Southern Cascades CSD

Statement of Financial Position

As of October 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Five Star Checking (4564)	36,335.17
Five Star MMA (4572)	578,933.97
Five Star Savings LT (3453)	0.00
Total Bank Accounts	**$615,269.14**
Accounts Receivable	
Accounts Receivable (A/R)	84,942.48
Total Accounts Receivable	**$84,942.48**
Other Current Assets	
Accrued Interest	81.98
Accrued Parcel Fees	0.00
Allowance For Bad Debts	-16,235.06
Employee Cash Advances	0.00
Prepaid Expenses	
Other Prepaid Expenditures	32.65
Prepaid Liability & Property Insurance	18,461.59
Prepaid Vehicle Insurance	42,447.82
Prepaid Workers Comp Insurance	52,437.37
Total Prepaid Expenses	**113,379.43**
QuickBooks Tax Holding Account	462.21
Uncategorized Asset	0.00
Undeposited Funds	0.00
Total Other Current Assets	**$97,688.56**
Total Current Assets	**$797,900.18**
Fixed Assets	
Accumulated Depreciation	-930,143.25
Buildings & Improvements	54,543.56
Machinery & Equipment	176,512.15
Office Equipment	9,618.63
Vehicles	1,032,436.86
Total Fixed Assets	**$342,967.95**
TOTAL ASSETS	**$1,140,868.13**

Southern Cascades CSD

Statement of Financial Position

As of October 31, 2026

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	55,606.01
Total Accounts Payable	**$55,606.01**
Credit Cards	
Five Star Credit Card (4253)	4,351.00
Total Credit Cards	**$4,351.00**
Other Current Liabilities	
Customer Prepayments	0.00
Deferred Revenue	34.33
Direct Deposit Payable	0.00
Payroll Liabilities	0.00
Accrued Payroll	31,553.00
CA PIT / SDI	0.00
CA SUI / ETT	270.94
CDTFA EWO Taxes & Fees - K. Ragsdale	0.00
Federal Taxes (941/943/944)	191.24
HRA Liability	0.00
Modoc County Superior Court G. Breiner	0.00
NV Unemployment Tax	0.00
OR Income Tax	0.00
OR Paid Family and Medical Leave	0.00
OR Statewide Transit Taxes	0.00
SIMPLE IRA	0.00
Total Payroll Liabilities	**32,015.18**
Reimbursements	226.67
Total Other Current Liabilities	**$32,276.18**
Total Current Liabilities	**$92,233.19**
Long-Term Liabilities	
Everbank Installment Sale Note	317,000.00
Muni Finance Loan	21,908.29
VL#1 Umpqua Equipment Financing 12-2024	38,786.79
VL#2 Umpqua Equipment Financing 02-2025	76,126.17
VL#3 Umpqua Equipment Financing 11-2025	57,485.04
VL#4 Umpqua Equipment Financing 10-2026	57,989.22
Total Long-Term Liabilities	**$569,295.51**
Total Liabilities	**$661,528.70**

Southern Cascades CSD

Statement of Financial Position

As of October 31, 2026

	TOTAL
Equity	
Fund Balances Available (Retained Earnings)	580,421.69
Opening Balance Equity	2.73
Net Revenue	-101,084.99
Total Equity	**$479,339.43**
TOTAL LIABILITIES AND EQUITY	**$1,140,868.13**