



SQUAW VALLEY
PUBLIC SERVICE DISTRICT
Capital Reserve
Balance Sheet

August 31, 2014



EXHIBIT # D-5
2 pages

Description	Amount
Assets	
Money Market Savings-Utility	\$151,470.40
Money Market Savings-Fire	\$46,207.62
LAIF-Fire Capital	\$993.97
LAIF-Debt Service Funds	\$3,795.94
Placer Co Fund 541-003 Zone 1	\$1,733,118.96
Placer Co Fund 541-435-W/F	\$3,430,496.71
Placer Investment Fund 375-150	\$1,114,020.26
LtDEebt Fund-Amt to be Provided	\$267,500.00
Due (from)to Utility Operating	\$1,461,666.66
Due (from)to Fire Operating	(\$3,584,438.19)
Interest Receivable	\$0.00
Total Assets	\$4,624,832.33
Liabilities	
LtDebt Fund-East End Land	\$267,500.00
Total Liabilities	\$267,500.00
Fund-Balance	
Restricted for Garbage	\$184,296.50
Restricted for I & I	\$199,390.24
Restricted for Fire Protection	\$173,071.38
Restricted for Fire Dept-FA	\$446,435.48
Restricted for Water	\$525,849.58
Restricted for Sewer	\$0.00
Water-Fixed Asset Replacement	\$168,550.25
Sewer-Fixed Asset Replacement	\$2,639,959.97
Total Fund Balance	\$4,337,553.40
Capital Reserve Fund - Retained	\$19,778.93
Total Fund Balance and Retained Earnings	\$4,357,332.33
Total Liabilities, Fund-Balance and Retained Earnings	\$4,624,832.33



SQUAW VALLEY
PUBLIC SERVICE DISTRICT
CAPITAL RESERVE – Income Statement
August 31, 2014



Account Number	Description	Budget	Current Actual	Year to Date Actual	Variance	% Var
Revenue						
90-10-422000	Connection Fees-Sewer	\$ -	\$ (1,553.91)	\$ (1,553.91)	\$ 1,553.91	0.00%
90-10-424000	Connection Fees-I & I	\$ -	\$ (1,635.57)	\$ (1,635.57)	\$ 1,635.57	0.00%
90-10-431000	Interest-SVPSD Reserve Savings	\$ -	\$ (33.58)	\$ (67.40)	\$ 67.40	0.00%
90-10-433000	Int Placer County Fund-Utility	\$ -	\$ (7.15)	\$ (20.89)	\$ 20.89	0.00%
90-20-425000	Fire Protection Fees	\$ -	\$ (3,077.00)	\$ (3,077.00)	\$ 3,077.00	0.00%
90-20-431000	Interest-Fire Reserve Savings	\$ -	\$ (79.44)	\$ (190.17)	\$ 190.17	0.00%
90-99-420100	Placer Co Revenue-#541-003	\$ -	\$ -	\$ (572.71)	\$ 572.71	0.00%
90-99-420101	Placer Co Tax-Interest 541-003	\$ -	\$ (1,442.82)	\$ (3,113.51)	\$ 3,113.51	0.00%
90-99-420150	Placer Co Revenue - #541-435	\$ -	\$ -	\$ (3,384.96)	\$ 3,384.96	0.00%
90-99-420151	Placer Co Tax-Interest 541-435	\$ -	\$ (2,855.89)	\$ (6,162.81)	\$ 6,162.81	0.00%
	Revenue	\$ -	\$(10,685.36)	\$(19,778.93)	\$ 19,778.93	0.00%
90	CAPITAL RESERVE FUND	\$ -	\$(10,685.36)	\$ (19,778.93)	\$ 19,778.93	0.00%
	Revenue Total	\$ -	\$(10,685.36)	\$(19,778.93)	\$ 19,778.93	0.00%
	Expense Total	\$ -	\$ -	\$ -	\$ -	0.00%
	Grand Total	\$ -	\$(10,685.36)	\$(19,778.93)	\$ 19,778.93	0.00%

17% of Budget Year Expended