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02/09/26

Accrual Basis

California Pines CSD
Balance Sheet
As of December 31, 2025

| | <u>Dec 31, 25</u> |
|-------------------------------------|--------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Fire Bank Account | 2,044.40 |
| Premium Business 2741 | -16,816.51 |
| 1010.1 · Reserve Savings Account | 305.77 |
| 1010.2 · Plumas 1638 - Airport Acct | 24,027.42 |
| 1010.3 · Plumas Bank operating | -72,810.80 |
| 1010.4 · Cash Drawer | 471.78 |
| 8496 · Fire Account (NEW) 8496 | 67,418.87 |
| Total Checking/Savings | <u>4,640.93</u> |
| Accounts Receivable | |
| 1090 · AR Clearing Account | 205,413.00 |
| 1100 · Doubtful Accounts | -106,637.00 |
| Total Accounts Receivable | <u>98,776.00</u> |
| Other Current Assets | |
| 1110 · Due from other Funds | 309.45 |
| 12000 · *Undeposited Funds | 280.00 |
| Total Other Current Assets | <u>589.45</u> |
| Total Current Assets | <u>104,006.38</u> |
| Fixed Assets | |
| FIXED ASSET | |
| Accumulated Depreciation | -2,009,528.90 |
| 1200 · Land | 117,118.24 |
| 1210 · Buildings | 445,258.53 |
| 1210.1 · Infastructure | 263,962.00 |
| 1220 · Firetruck Engines | 1,069,454.39 |
| 1220.1 · Transportation vehicles | 221,882.29 |
| 1220.2 · Furniture and Equipment | 491,641.95 |
| Total FIXED ASSET | <u>599,788.50</u> |
| Total Fixed Assets | <u>599,788.50</u> |
| TOTAL ASSETS | <u><u>703,794.88</u></u> |

California Pines CSD
Balance Sheet
As of December 31, 2025

| | Dec 31, 25 |
|---|-------------------|
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2010 · Accounts Payable | -745.53 |
| Total Accounts Payable | -745.53 |
| Other Current Liabilities | |
| CURRENT LIABILITIES | |
| 2030 · COMP ABSENCES PAYABLE | |
| 2030.1 · Sick | -3,928.12 |
| 2030.2 · Vacation | -10,785.57 |
| Total 2030 · COMP ABSENCES PAYABLE | -14,713.69 |
| 2155.2 · CalPERS Contributions | -17,117.64 |
| 2155.3 · Payroll Liabilities | 34,760.14 |
| CURRENT LIABILITIES - Other | -556.14 |
| Total CURRENT LIABILITIES | 2,372.67 |
| Total Other Current Liabilities | 2,372.67 |
| Total Current Liabilities | 1,627.14 |
| Long Term Liabilities | |
| LONG TERM LIABILITIES | |
| 2190 · Deposit Liabilities | 1,361.00 |
| Total LONG TERM LIABILITIES | 1,361.00 |
| Silverado Loan | 3,049.53 |
| Total Long Term Liabilities | 4,410.53 |
| Total Liabilities | 6,037.67 |
| Equity | |
| 3050 · Reserve-CP | -884.12 |
| 32000 · Retained Earnings | 973,019.68 |
| Net Income | -274,378.35 |
| Total Equity | 697,757.21 |
| TOTAL LIABILITIES & EQUITY | 703,794.88 |

**California Pines CSD
Profit & Loss
July through December 2025**

| | <u>Jul - Dec 25</u> |
|---------------------------------|---------------------|
| Ordinary Income/Expense | |
| Income | |
| CSD income | |
| EF | |
| Utility Income not Categorized | 119,697.69 |
| Total EF | <u>119,697.69</u> |
| Total CSD income | 119,697.69 |
| GOV F | |
| 4060 · Current assessments-Fire | 65,577.51 |
| Total GOV F | <u>65,577.51</u> |
| Total Income | <u>185,275.20</u> |
| Gross Profit | 185,275.20 |
| Expense | |
| BENEFITS | |
| Housing | 1,600.00 |
| 5020 · Retirement | 41,866.00 |
| 5035 · Workmans Comp | 18,490.55 |
| 5045 · Health Insurance | 48,474.07 |
| Total BENEFITS | <u>110,430.62</u> |
| Credit Card | 4,132.33 |
| Employee Reimbursement | 429.00 |
| PR | |
| 5010 · Directors Stipend | -214.20 |
| 5010.1 · Gross Wages | 201,589.22 |
| 5010.2 · Health Stipend | 2,625.00 |
| 5010.3 · sick pay | 4,293.97 |
| 5010.4 · Holiday pay | 3,105.69 |
| 5010.5 · vacation | 11,751.25 |
| 5010.7 · Employer PR taxes | 6,706.44 |
| Total PR | <u>229,857.37</u> |

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Accrual Basis

California Pines CSD
Profit & Loss
July through December 2025

| | <u>Jul - Dec 25</u> |
|-------------------------------|---------------------------|
| SS | |
| 5060 · Communications | 6,050.51 |
| 5080 · Meals | 28.84 |
| 5090.1 · Dump Fees | 8,001.00 |
| 5100 · Insurance Exp-liab | 1,179.70 |
| 5120 · R&M Equipment | 24,470.13 |
| 5130 · R&M - Facilities | 6,592.76 |
| 5150 · Dues and Subscriptions | 10,087.60 |
| 5170 · Office Supplies | 5,477.50 |
| 5170.1 · Postage and Delivery | 1,183.06 |
| 5170.2 · Fees | 1,359.00 |
| 5180 · Professional Services | 8,345.00 |
| 5180.1 · Water Test Expense | 435.00 |
| 5180.2 · Legal Expense | 9,913.78 |
| 5180.6 · Permits & licencing | 10,129.00 |
| 5220 · District Expense | 450.00 |
| 5250 · Training & Travel | 1,581.84 |
| 5250.1 · Fuel | 10,643.44 |
| 5260 · Utilities | 9,942.07 |
| Total SS | <u>115,870.23</u> |
| 5160.2 · Bank Service Charges | 314.00 |
| Total Expense | <u>461,033.55</u> |
| Net Ordinary Income | -275,758.35 |
| Other Income/Expense | |
| Other Expense | |
| 80000 · Ask My Accountant | -1,380.00 |
| Total Other Expense | <u>-1,380.00</u> |
| Net Other Income | <u>1,380.00</u> |
| Net Income | <u><u>-274,378.35</u></u> |

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of December 31, 2025

| | Dec 31, 25 | Dec 31, 24 | \$ Change |
|-------------------------------------|-------------------|-------------------|--------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| Fire Bank Account | 2,044.40 | 68,083.27 | -66,038.87 |
| Premium Business 2741 | -16,816.51 | 0.00 | -16,816.51 |
| 1010.1 · Reserve Savings Account | 305.77 | 26,305.77 | -26,000.00 |
| 1010.2 · Plumas 1638 - Airport Acct | 24,027.42 | 44,027.42 | -20,000.00 |
| 1010.3 · Plumas Bank operating | -72,810.80 | 57,908.87 | -130,719.67 |
| 1010.4 · Cash Drawer | 471.78 | 471.78 | 0.00 |
| 8496 · Fire Account (NEW) 8496 | 67,418.87 | 0.00 | 67,418.87 |
| Total Checking/Savings | 4,640.93 | 196,797.11 | -192,156.18 |
| Accounts Receivable | | | |
| 1090 · AR Clearing Account | 205,413.00 | 205,413.00 | 0.00 |
| 1100 · Doubtful Accounts | -106,637.00 | -106,637.00 | 0.00 |
| Total Accounts Receivable | 98,776.00 | 98,776.00 | 0.00 |
| Other Current Assets | | | |
| 1110 · Due from other Funds | 309.45 | 309.45 | 0.00 |
| 12000 · *Undeposited Funds | 280.00 | 280.00 | 0.00 |
| Total Other Current Assets | 589.45 | 589.45 | 0.00 |
| Total Current Assets | 104,006.38 | 296,162.56 | -192,156.18 |
| Fixed Assets | | | |
| FIXED ASSET | | | |
| Accumulated Depreciation | -2,009,528.90 | -2,009,528.90 | 0.00 |
| 1200 · Land | 117,118.24 | 117,118.24 | 0.00 |
| 1210 · Buildings | 445,258.53 | 445,258.53 | 0.00 |
| 1210.1 · Infrastructure | 263,962.00 | 263,962.00 | 0.00 |
| 1220 · Firetruck Engines | 1,069,454.39 | 1,069,454.39 | 0.00 |
| 1220.1 · Transportation vehicles | 221,882.29 | 221,882.29 | 0.00 |
| 1220.2 · Furniture and Equipment | 491,641.95 | 491,641.95 | 0.00 |
| Total FIXED ASSET | 599,788.50 | 599,788.50 | 0.00 |
| Total Fixed Assets | 599,788.50 | 599,788.50 | 0.00 |
| TOTAL ASSETS | 703,794.88 | 895,951.06 | -192,156.18 |

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of December 31, 2025

| | Dec 31, 25 | Dec 31, 24 | \$ Change |
|---|-------------------|-------------------|--------------------|
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2010 · Accounts Payable | -745.53 | -207.53 | -538.00 |
| Total Accounts Payable | -745.53 | -207.53 | -538.00 |
| Other Current Liabilities | | | |
| CURRENT LIABILITIES | | | |
| 2030 · COMP ABSENCES PAYABLE | | | |
| 2030.1 · Sick | -3,928.12 | -3,928.12 | 0.00 |
| 2030.2 · Vacation | -10,785.57 | -10,785.57 | 0.00 |
| Total 2030 · COMP ABSENCES PAYABLE | -14,713.69 | -14,713.69 | 0.00 |
| 2155.2 · CalPERS Contributions | -17,117.64 | -971.21 | -16,146.43 |
| 2155.3 · Payroll Liabilities | 34,760.14 | 8,957.88 | 25,802.26 |
| CURRENT LIABILITIES - Other | -556.14 | 0.00 | -556.14 |
| Total CURRENT LIABILITIES | 2,372.67 | -6,727.02 | 9,099.69 |
| Total Other Current Liabilities | 2,372.67 | -6,727.02 | 9,099.69 |
| Total Current Liabilities | 1,627.14 | -6,934.55 | 8,561.69 |
| Long Term Liabilities | | | |
| LONG TERM LIABILITIES | | | |
| 2190 · Deposit Liabilities | 1,361.00 | 1,361.00 | 0.00 |
| Total LONG TERM LIABILITIES | 1,361.00 | 1,361.00 | 0.00 |
| Silverado Loan | 3,049.53 | 17,231.01 | -14,181.48 |
| Total Long Term Liabilities | 4,410.53 | 18,592.01 | -14,181.48 |
| Total Liabilities | 6,037.67 | 11,657.46 | -5,619.79 |
| Equity | | | |
| 3050 · Reserve-CP | -884.12 | -884.12 | 0.00 |
| 32000 · Retained Earnings | 973,019.68 | 1,098,613.23 | -125,593.55 |
| Net Income | -274,378.35 | -213,435.51 | -60,942.84 |
| Total Equity | 697,757.21 | 884,293.60 | -186,536.39 |
| TOTAL LIABILITIES & EQUITY | 703,794.88 | 895,951.06 | -192,156.18 |

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02/09/26

Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of December 31, 2025

| | % Change |
|-------------------------------------|---------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Fire Bank Account | -97.0% |
| Premium Business 2741 | -100.0% |
| 1010.1 · Reserve Savings Account | -98.8% |
| 1010.2 · Plumas 1638 - Airport Acct | -45.4% |
| 1010.3 · Plumas Bank operating | -225.7% |
| 1010.4 · Cash Drawer | 0.0% |
| 8496 · Fire Account (NEW) 8496 | 100.0% |
| Total Checking/Savings | -97.6% |
| Accounts Receivable | |
| 1090 · AR Clearing Account | 0.0% |
| 1100 · Doubtful Accounts | 0.0% |
| Total Accounts Receivable | 0.0% |
| Other Current Assets | |
| 1110 · Due from other Funds | 0.0% |
| 12000 · *Undeposited Funds | 0.0% |
| Total Other Current Assets | 0.0% |
| Total Current Assets | -64.9% |
| Fixed Assets | |
| FIXED ASSET | |
| Accumulated Depreciation | 0.0% |
| 1200 · Land | 0.0% |
| 1210 · Buildings | 0.0% |
| 1210.1 · Infastructure | 0.0% |
| 1220 · Firetruck Engines | 0.0% |
| 1220.1 · Transportation vehicles | 0.0% |
| 1220.2 · Furniture and Equipment | 0.0% |
| Total FIXED ASSET | 0.0% |
| Total Fixed Assets | 0.0% |
| TOTAL ASSETS | -21.5% |

California Pines CSD
Balance Sheet Prev Year Comparison
As of December 31, 2025

| | % Change |
|---|---------------|
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2010 · Accounts Payable | -259.2% |
| Total Accounts Payable | -259.2% |
| Other Current Liabilities | |
| CURRENT LIABILITIES | |
| 2030 · COMP ABSENCES PAYABLE | |
| 2030.1 · Sick | 0.0% |
| 2030.2 · Vacation | 0.0% |
| Total 2030 · COMP ABSENCES PAYABLE | 0.0% |
| 2155.2 · CalPERS Contributions | -1,662.5% |
| 2155.3 · Payroll Liabilities | 288.0% |
| CURRENT LIABILITIES - Other | -100.0% |
| Total CURRENT LIABILITIES | 135.3% |
| Total Other Current Liabilities | 135.3% |
| Total Current Liabilities | 123.5% |
| Long Term Liabilities | |
| LONG TERM LIABILITIES | |
| 2190 · Deposit Liabilities | 0.0% |
| Total LONG TERM LIABILITIES | 0.0% |
| Silverado Loan | -82.3% |
| Total Long Term Liabilities | -76.3% |
| Total Liabilities | -48.2% |
| Equity | |
| 3050 · Reserve-CP | 0.0% |
| 32000 · Retained Earnings | -11.4% |
| Net Income | -28.6% |
| Total Equity | -21.1% |
| TOTAL LIABILITIES & EQUITY | -21.5% |