

River Pines Public Utility District
Balance Sheet
As of February 28, 2017

| | Feb 28, 17 |
|-----------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank Accounts | |
| El Dorado Checking | 21,628.09 |
| El Dorado Checking-5866 SRAFPP | 823.11 |
| El Dorado Checking - 3101 Laif | 521.59 |
| El Dorado Savings - Deposits | 28,921.11 |
| El Dorado Savings - DWSRF 7714 | 100.00 |
| Total Bank Accounts | 51,993.90 |
| California Bank & Trust - Water | 18,151.17 |
| Change Till | 75.00 |
| LAIF Investment Fund - Sewer | 312,497.69 |
| Total Checking/Savings | 382,717.76 |
| Accounts Receivable | |
| 11000 - Accounts Receivable | 86,034.36 |
| Total Accounts Receivable | 86,034.36 |
| Other Current Assets | |
| 12000 - Undeposited Funds | -4,932.61 |
| Total Other Current Assets | -4,932.61 |
| Total Current Assets | 463,819.51 |
| Fixed Assets | |
| Accumulated Depreciation | -1,015,908.00 |
| Fixed Assets | |
| Building - Sewer | 3,139.93 |
| Building - Water | 80,441.78 |
| Equipment - Sewer | 42,219.85 |
| Equipment - Water | 103,508.65 |
| Land - Sewer | 1,952.12 |
| Land - Water | 13,310.51 |
| Office Equipment - Sewer | 4,676.99 |
| Office Equipment - Water | 5,115.26 |
| System - Sewer | 603,941.83 |
| System - Water | 792,643.61 |
| Total Fixed Assets | 1,650,950.53 |
| Work In Progress - SRAFPP | 28,253.57 |
| Total Fixed Assets | 663,296.10 |
| Other Assets | |
| Utility Encroachment - Deposit | 828.18 |
| Total Other Assets | 828.18 |
| TOTAL ASSETS | 1,127,943.79 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 - Accounts Payable | -333.34 |
| Total Accounts Payable | -333.34 |
| Other Current Liabilities | |
| Payroll Taxes | -6.68 |
| Security Deposits - 50/50 W/S | 4,733.15 |
| Vacation Payable - 50/50 W/S | 8,120.57 |

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|--|----------------------------|
| Total Other Current Liabilities | 12,847.04 |
| Total Current Liabilities | 12,513.70 |
| Long Term Liabilities | |
| Bank & Trust - Water | 90,250.00 |
| Deferred Grant Income | 28,252.50 |
| Total Long Term Liabilities | 118,502.50 |
| Total Liabilities | 131,016.20 |
| Equity | |
| 32000 · Retained Earnings | 984,632.75 |
| Net Income | 12,294.84 |
| Total Equity | 996,927.59 |
| TOTAL LIABILITIES & EQUITY | <u><u>1,127,943.79</u></u> |