

Northern Sierra Air Quality Management District

01/08/24

Balance Sheet

Accrual Basis

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
10-1000 · Cash, Operating General Fund	718,627.81
10-1003 · Cash, Bank Payroll Operating	358,429.94
10-1004 · Cash, GovPay Operating	133,073.73
10-1400 · Burn Box Petty Cash - GV	80.14
10-1401 · Portola Cash Box	6.59
20-1000 · Cash, Restricted Fund	2,297,570.27
Total Checking/Savings	3,507,788.48
Accounts Receivable	
10-1301 · Retires Health Premium Share	338.86
Total Accounts Receivable	338.86
Other Current Assets	
10-1302 · Office Lease Security Lease Dep	1,214.00
Total Other Current Assets	1,214.00
Total Current Assets	3,509,341.34
Fixed Assets	
10-1700 · Capital Asset, Net of Depreciat	
10-1701 · Equipment (GASB)	380,390.00
10-1702 · Vehicles (GASB)	116,998.00
10-1703 · Office Equipment Furniture	73,455.00
10-1710 · Accumulated Deprecation Total	
10-1711 · Accum Depr Field Equip	-267,168.00
10-1712 · Accum Depr Equip Vehicles	-77,096.00
10-1713 · Accumulated Depr Office Equip	-55,109.00
Total 10-1710 · Accumulated Deprecation Total	-399,373.00
Total 10-1700 · Capital Asset, Net of Depreciat	171,470.00
Total Fixed Assets	171,470.00
Other Assets	
10-1650 · Deferred Outflows of Resources	
10-1651 · Deferred Recognition of Contrib	240,033.00
Total 10-1650 · Deferred Outflows of Resources	240,033.00
Total Other Assets	240,033.00
TOTAL ASSETS	3,920,844.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
10-2300 · Other Current Liability Operati	
10-2310 · Employee Part Health I	2,211.55
10-2313 · PERS Survivor Benefits	4.65
Total 10-2300 · Other Current Liability Operati	2,216.20
Total Other Current Liabilities	2,216.20
Total Current Liabilities	2,216.20
Long Term Liabilities	
10-2328 · Noncurrent Liabilities	
10-2329 · Compensated Absences	57,097.00
10-2330 · Net OPEB (Other than EE Benefit	928,149.00
10-2331 · Net Pension Liability	662,905.00

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	<u>Dec 31, 23</u>
Total 10-2328 · Noncurrent Liabilities	1,648,151.00
10-2500 · Deferred Inflows of Resources	
10-2501 · Deferred Recongnition of Pensio	611,511.00
Total 10-2500 · Deferred Inflows of Resources	611,511.00
Total Long Term Liabilities	2,259,662.00
Total Liabilities	2,261,878.20
Equity	
10-3900 · Retained Earnings - Operating	-257,096.78
10-3907 · Public Education Program	-193.30
10-3920 · Invested in Capital Assets	171,470.00
20-3900 · Restricted Equity	218,330.48
Net Income	1,526,455.74
Total Equity	1,658,966.14
TOTAL LIABILITIES & EQUITY	3,920,844.34