

River Pines Public Utility District
Balance Sheet
As of April 30, 2018

| | Apr 30, 18 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Bank Accounts | |
| El Dorado Checking | 15,456.03 |
| El Dorado Checking-5866 FEMA | 9,682.63 |
| El Dorado Checking - 3101 Laif | 813.14 |
| El Dorado Savings-9447 Capital | 3,010.10 |
| El Dorado Savings - Deposits | 33,689.05 |
| El Dorado Savings - DWSRF 7714 | 1,869.95 |
| Total Bank Accounts | 64,520.90 |
| California Bank & Trust - Water | 20,013.10 |
| Change Till | 75.00 |
| LAIF Investment Fund - Sewer | 297,620.41 |
| Total Checking/Savings | 382,229.41 |
| Accounts Receivable | |
| 11000 · Accounts Receivable | 73,909.23 |
| 11200 · Allowance for Doubtful Accounts | -37,000.00 |
| Total Accounts Receivable | 36,909.23 |
| Other Current Assets | |
| 12000 · Undeposited Funds | -3,772.75 |
| Total Other Current Assets | -3,772.75 |
| Total Current Assets | 415,365.89 |
| Fixed Assets | |
| Accumulated Depreciation | -1,056,880.00 |
| Fixed Assets | |
| Building - Sewer | 5,789.94 |
| Building - Water | 80,441.78 |
| Equipment - Sewer | 42,219.85 |
| Equipment - Water | 104,650.92 |
| 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 | 1,654,742.81 |
| Work In Progress - DWSRF | 165,748.28 |
| Total Fixed Assets | 763,611.09 |
| Other Assets | |
| Utility Encroachment - Deposit | 828.18 |
| Total Other Assets | 828.18 |
| TOTAL ASSETS | 1,179,805.16 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 2,083.33 |
| Total Accounts Payable | 2,083.33 |
| Other Current Liabilities | |
| Payroll Taxes | -5,361.90 |

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| | <u>Apr 30, 18</u> |
|---------------------------------------|-----------------------------------|
| Security Deposits - 50/50 W/S | 3,833.15 |
| Total Other Current Liabilities | <u>-1,528.75</u> |
| Total Current Liabilities | 554.58 |
| Long Term Liabilities | |
| Bank & Trust - Water | 80,750.00 |
| Deferred Grant Income | <u>165,749.00</u> |
| Total Long Term Liabilities | <u>246,499.00</u> |
| Total Liabilities | 247,053.58 |
| Equity | |
| 32000 · Retained Earnings | 925,425.63 |
| Net Income | <u>7,325.95</u> |
| Total Equity | <u>932,751.58</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>1,179,805.16</u></u> |