depreciation T WW		-306,241.00	
Total Accumulated Depreciation			-5,090,860.59
Fixed Assets			
Buildings			
Buildings Fire			
North Arm Fire Station	6,877.55		
Buildings Fire - Other	54,732.00		
Total Buildings Fire	61,609.55		
12025 · Buildings Other	99,566.55		
Total Buildings		161,176.10	
12010 · Land			
107 Mill Street	1,276.45		
117 Ayoob Alley	40,486.08		
123 Ayoob Alley	35,316.33		
163 Hot Springs Road	35,531.00		
204 Main Street	1,514.87		
208 Main Street	61,667.70		
Greenville Park	85,000.00		
12010 · Land - Other	-397.24		
Total 12010 · Land		260,395.19	
12030 · Land Improvements			
12006 · Streetscapes project	271,201.00		
12200 · Parking Lot at GV Fire Dept	24,500.00		

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12205 · Fence at GV Ponds	13,965.00		
12555 · TV Lift Station	573,263.53		
12030 · Land Improvements - Other	1,843.00		
Total 12030 · Land Improvements		884,772.53	
12040 · Equipment			
1999 IHC Fire Engine	7,276.62		
2002 Hummer & Trailer	88,405.89		
Generator RGO6045JNAC	23,369.01		
Pressure Test Equipment	6,257.99		
RTU & Tank Transducer	29,200.00		
Smoke Testing Machine	6,469.23		
12045 · Equipment Fire	681,589.95		
12046 · Opticam and Accessories	9,050.83		
12047 · Dell Power Edge Server	17,322.97		
12048 · Donated Pickup	15.36		
12155 · Equipment G	65,494.00		
12160 · Equipment CM	12,482.00		
12255 · Equipment G WW	76,475.00		
12260 · Equipment T WW	6,331.00		
12261 · 2025 Ram	48,044.91		
12662 · Kubota Tractor	71,089.08		
12663 · Kubota Mower 54" Diesel	15,731.24		
12040 · Equipment - Other	146,401.24		
Total 12040 · Equipment		1,311,006.32	
Total Fixed Assets			2,617,350.14
12005 · Leasehold Improvements			98,364.00
12007 · Crescent Mills Project 16-17			4,635.00
12140 · Water System G			5,096,683.00
12150 · Water System CM			1,068,670.00
12240 · Waste Water System			2,000,445.48
12250 · Waste Water System T			300,000.00
12300 · Construction in Process			
Biomass Project		67,275.60	
IRWM		430,585.70	
New Fire Station(Safety Center)		81,056.51	
SCDR		1,549,145.25	
Taylorsville Fire ADA Upgrade		11,150.00	
12310 · Greenville Planning Grant		123,402.04	
12300 · Construction in Process - Other		-23,032.59	
Total 12300 · Construction in Process			2,239,582.51
12400 · Other Fixed Assets			
Office Container		34,928.17	
12400 · Other Fixed Assets - Other		413,232.36	
Total 12400 · Other Fixed Assets			448,160.53
Total Fixed Assets			8,783,030.07
Other Assets			
11120 · Due From Other Funds			29,434.00
Total Other Assets			29,434.00
TOTAL ASSETS			15,071,213.48
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable			
Grant Payable		159,442.04	

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20000 · Accounts Payable - Other	-4,036.89	
Total 20000 · Accounts Payable		155,405.15
Total Accounts Payable		155,405.15
Other Current Liabilities		
20500 · Accounts Payable Other		61,155.00
21000 · Interest Payable		21,253.00
21040 · Due to other Funds - General		244,663.00
23000 · Customer Deposits - Water		23,050.88
23001 · Customers Deposits - Sewer		12,122.53
23002 · Deposits Payable		200.00
23003 · Water Tender Meter Deposits		4,500.00
23250 · Empower Retirement		10,091.06
24001 · *Payroll Liabilities		
Health Insurance	7,736.48	
24001 · *Payroll Liabilities - Other	12,116.39	
Total 24001 · *Payroll Liabilities		19,852.87
24900 · Suspense Account		-2,240.07
Total Other Current Liabilities		394,648.27
Total Current Liabilities		550,053.42
Long Term Liabilities		
27010 · Umpqua Note		1,213,749.00
27050 · USDA Sewer Loan		153,850.00
27080 · Ca. Dept of Water 0% Loan		22,711.40
Total Long Term Liabilities		1,390,310.40
Total Liabilities		1,940,363.82
Equity		
301 Retained Earnings UR		276,966.77
26010 · Invested of FA, Net of Debt		3,699,218.00
26050 · Unrestricted Fund Equity		45,466.08
26400 · Debt Reserve		52,653.00
30000 · Opening Balance Equity		229.38
30100 · Capital Stock		918.45
32000 · Retained Earnings		8,452,814.64
Net Income		602,583.34
Total Equity		13,130,849.66
TOTAL LIABILITIES & EQUITY		**15,071,213.48**