

Northern Sierra Air Quality Management District

Balance Sheet

As of December 31, 2020

01/16/21

Accrual Basis

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10-1000 · Cash, Operating General Fund	1,079,638.51
10-1003 · Cash, Bank Payroll Operating	233,337.95
10-1004 · Cash, GovPay Operating	53,478.81
10-1400 · Burn Box Petty Cash - GV	50.00
10-1401 · Portola Cash Box	6.59
20-1000 · Cash, Restricted Fund	1,932,023.80
Total Checking/Savings	<u>3,298,535.66</u>
Other Current Assets	
10-1302 · Office Lease Security Lease Dep	1,214.00
10-1500 · Due from Restricted	17,145.66
Total Other Current Assets	<u>18,359.66</u>
Total Current Assets	<u>3,316,895.32</u>
Fixed Assets	
10-1700 · Capital Asset, Net of Depreciat	
10-1701 · Equipment (GASB)	295,685.00
10-1702 · Vehicles (GASB)	101,662.00
10-1703 · Office Equipment Furniture	74,070.00
10-1710 · Accumulated Deprecation Total	
10-1711 · Accum Depr Field Equip	-238,110.00
10-1712 · Accum Depr Equip Vehicles	-95,168.00
10-1713 · Accumulated Depr Office Equip	-72,199.00
Total 10-1710 · Accumulated Deprecation Total	<u>-405,477.00</u>
Total 10-1700 · Capital Asset, Net of Depreciat	<u>65,940.00</u>
Total Fixed Assets	<u>65,940.00</u>
Other Assets	
10-1650 · Deferred Outflows of Resources	
10-1651 · Deferred Recognition of Contrib	250,575.00
10-1652 · Deferred Outflows -OPED Contrib	23,586.00
Total 10-1650 · Deferred Outflows of Resources	<u>274,161.00</u>
Total Other Assets	<u>274,161.00</u>
TOTAL ASSETS	<u><u>3,656,996.32</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
10-2300 · Other Current Liability Operatl	
10-2310 · Employee Part Health I	1,074.42
10-2313 · PERS Survivor Benefits	8.37
10-2316 · PERS Service Credit	175.75
10-2317 · PEPPA Employee Deduction	839.43
Total 10-2300 · Other Current Liability Operatl	<u>2,097.97</u>
20-2200 · Due to Operating Fund - Restric	17,145.66
Total Other Current Liabilities	<u>19,243.63</u>
Total Current Liabilities	<u>19,243.63</u>
Long Term Liabilities	
10-2328 · Noncurrent Liabilities	
10-2329 · Compensated Absences	34,333.00
10-2330 · Net OPEB (Other than EE Benefit	867,094.00
10-2331 · Net Pension Liability	1,023,724.00
Total 10-2328 · Noncurrent Liabilities	<u>1,925,151.00</u>

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10-2500 · Deferred Inflows of Resources	
10-2501 · Deferred Recognition of Pensio	24,210.00
10-2502 · Deferred Recognition of OPEB Ea	22,127.00
Total 10-2500 · Deferred Inflows of Resources	46,337.00
Total Long Term Liabilities	1,971,488.00
Total Liabilities	1,990,731.63
Equity	
10-3900 · Retained Earnings - Operating	-546,272.81
10-3920 · Invested in Capital Assets	65,940.00
20-3900 · Restricted Equity	802,000.00
Net Income	1,344,597.50
Total Equity	1,666,264.69
TOTAL LIABILITIES & EQUITY	3,656,996.32