

## **Agenda Item 5A3**

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DONNER SUMMIT PUBLIC UTILITY DISTRICT  
SCHEDULE OF CASH AND DEBT RESTRICTED RESERVES  
MAY 31, 2026

| <u>Bank Account</u>                       | <u>Reserve</u>                                | <u>Book Balance</u> | <u>Reserves<br/>Restricted</u> |
|-------------------------------------------|-----------------------------------------------|---------------------|--------------------------------|
| Five Star #5723 Money Market              |                                               | \$ 1,151,162.10     |                                |
| Five Star Bank #5715 General Disbursement |                                               | (96,817.41)         |                                |
| Five Star Bank #5693 Main Checking        |                                               | 150,000.00          |                                |
| LAIF                                      |                                               | 3,705.98            |                                |
|                                           | WWTP Loan Reserve (CWSRF 12-805)              |                     | 719,191.03                     |
|                                           | Lake Angela WTP Loan Reserve (DWSRF D1502044) |                     | 18,187.28                      |
|                                           | Big Bend Reserve (USDA Loan 1)                |                     | 5,662.40                       |
|                                           | Big Bend Reserve (USDA Loan 2)                |                     | 2,325.60                       |
|                                           | Big Bend Assessment                           |                     | 11,284.57                      |
|                                           | Big Bend Loan Fund (USDA Loan 1)              |                     | 8,257.67                       |
|                                           | Big Bend Loan Fund (USDA Loan 2)              |                     | 3,391.50                       |
| <b>Totals</b>                             |                                               | <u>1,208,050.67</u> | <u>768,300.05</u>              |
| Unrestricted Cash Available               |                                               |                     | <u>\$ 439,750.62</u>           |

DONNER SUMMIT PUBLIC UTILITY DISTRICT  
SCHEDULE OF WATER AND SEWER CASH  
MAY 31, 2026

|                                                | Water               | Sewer               | Total               |
|------------------------------------------------|---------------------|---------------------|---------------------|
| Cash Balance, June 30, 2025                    | \$ (381,741)        | \$ 1,656,109        | \$ 1,274,368        |
| Change in Net Position                         | (57,587)            | 901,722             | 844,135             |
| Admin Change in Net Position Allocated 24%/76% | (149,077)           | (472,077)           | (621,154)           |
| Change in Accounts Receivable                  | 996                 | (59,166)            | (58,170)            |
| Change in Prepaids - Admin Allocated 24%/76%   | (4,214)             | (8,408)             | (12,622)            |
| Change in Accounts Payable                     | (33,456)            | (129,705)           | (163,161)           |
| Change in Truckee Fire AR                      | -                   | 11,955              | 11,955              |
| Accrued Pension Payments                       | (12,774)            | (44,740)            | (57,514)            |
| Change in Land Lease                           | -                   | (1,903)             | (1,903)             |
| PG&E Loan Payments                             | (1,820)             | (5,763)             | (7,583)             |
| Cash Balance, May 31, 2026                     | <u>\$ (639,673)</u> | <u>\$ 1,848,024</u> | <u>\$ 1,208,351</u> |