

GASQUET COMMUNITY SERVICES DISTRICT

Balance Sheet
As of May 31, 2026

TOTAL				
	As of May 31, 2026	As of May 31, 2025 (custom)	\$ Change (custom)	% Change (custom)
Assets				
Current Assets				
Bank Accounts				
104.00 CIS-ROGUE CU Business Ownership 87	0.00	420.97	-420.97	-100.0 %
104.10 Rogue CU Savings	0.00	43.68	-43.68	-100.0 %
111.00 CCCU Savings 1.5% S5000	53.00	52.35	0.65	1.24 %
111.03 CCCU Checking Account	497,734.09	224,666.36	273,067.73	121.54 %
111.04 CCCU Savings 1% S7000	7.58	7.58	0.00	0.0 %
111.06 GHD Checking Account	0.00	121,569.40	-121,569.40	-100.0 %
Total for Bank Accounts	\$497,794.67	\$346,760.34	\$151,034.33	43.56 %
Other Current Assets				
120.00 GCSD Trade A/R	\$22,494.39	\$21,985.78	\$508.61	2.31 %
121.00 Prepaid Trade Receivables	-7,282.08	-7,511.09	229.01	3.05 %
Total for 120.00 GCSD Trade A/R	\$15,212.31	\$14,474.69	\$737.62	5.1 %
190.00 Prepaid Insurance	0.00	0.00	0.00	
Payroll Refunds	0.00	-2,878.31	2,878.31	100.0 %
QuickBooks Tax Holding Account	0.00		0.00	
Total for Other Current Assets	\$15,212.31	\$11,596.38	\$3,615.93	31.18 %
Total for Current Assets	\$513,006.98	\$358,356.72	\$154,650.26	43.16 %
Fixed Assets				
210.00 (C) Fixed Assets	208,519.20	208,519.20	0.00	0.0 %
211.33 Plant & Equipment Assets	115,676.32	115,676.32	0.00	0.0 %
211.55 Steel Tank	96,102.56	96,102.56	0.00	0.0 %
211.60 CLARIFIER	133,945.20	133,945.20	0.00	0.0 %
211.64 Hydrants and valves	3,472.82	3,472.82	0.00	0.0 %
211.65 FILTER PAD	4,726.03	4,726.03	0.00	0.0 %
211.66 Sand Filter System	234,374.52	234,374.52	0.00	0.0 %
211.74 Treat, Elec & Contact Building	465.83	465.83	0.00	0.0 %
211.81 Generator	17,660.03	17,660.03	0.00	0.0 %

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220.00 A - Buildings	58,973.00	58,973.00	0.00	0.0 %
222.00 A - Equipment	143,446.42	143,446.42	0.00	0.0 %
250.00 Computer Equipment & Software	8,630.20	8,630.20	0.00	0.0 %
255.00 Madame Gasquet Land purchase	8,134.53	8,134.53	0.00	0.0 %
260.00 Land	3,005.00	3,005.00	0.00	0.0 %
270.00 ACCUMULATED DEPRECIATION				
230.00 Fixed Assets - Acc. Depreciation	-637,281.56	-595,281.56	-42,000.00	-7.06 %
Total for 270.00 ACCUMULATED DEPRECIATION	-\$637,281.56	-\$595,281.56	-\$42,000.00	-7.06 %
Total for Fixed Assets	\$399,850.10	\$441,850.10	-\$42,000.00	-9.51 %
Other Assets				
299.00 CAPR-CCCU \$100K 9/19 5YR 1.8	132,811.94	127,803.75	5,008.19	3.92 %
299.01 CAPR-CCCU 125K 2/21 2.05% 5YR (deleted)	0.00	144,536.75	-144,536.75	-100.0 %
299.05 CAP RESV-RCU \$100K 6YR 2.6%	0.00	117,566.88	-117,566.88	-100.0 %
299.06 CAP RESV-LAIF	246,547.86	140,515.95	106,031.91	75.46 %
Total for Other Assets	\$379,359.80	\$530,423.33	-\$151,063.53	-28.48 %
Total for Assets	\$1,292,216.88	\$1,330,630.15	-\$38,413.27	-2.89 %
Liabilities and Equity				
Liabilities				
Current Liabilities				
Accounts Payable				
310.00 Accounts Payable	-14.34	-14.34	0.00	0.0 %
Total for Accounts Payable	-\$14.34	-\$14.34	\$0.00	0.0 %
Credit Cards				
111.07 GCSD Credit Card	2,703.78	2,219.47	484.31	21.82 %

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Total for Credit Cards	\$2,703.78	\$2,219.47	\$484.31	21.82 %
Other Current Liabilities				
315.00 Customer installation deposit	0.00	0.00	0.00	
318.00 Customer Deposits	2,561.14	2,591.14	-30.00	-1.16 %
495.00 Suspense Fund	0.00	0.00	0.00	
Payroll Liabilities	\$0.02	\$0.02	\$0.00	0.0 %
331.00 Acc FED P/R Tax	678.53	5,078.72	-4,400.19	-86.64 %
332.00 Acc CA P/R Tax	164.18	164.18	0.00	0.0 %
346.00 Acc Net P/R	3,577.92	3,577.92	0.00	0.0 %
CA PIT / SDI	-564.81	-564.81	0.00	0.0 %
CA SUI / ETT	-3,762.21	-3,762.21	0.00	0.0 %
Federal Taxes (941/943/944)	-3,516.90	-3,516.90	0.00	0.0 %
Federal Unemployment (940)	-196.03	-196.03	0.00	0.0 %
Franchise Tax Board Garnishment	0.00	0.00	0.00	
SS and Medicare 2024	2,200.10		2,200.10	
Target Levy	0.00	0.00	0.00	
Total for Payroll Liabilities	-\$1,419.20	\$780.89	-\$2,200.09	-281.74 %
Total for Other Current Liabilities	\$1,141.94	\$3,372.03	-\$2,230.09	-66.13 %
Total for Current Liabilities	\$3,831.38	\$5,577.16	-\$1,745.78	-31.3 %
Long-term Liabilities				
122.02 NF Loop Extension LOC	0.00	245,456.25	-245,456.25	-100.0 %
Total for Long-term Liabilities	\$0.00	\$245,456.25	-\$245,456.25	-100.0 %
Total for Liabilities	\$3,831.38	\$251,033.41	-\$247,202.03	-98.47 %
Equity				
3000 Opening Bal Equity	-594.56	-594.56	0.00	0.0 %
400 .00 - INVESTMENT ADJUSTMENT	0.00	0.00	0.00	
401.00 Fund Balance	0.00	0.00	0.00	
405.00 Unrestricted Fund Balance	639,407.80	639,407.80	0.00	0.0 %
410.00 Invested in Capital Assets	705,967.00	705,967.00	0.00	0.0 %
415.00 Restricted Fund Balance	0.00	0.00	0.00	
3900 Retained Earnings	-268,119.12	-43,246.83	-224,872.29	-519.97 %
Net Income	211,724.38	-221,936.67	433,661.05	195.4 %
Total for Equity	\$1,288,385.50	\$1,079,596.74	\$208,788.76	19.34 %
Total for Liabilities and Equity	\$1,292,216.88	\$1,330,630.15	-\$38,413.27	-2.89 %