

## California Pines CSD Balance Sheet Prev Year Comparison As of October 31, 2024

	Oct 31, 24	Oct 31, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Fire Bank Account	68,083.27	10,883.08	57,200.19	525.6%
1010.1 · Reserve Savings Account	26,302.31	26,260.15	42.16	0.2%
1010.2 · Plumas 1638 - Airport Acct	44,021.63	23,955.19	20,066.44	83.8%
1010.3 · Plumas Bank operating	158,286.59	263,256.38	-104,969.79	-39.9%
1010.4 · Cash Drawer	471.78	471.78	0.00	0.0%
<b>Total Checking/Savings</b>	297,165.58	324,826.58	-27,661.00	-8.5%
<b>Accounts Receivable</b>				
1090 · AR Clearing Account	207,397.50	206,766.00	631.50	0.3%
1100 · Doubtful Accounts	-106,637.00	-106,637.00	0.00	0.0%
<b>Total Accounts Receivable</b>	100,760.50	100,129.00	631.50	0.6%
<b>Other Current Assets</b>				
1110 · Due from other Funds	309.45	309.45	0.00	0.0%
12000 · *Undeposited Funds	280.00	420.00	-140.00	-33.3%
<b>Total Other Current Assets</b>	589.45	729.45	-140.00	-19.2%
<b>Total Current Assets</b>	398,515.53	425,685.03	-27,169.50	-6.4%
<b>Fixed Assets</b>				
<b>FIXED ASSET</b>				
Accumulated Depreciation	-1,874,185.90	-1,874,185.90	0.00	0.0%
1200 · Land	117,118.24	117,118.24	0.00	0.0%
1210 · Buildings	445,258.53	445,258.53	0.00	0.0%
1210.1 · Infrastructure	263,962.00	263,962.00	0.00	0.0%
1220 · Firetruck Engines	1,069,454.39	1,069,454.39	0.00	0.0%
1220.1 · Transportation vehicles	221,882.29	221,882.29	0.00	0.0%
1220.2 · Furniture and Equipment	491,641.95	491,641.95	0.00	0.0%
<b>Total FIXED ASSET</b>	735,131.50	735,131.50	0.00	0.0%
<b>Total Fixed Assets</b>	735,131.50	735,131.50	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>1,133,647.03</b>	<b>1,160,816.53</b>	<b>-27,169.50</b>	<b>-2.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
2010 · Accounts Payable	-207.53	-207.53	0.00	0.0%
<b>Total Accounts Payable</b>	-207.53	-207.53	0.00	0.0%

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<b>Other Current Liabilities</b>				
<b>CURRENT LIABILITIES</b>				
2155.2 · CalPERS Contributions	3,437.43	12,106.36	-8,668.93	-71.6%
2155.3 · Payroll Liabilities	3,161.81	12,530.41	-9,368.60	-74.8%
<b>Total CURRENT LIABILITIES</b>	6,599.24	24,636.77	-18,037.53	-73.2%
<b>Total Other Current Liabilities</b>	6,599.24	24,636.77	-18,037.53	-73.2%
<b>Total Current Liabilities</b>	6,391.71	24,429.24	-18,037.53	-73.8%
<b>Long Term Liabilities</b>				
<b>LONG TERM LIABILITIES</b>				
2190 · Deposit Liabilities	1,361.00	1,361.00	0.00	0.0%
<b>Total LONG TERM LIABILITIES</b>	1,361.00	1,361.00	0.00	0.0%
<b>Silverado Loan</b>	21,958.17	36,139.65	-14,181.48	-39.2%
<b>Total Long Term Liabilities</b>	23,319.17	37,500.65	-14,181.48	-37.8%
<b>Total Liabilities</b>	29,710.88	61,929.89	-32,219.01	-52.0%
<b>Equity</b>				
3050 · Reserve-CP	-884.12	-884.12	0.00	0.0%
32000 · Retained Earnings	1,218,014.43	1,052,454.21	165,560.22	15.7%
Net Income	-113,194.16	47,316.55	-160,510.71	-339.2%
<b>Total Equity</b>	1,103,936.15	1,098,886.64	5,049.51	0.5%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,133,647.03</b>	<b>1,160,816.53</b>	<b>-27,169.50</b>	<b>-2.3%</b>