Exhibit D-5
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OLYMPIC VALLEY PUBLIC SERVICE DISTRICT
SUMMARY FINANCIALS
June 30, 2026

	UTILITY		FIRE		CAPITAL		TOTAL	
	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
REVENUES & EXPENSES								
Revenue	5,422,478	5,572,336	5,350,878	5,381,458	821,619	438,048	11,594,974	11,391,842
Expenses	3,686,542	4,353,760	4,527,948	5,092,347	100,416	91,944	8,314,906	9,538,051
Surplus (Deficit)	1,735,935	1,218,576	822,930	289,111	721,203	346,104	3,280,068	1,853,791

	UTILITY		FIRE		CAPITAL		TOTAL	
BALANCE SHEET	CY BALANCE	PY BALANCE	BALANCE	PY BALANCE	BALANCE	PY BALANCE	BALANCE	PY BALANCE
ASSETS								
Current Assets	1,448,303	652,077	1,956,485	420,050	12,773,910	12,444,618	16,178,698	13,516,745
Noncurrent Assets	11,371,141	11,229,987	6,055,224	5,888,641	(318,247)	(710,158)	17,108,118	16,408,470
Deferred Outflows	966,959	902,883	1,095,801	1,508,677	-	-	2,062,760	2,411,559
Total Assets	**13,786,403**	**12,784,946**	**9,107,510**	**7,817,368**	**12,455,663**	**11,734,460**	**35,349,575**	**32,336,775**
	-	-	-	-	-	-		
LIABILITIES								
Current Liabilities	730,387	745,834	1,489,292	617,515	-	-	2,219,679	1,363,349
Long-term Liabilities	1,004,727	1,383,811	3,660,611	3,798,254	-	-	4,665,338	5,182,065
Deferred Inflows	761,755	461,487	677,475	321,619	-	-	1,439,230	783,106
Total Liabilities	**2,496,869**	**2,591,133**	**5,827,378**	**4,737,388**	**-**	**-**	**8,324,247**	**7,328,521**
NET POSITION								
Investment in Capital Assets	10,193,814	9,948,559	2,695,384	2,966,401	-	-	12,889,198	12,914,960
Water Capital	-	-	-	-	623,046	623,046	623,046	623,046
Sewer Capital	-	-	-	-	484,748	484,748	484,748	484,748
Fire Capital	-	-	-	-	100,468	100,468	100,468	100,468
Water Reserves	-	-	-	-	3,082,720	3,082,720	3,082,720	3,082,720
Sewer Reserves	-	-	-	-	4,845,138	4,845,138	4,845,138	4,845,138
Garbage Reserves	-	-	-	-	143,246	143,246	143,246	143,246
Fire Reserves	-	-	-	-	2,299,985	2,299,985	2,299,985	2,299,985
Bike Trail Snow Removal Reserves	-	-	-	-	155,109	155,109	155,109	155,109
Current Year Net Income	1,095,720	245,255	584,747	113,579	721,203	-	2,401,670	358,834
Total Net Position	**11,289,534**	**10,193,814**	**3,280,131**	**3,079,980**	**12,455,663**	**11,734,460**	**27,025,329**	**25,008,254**
Total Liabilities and Net Position	**13,786,403**	**12,784,946**	**9,107,510**	**7,817,368**	**12,455,663**	**11,734,460**	**35,349,575**	**32,336,775**

HEADCOUNT - FTE ONLY	Current	Vacancies	Current	Vacancies			Current	Vacancies
	14	-	12	1			26	1