

## California Pines CSD

## Balance Sheet

As of December 31, 2023

|  | <u>Dec 31, 23</u>          |
|--|----------------------------|
| <b>ASSETS</b>                          |                            |
| <b>Current Assets</b>                  |                            |
| <b>Checking/Savings</b>                |                            |
| Fire Bank Account                      | 66,540.36                  |
| 1010.1 · Reserve Savings Account       | 26,263.60                  |
| 1010.2 · Plumas 1638 - Airport Acct    | 33,959.54                  |
| 1010.3 · Plumas Bank operating         | 233,275.58                 |
| 1010.4 · Cash Drawer                   | 471.78                     |
| <b>Total Checking/Savings</b>          | <u>360,510.86</u>          |
| <b>Accounts Receivable</b>             |                            |
| 1090 · AR Clearing Account             | 210,941.50                 |
| 1100 · Doubtful Accounts               | -106,637.00                |
| <b>Total Accounts Receivable</b>       | <u>104,304.50</u>          |
| <b>Other Current Assets</b>            |                            |
| 1110 · Due from other Funds            | 309.45                     |
| <b>Total Other Current Assets</b>      | <u>309.45</u>              |
| <b>Total Current Assets</b>            | 465,124.81                 |
| <b>Fixed Assets</b>                    |                            |
| <b>FIXED ASSET</b>                     |                            |
| Accumulated Depreciation               | -1,742,296.90              |
| 1200 · Land                            | 117,118.24                 |
| 1210 · Buildings                       | 445,258.53                 |
| 1210.1 · Infrastructure                | 263,962.00                 |
| 1220 · Firetruck Engines               | 958,191.42                 |
| 1220.1 · Transportation vehicles       | 221,882.29                 |
| 1220.2 · Furniture and Equipment       | 356,477.17                 |
| <b>Total FIXED ASSET</b>               | <u>620,592.75</u>          |
| <b>Total Fixed Assets</b>              | <u>620,592.75</u>          |
| <b>TOTAL ASSETS</b>                    | <u><u>1,085,717.56</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>        |                            |
| <b>Liabilities</b>                     |                            |
| <b>Current Liabilities</b>             |                            |
| <b>Accounts Payable</b>                |                            |
| 2010 · Accounts Payable                | -207.53                    |
| <b>Total Accounts Payable</b>          | -207.53                    |
| <b>Other Current Liabilities</b>       |                            |
| <b>CURRENT LIABILITIES</b>             |                            |
| 2155.2 · CalPERS Contributions         | 17,778.36                  |
| 2155.3 · Payroll Liabilities           | 23,754.66                  |
| <b>Total CURRENT LIABILITIES</b>       | <u>41,533.02</u>           |
| <b>Total Other Current Liabilities</b> | <u>41,533.02</u>           |
| <b>Total Current Liabilities</b>       | 41,325.49                  |
| <b>Long Term Liabilities</b>           |                            |
| <b>LONG TERM LIABILITIES</b>           |                            |
| 2190 · Deposit Liabilities             | 1,361.00                   |
| <b>Total LONG TERM LIABILITIES</b>     | 1,361.00                   |
| Silverado Loan                         | 34,957.86                  |
| <b>Total Long Term Liabilities</b>     | <u>36,318.86</u>           |
| <b>Total Liabilities</b>               | 77,644.35                  |

11:31 AM

01/16/24

Accrual Basis

# California Pines CSD

## Balance Sheet

As of December 31, 2023

---

|                                       | <u>Dec 31, 23</u>   |
|---------------------------------------|---------------------|
| Equity                                |                     |
| 3050 · Reserve-CP                     | -884.12             |
| 32000 · Retained Earnings             | 941,519.26          |
| Net Income                            | 67,438.07           |
|                                       | <hr/>               |
| Total Equity                          | 1,008,073.21        |
|                                       | <hr/>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>1,085,717.56</b> |
|                                       | <hr/> <hr/>         |