Financial Report December 2025

- Current P&L 07/01/2025 to 12/12/2025
- Income: $1,722,839.02 / Expenses $1,212,953.24
- Break Down on MISC Income
- CSDA is still going through and reviewing and making corrections for 6/30/25 and prior
- Will have Average income from Water and Sewer Income next month
- New billing system will be installed after the New Year
- New meters are currently being installed and is showing increase in median water use per household – Water bills may increase with new meters

# Indian Valley Community Services District
## Transaction Detail By Account
### July 1 through December 12, 2025

| Type | Date | Name | Memo | Class | Clr | Amount |
|---|---|---|---|---|---|---|
| 31330 · Misc. Revenue | | | | | | |
| Deposit | 07/07/2025 | | IVPRD Office Rent | General F... | | 800.00 |
| Deposit | 08/05/2025 | North Valley Comm... | Park Project | General F... | | 200,000.00 |
| Deposit | 08/07/2025 | | VICTIM RESTITUTION | | | 100.00 |
| Deposit | 08/13/2025 | | SIGNS FOR FIRE DEPARTMENT | Capital/Fi... | | 20.00 |
| Deposit | 08/14/2025 | | SIGNS FOR FIRE DEPARTMENT | General F... | | 10.00 |
| Deposit | 08/14/2025 | | IVPRD - SWIMM LESSONS FOR ALLISTER E... | General F... | | 55.00 |
| Deposit | 08/17/2025 | Indian Valley Recrea... | GV LITTLE LEAGUE DONATION | General F... | | 100,000.00 |
| Deposit | 08/27/2025 | | VICTIM RESTITUTION | | | 200.00 |
| Deposit | 08/28/2025 | Indian Valley Recrea... | IVCSD funds for GV Park Renovation | General F... | | 100,000.00 |
| Deposit | 09/08/2025 | USDAFS:23-DG-11... | Deposit DWR Grant Payment | | | 738,598.58 |
| Check | 10/08/2025 | North Valley Comm... | VOID: Voided for ACH payments to be recvd b... | | X | 0.00 |
| Deposit | 10/10/2025 | Cal Fire:7GF23048/1 | Deposit | General F... | | 10,482.45 |
| Deposit | 10/17/2025 | PC Auditor | CM Fire Dept Funds Transfer from PC | General F... | | 147,939.43 |
| Deposit | 10/27/2025 | Indian Valley Recrea... | IVPRD Deposit for GV Prk Rennovations | General F... | | 100,000.00 |
| Deposit | 10/27/2025 | Water/Sewer Custo... | Restitution | Water | | 50.00 |
| Deposit | 10/27/2025 | Water/Sewer Custo... | Restitution | Sewer | | 50.00 |
| Deposit | 11/04/2025 | | 2 Green Street number signs for Fire Dept | General F... | | 20.00 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Lifeguard Wages | Water | | 11,187.51 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Lifeguard Wages | Sewer | | 6,024.05 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Pool Cover & Pump | Water | | 19,500.00 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Pool Cover & Pump | Sewer | | 10,500.00 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Rent July - Oct | Water | | 130.00 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Rent July - Oct | Sewer | | 70.00 |
| Deposit | 11/25/2025 | Indian Valley Recrea... | Water | Water | | 236.70 |
| Total 31330 · Misc. Revenue | | | | | | 1,445,973.72 |
| TOTAL | | | | | | 1,445,973.72 |

12:12 PM
12/12/25
Accrual Basis

# Indian Valley Community Services District
## Profit & Loss
### July 1 through December 12, 2025

| | | Jul 1 - Dec 12, 25 |
|---|---|---|
| Ordinary Income/Expense | | |
| Income | | |
| 30305 · DONATIONS | | 1,000.00 |
| 30310 · Water & Sewer Charges | | 179,779.57 |
| 30314 · Service Charges Water | | 1,592.16 |
| 31321 · Property Tax Revenue | | 30,586.63 |
| 31326 · Interest Revenue | | 63,921.94 |
| 31330 · Misc. Revenue | | 1,445,958.72 |
| Total Income | | 1,722,839.02 |
| Gross Profit | | 1,722,839.02 |
| Expense | | |
| 2000 · Consult/Engineering | | |
| 2000-01 · Project Oversight & Reporting | 3,141.25 | |
| 2000 · Consult/Engineering - Other | 15,384.50 | |
| Total 2000 · Consult/Engineering | | 18,525.75 |
| 2500 · IVRPD - Baseball Field | | |
| 2500-01 · Fencing | 91,450.00 | |
| 2500 · IVRPD - Baseball Field - Other | 149,547.15 | |
| Total 2500 · IVRPD - Baseball Field | | 240,997.15 |
| 3000 · Water Maintance | | |
| 3000-01 · Water Testing | 5,724.93 | |
| 3000 · Water Maintance - Other | 2,138.70 | |
| Total 3000 · Water Maintance | | 7,863.63 |
| 4000 · equipment | | |
| 4000-01 · water meter | 4,490.06 | |
| 4000 · equipment - Other | 45,619.10 | |
| Total 4000 · equipment | | 50,109.16 |
| 40001 · Short/Over | | 130.51 |
| 40010 · Salaries and Wages - ST | | |
| Cell Phone Allowance | 498.42 | |
| 40011 · Salaries and Wages - OT | 7,608.75 | |
| 40012 · Pager Duty | 441.75 | |
| 40015 · EE Benefits | 65,335.50 | |
| 66002 · Retirement Benefits | 7,413.86 | |
| 40010 · Salaries and Wages - ST - Other | 413,993.21 | |
| Total 40010 · Salaries and Wages - ST | | 495,291.49 |
| 40018 · Advertising/Legal Notices | | 1,460.00 |
| 40020 · Software | | 11,186.93 |
| 40022 · Interest | | 19,451.94 |
| 40023 · Insurance | | 71,007.00 |
| 40025 · Office Supplies | | 2,390.70 |
| 40026 · Rent/Lease | | 9,200.00 |
| 40027 · Memberships | | 3,895.24 |
| 40030 · Bank Fees | | |
| 40030-1 · Bank Fees/ Loan | 13,261.63 | |
| 40030 · Bank Fees - Other | 45.00 | |
| Total 40030 · Bank Fees | | 13,306.63 |
| 40031 · Professional Service | | |
| 40031.1 · Legal Services | 6,294.27 | |
| 40031.2 · Fire Fighter Stipends | 9,340.00 | |
| 40031 · Professional Service - Other | 133,242.14 | |
| Total 40031 · Professional Service | | 148,876.41 |
| 40032 · Prof Svc/Equip Rep/Maint | | |

# Indian Valley Community Services District
## Profit & Loss
### July 1 through December 12, 2025

| | Jul 1 - Dec 12, 25 |
|---|---|
| 40034 · Computer/Web Services | 994.85 |
| 40032 · Prof Svc/Equip Rep/Maint - Other | 1,455.86 |
| Total 40032 · Prof Svc/Equip Rep/Maint | 2,450.71 |
| 40033 · Customer Payments/Refunds | 187.12 |
| 40035 · Travel, Education and Training | 230.55 |
| 40036 · Employee Reimbursement | 1,423.93 |
| 40040 · Vehicle Expenses | |
| 40041 · Fuel | 13,012.33 |
| 40042 · Repairs | |
| 47621 · Vehicle# 7621 | 350.00 |
| 47632 · Vehicle# 7632 | 870.08 |
| 40042 · Repairs - Other | 4,557.72 |
| Total 40042 · Repairs | 5,777.80 |
| 40040 · Vehicle Expenses - Other | 1,989.81 |
| Total 40040 · Vehicle Expenses | 20,779.94 |
| 40050 · Utilities | |
| 40024 · Communication | 1,806.27 |
| 40051 · Electric | 14,080.84 |
| 40052 · Garbage | 957.45 |
| 40053 · Propane/Oil | 1,088.21 |
| 40059 · Water/ Sewer | 709.75 |
| 40050 · Utilities - Other | 2,380.97 |
| Total 40050 · Utilities | 21,023.49 |
| 40055 · Small Tools | 54.12 |
| 40056 · Supplies | 22,551.64 |
| 40057 · Postage | 2,064.60 |
| 40058 · Minor Equipment | 697.88 |
| 40061 · Repairs and Maintenance | 14,711.29 |
| 40068 · Permits and Inspections | 876.00 |
| 40075 · Safety | 519.91 |
| 40078 · Property Tax | 485.60 |
| 66001 · *Payroll Expenses | 0.00 |
| 9000 · GV Park | 31,203.92 |
| Total Expense | 1,212,953.24 |
| Net Ordinary Income | 509,885.78 |
| Net Income | 509,885.78 |

12:47 PM
12/12/25
Accrual Basis

# Indian Valley Community Services District
## Balance Sheet
### As of December 12, 2025

| | Dec 12, 25 | | | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 10005 · Plumas Bank 9449 | | | | 518,603.91 |
| 10030 · Petty Cash | | | | 200.00 |
| 10130 · UMPQUA Bank 6454 | | | | 51,310.68 |
| 10135 · UMPQUA 8878 | | | | 6,177.87 |
| 10150 · LAIF | | | | 2,061.92 |
| 10175 · Ca. CLASS Account | | | | 4,164,265.91 |
| 10250 · Plumas Water Reserve 6195 | | | | 4,552.26 |
| Total Checking/Savings | | | | 4,747,172.55 |
| Accounts Receivable | | | | |
| 11000 · Accounts Receivable | | | | 152,819.63 |
| Total Accounts Receivable | | | | 152,819.63 |
| Other Current Assets | | | | |
| 10010 · Accounts Receivable W&S | | | | 402,206.56 |
| 11050 · Other Accounts Receivable | | | | 191,941.89 |
| 11110 · Prepaid Insurance | | | | 88,758.75 |
| Total Other Current Assets | | | | 682,907.20 |
| Total Current Assets | | | | 5,582,899.38 |
| 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 | | |

# Indian Valley Community Services District
## Balance Sheet
### As of December 12, 2025

| | Dec 12, 25 | | |
|---|---|---|---|
| 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 | | |
| Billing Software | 14,900.00 | | |
| 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 | | 1,325,906.32 | |
| Total Fixed Assets | | | 2,632,250.14 |
| 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 | | | 1,074,639.00 |
| 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 | | 519,565.61 | |
| Total 12300 · Construction In Process | | | 2,782,180.71 |
| 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 | | | 9,346,497.27 |
| Other Assets | | | |
| 11120 · Due From Other Funds | | | 29,434.00 |
| Total Other Assets | | | 29,434.00 |
| TOTAL ASSETS | | | 14,958,830.65 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 20000 · Accounts Payable | | | |
| Grant Payable | | 159,442.04 | |

# Indian Valley Community Services District
## Balance Sheet
### As of December 12, 2025

| | | Dec 12, 25 |
|---|---|---|
| 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 | | 21,550.88 |
| 23001 · Customers Deposits - Sewer | | 12,122.53 |
| 23002 · Deposits Payable | | 200.00 |
| 23003 · Water Tender Meter Deposits | | 4,500.00 |
| 23250 · Empower Retirement | | -7,932.90 |
| 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 | | 375,124.31 |
| Total Current Liabilities | | 530,529.46 |
| 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 | | 1,920,839.86 |
| 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 | | 8,452,653.33 |
| Net Income | | 509,885.78 |
| Total Equity | | 13,037,990.79 |
| TOTAL LIABILITIES & EQUITY | | 14,958,830.65 |