

12/15/14

**POJOAQUE VALLEY IRRIGATION DISTRICT**  
**Balance Sheet**  
As of June 30, 2014

	Jun 30, 14
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1113 · Cash - First Community Bank	13,500.30
1115 · Reserve Fund	14,090.46
1160 · CASH - CD EQUIP	1,375.00
Total Checking/Savings	28,965.76
Accounts Receivable	
1200 · ACCOUNTS RECEIVABLE	120,900.66
Total Accounts Receivable	120,900.66
Other Current Assets	
1220 · ALLOWANCE FOR DOUBTFUL ACCOUNTS	-9,400.00
Total Other Current Assets	-9,400.00
Total Current Assets	140,466.42
Fixed Assets	
1400 · FIXED ASSETS	21,970.76
1410 · ACCUMULATED DEPRECIATION	-21,970.76
Total Fixed Assets	0.00
<b>TOTAL ASSETS</b>	<b>140,466.42</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2110 · FICA W/H	348.90
2120 · FEDERAL W/H	630.00
2130 · STATE W/H	2,699.78
2135 · MEDICARE W/H	343.86
2136 · PERA W/H	230.53
2360 · DUE TO BOR DAM REPAYMENT	70,300.00
2380 · Compensated Absences Payable	11,988.13
2400 · DUE TO RESERVE FUND	8,700.00
Total Other Current Liabilities	95,241.20
Total Current Liabilities	95,241.20
Total Liabilities	95,241.20
Equity	
3000 · Opening Bal Equity	-263.79
3110 · FUND BALANCE GENERAL FUND	-86,490.17
3130 · DESIGNATED RESERVE FUND	18,675.33
3900 · Retained Earnings	117,564.78
Net Income	-4,260.93
Total Equity	45,225.22
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>140,466.42</b>