

Ochoco West Water and Sanitary Authority
Balance Sheet
As of April 28, 2026

	<u>Apr 28, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1060 · Chase Bank Checking	
General Fund	-541,043.10
platinum business	2,500.00
Rental Fund	127,754.26
Sanitary Reserve	282,541.00
Sewer Operating Fund	-4,018.33
Water Operating Fund	98,373.88
Water Reserve	185,814.00
1060 · Chase Bank Checking - Other	-41,278.64
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Total 1060 · Chase Bank Checking	110,643.07
1061 · Chase Savings	101,122.01
1062 · Chase USDA Savings	29,519.43
1063 · Chase CD	239,104.00
1064 · Platinum Business Checking	2,902.35
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Total Checking/Savings	483,290.86
Accounts Receivable	
1120 · Accounts Receivable	23,573.17
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Total Accounts Receivable	23,573.17
Other Current Assets	
1230 · Prior Levied Taxes Receivable	3,178.33
1470 · Prepaid Expenses	252,490.06
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Total Other Current Assets	255,668.39
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Total Current Assets	762,532.42
Fixed Assets	
Flow Sensor	2,185.65
Kubota RTV	29,803.95
1210 · Land	117,649.50
1213 · Water System	1,161,074.42
1214 · Treatment Facility	857,819.21
1215 · Accum Depr. - Systems	-1,137,433.22
1216 · Rental House Improvements	3,196.00
1218 · Shop Improvements	5,998.48
1220 · Equipment	215,577.26

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1221 · Office Equipment	2,950.98
1225 · Accum Depr - Equipment	-161,196.91
Total Fixed Assets	1,097,625.32
Other Assets	
PacificCorp Refund Credit	1,238.73
Total Other Assets	1,238.73
TOTAL ASSETS	1,861,396.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-576.00
Total Accounts Payable	-576.00
Other Current Liabilities	
2100 · Payroll Liabilities	
2101 · Net Wages	41,684.60
2102 · Federal Taxes Payable	-40,273.16
2103 · State Taxes Payable	-14,107.61
2100 · Payroll Liabilities - Other	-3,587.54
Total 2100 · Payroll Liabilities	-16,283.71
2865 · Accrued Interest Payable	1,107.64
Total Other Current Liabilities	-15,176.07
Total Current Liabilities	-15,752.07
Long Term Liabilities	
2550 · USDA Note Payable	187,342.59
2560 · John Deere Financial	1,693.18
2561 · Kubota Credit Corp	20,149.51
Total Long Term Liabilities	209,185.28
Total Liabilities	193,433.21

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Equity	
3000 · Opening Bal Equity	2,500.00
3010 · Working Capital - General Fund	103,611.47
3011 · Working Cap- Sanitary Operati...	310.03
3012 · Working Cap- Water Operations	232,243.74
3020 · Working Capital- Rental Fund	99,274.09
3030 · Working Cap- Sanitary Res Fund	282,540.92
3040 · Working Cap- Water Res Fund	185,813.79
3800 · Net Assets - Other	774,951.85
3900 · Retained Earnings	39,281.63
Net Income	-52,564.26
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Total Equity	1,667,963.26
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TOTAL LIABILITIES & EQUITY	1,861,396.47
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