

**California Pines CSD**  
**Balance Sheet**  
As of November 30, 2021

	Nov 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Fire Bank Account	317,557.86
1010.1 · Reserve Savings Account	114,262.57
1010.2 · Plumas 1638 - Airport Acct	23,913.37
1010.3 · Plumas Bank operating	-112,235.41
1010.4 · Cash Drawer	471.78
<b>Total Checking/Savings</b>	343,970.17
<b>Accounts Receivable</b>	
1090 · AR Clearing Account	187,189.00
1100 · Doubtful Accounts	-106,637.00
<b>Total Accounts Receivable</b>	80,552.00
<b>Other Current Assets</b>	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	300.00
2120 · Payroll Asset	-6,643.59
<b>Total Other Current Assets</b>	-6,034.14
<b>Total Current Assets</b>	418,488.03
<b>Fixed Assets</b>	
<b>FIXED ASSET</b>	
Accumulated Depreciation	-1,570,589.03
1200 · Land	80,494.17
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	883,191.42
1220.1 · Transportation vehicles	135,951.12
1220.2 · Furniture and Equipment	267,160.72
<b>Total FIXED ASSET</b>	505,428.93
<b>Total Fixed Assets</b>	505,428.93
<b>TOTAL ASSETS</b>	<b>923,916.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	-1,384.83
<b>Total Accounts Payable</b>	-1,384.83
<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	7,125.30
2155.2 · CalPERS Contributions	4,721.94
2155.3 · Payroll Liabilities	12,015.87
<b>CURRENT LIABILITIES - Other</b>	-47.99
<b>Total CURRENT LIABILITIES</b>	23,815.12
<b>Total Other Current Liabilities</b>	23,815.12
<b>Total Current Liabilities</b>	22,430.29

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Accrual Basis

California Pines CSD  
**Balance Sheet**  
As of November 30, 2021

	<u>Nov 30, 21</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,534.50
<b>Total LONG TERM LIABILITIES</b>	<u>1,534.50</u>
<b>Total Long Term Liabilities</b>	<u>1,534.50</u>
<b>Total Liabilities</b>	23,964.79
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	954,722.68
Net Income	-53,967.73
<b>Total Equity</b>	<u>899,952.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>923,916.96</u></u>

**California Pines CSD**  
**Balance Sheet**  
As of December 31, 2021

	Dec 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Fire Bank Account	207,202.25
1010.1 · Reserve Savings Account	39,270.29
1010.2 · Plumas 1638 - Airport Acct	23,914.39
1010.3 · Plumas Bank operating	-256,893.40
1010.4 · Cash Drawer	471.78
<b>Total Checking/Savings</b>	13,965.31
<b>Accounts Receivable</b>	
1090 · AR Clearing Account	186,242.50
1100 · Doubtful Accounts	-106,637.00
<b>Total Accounts Receivable</b>	79,605.50
<b>Other Current Assets</b>	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	660.00
2120 · Payroll Asset	-6,643.59
<b>Total Other Current Assets</b>	-5,674.14
<b>Total Current Assets</b>	87,896.67
<b>Fixed Assets</b>	
<b>FIXED ASSET</b>	
Accumulated Depreciation	-1,570,589.03
1200 · Land	80,494.17
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	883,191.42
1220.1 · Transportation vehicles	135,951.12
1220.2 · Furniture and Equipment	267,160.72
<b>Total FIXED ASSET</b>	505,428.93
<b>Total Fixed Assets</b>	505,428.93
<b>TOTAL ASSETS</b>	<b>593,325.60</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	-2,263.53
<b>Total Accounts Payable</b>	-2,263.53
<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	7,125.30
2155.2 · CalPERS Contributions	-2,461.28
2155.3 · Payroll Liabilities	15,709.39
<b>CURRENT LIABILITIES - Other</b>	-47.99
<b>Total CURRENT LIABILITIES</b>	20,325.42
<b>Total Other Current Liabilities</b>	20,325.42
<b>Total Current Liabilities</b>	18,061.89

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Accrual Basis

California Pines CSD

Balance Sheet

As of December 31, 2021

	<u>Dec 31, 21</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,534.50
Total LONG TERM LIABILITIES	<u>1,534.50</u>
Total Long Term Liabilities	<u>1,534.50</u>
Total Liabilities	19,596.39
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	954,722.68
Net Income	<u>-380,190.69</u>
Total Equity	<u>573,729.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>593,325.60</u></u>