

Big River Community Services District
Balance Sheet
As of May 20, 2026

	Total	
	As of May 20, 2026	As of May 20, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
AZCR - PARK OPERATIONS	41,149.01	69,752.82
Cash-Operating-Chase		
HCB-Contingency	0.00	0.00
HCB-PARK OPERATIONS		
HCB-SAVINGS	0.00	0.00
Horizon Community Bank	0.00	0.00
Total for Bank Accounts	41,149.01	69,752.82
Accounts Receivable		
Accounts Receivable	\$0.00	\$0.00
Allowance for Doubtful Accounts		
Bad Debt - Non-Current	\$0.00	\$0.00
Total for Allowance for Doubtful Accounts	\$0.00	\$0.00
Bad Debt - Current	\$0.00	\$0.00
Other Receivable	\$0.00	\$0.00
Property Tax Receivable	\$0.00	\$0.00
Special Assessment Receivable		
Current	\$0.00	\$0.00
Non-Current	\$0.00	\$0.00
Total for Special Assessment Receivable	\$0.00	\$0.00
Total for Accounts Receivable	\$0.00	\$0.00
Other Current Assets		
Credit Card Receivables	27.58	27.58
Petty Cash - OFFICE	251.14	251.14
QuickBooks Tax Holding Account	1,397.43	
Uncategorized Asset	-7,614.42	-7,614.42
Undeposited Funds	1,822.56	1,822.56
Total for Other Current Assets	-\$4,115.71	-\$5,513.14
Total for Current Assets	\$37,033.30	\$64,239.68
Fixed Assets		
A/D - Park Improvements	-12,889.39	-12,889.39
Fixed Assets (Net)		
Accumulated Depreciation	\$0.00	\$0.00
A/D - Bldgs and Improvements	-170,016.34	-170,016.34
A/D - Equipment	-2,013.06	-2,013.06

Total for Accumulated Depreciation	-\$172,029.40	-\$172,029.40
Fixed Assets		
Building and Improvements	185,354.47	185,354.47
Equipment	27,317.19	27,317.19
Land	104,520.00	104,520.00
Park Equipment	26,221.86	26,221.86
Park Improvements	25,920.97	21,870.97
Vehicles	\$0.00	\$0.00
Total for Fixed Assets	\$369,334.49	\$365,284.49
Total for Fixed Assets (Net)	\$197,305.09	\$193,255.09
Total for Fixed Assets	\$184,415.70	\$180,365.70
Other Assets		
Electricity Deposit	2,073.00	2,073.00
InterFund Transfer	\$0.00	\$0.00
Prepaid Insurance	\$0.00	\$0.00
Total for Other Assets	\$2,073.00	\$2,073.00
Total for Assets	\$223,522.00	\$246,678.38
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	\$0.00	\$0.00
Total for Accounts Payable	\$0.00	\$0.00
Other Current Liabilities		
Accrued Liabilities	-1,806.00	-1,806.00
Board Payables	283.51	283.51
Property Taxes	-821.86	-821.86
Total for Board Payables	-\$538.35	-\$538.35
Direct Deposit Liabilities	-9,967.54	-9,967.54
Direct Deposit Payable	\$0.00	\$0.00
Payroll Liabilities	-5,698.68	-5,698.68
Accrued Payroll-PTO	1,385.50	1,385.50
Accrued Payroll - Salaries & Wa	-9,639.07	-9,639.07
Accrued P/R Taxes	-3,097.40	-3,097.40
CA PIT / SDI	-2,260.36	-2,372.65
CA SUI / ETT	-889.18	-1,069.87
Child Support	\$0.00	\$0.00
Federal Taxes (941/944)	-4,491.79	-5,512.23
Federal Unemployment (940)	29.49	-54.51
Federal Withholding Taxes	-5,052.70	-5,052.70
FICA	3,147.73	3,147.73
FUTA	402.40	402.40
Medicare	\$0.00	\$0.00

SDI	913.60	913.60
State Withholding Taxes	435.82	435.82
SUTA	2,071.22	2,071.22
Workman's Compensation	-19,057.23	-13,007.49
Total for Payroll Liabilities	-\$41,800.65	-\$37,148.33
Unearned Rent	\$0.00	\$0.00
Total for Other Current Liabilities	-\$54,112.54	-\$49,460.22
Total for Current Liabilities	-\$54,112.54	-\$49,460.22
Total for Liabilities	-\$54,112.54	-\$49,460.22
Equity		
Investment In Fixed Assets	139,352.96	139,352.96
Opening Bal Equity	60,022.53	60,022.53
Retained Earnings	136,904.40	147,073.85
Net Income	-10,345.14	-2,010.53
Total for Equity	\$325,934.75	\$344,438.81
Total for Liabilities and Equity	\$271,822.21	\$294,978.59

Cash Basis Wednesday, May 20, 2026 07:31 PM GMTZ