

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
ENTERPRISE FUNDS			
4620 · Sewer Income	0.00	54,000.00	-54,000.00
4620.1 · Trash Income	0.00	28,500.00	-28,500.00
4620.2 · Water Income	0.00	51,000.00	-51,000.00
4870 · Discounts and Fees	50.00	-500.00	550.00
Total ENTERPRISE FUNDS	50.00	133,000.00	-132,950.00
GOVERNMENTAL FUNDS			
GENERAL FUND			
4010 · Current Secured Taxes	0.00	71,000.00	-71,000.00
4020 · Current unsecured Taxes	0.00	6,000.00	-6,000.00
4030 · Prior Secured Taxes	0.00	4,200.00	-4,200.00
4040 · Prior Unsecured Taxes	0.00	1,300.00	-1,300.00
4080 · Supplemental Taxes	0.00	500.00	-500.00
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
Total GENERAL FUND	50.00	84,150.00	-84,100.00
4060 · Current assessments-Fire	0.00	254,000.00	-254,000.00
4060.1 · Current assessments-CSD	0.00	85,500.00	-85,500.00
4060.2 · Current assessments-Refuse	0.00	23,000.00	-23,000.00
4065 · Prior assessments- Fire	0.00	10,600.00	-10,600.00
4065.1 · Prior assessments- CSD	0.00	6,600.00	-6,600.00
4065.2 · Prior assessments-Refuse	0.00	2,400.00	-2,400.00
4870.1 · Lot Mowing Income	-71.00	50,000.00	-50,071.00
4870.2 · Pest Control Income	0.00	5,800.00	-5,800.00
4890.1 · Fire Assignment Income	0.00	450,000.00	-450,000.00
Total GOVERNMENTAL FUNDS	-21.00	972,050.00	-972,071.00
4190 · Interest Income	0.00	90.00	-90.00
Total Income	29.30	1,105,140.00	-1,105,110.70
Gross Profit	29.30	1,105,140.00	-1,105,110.70
Expense			
BENEFITS			
5020 · Retirement	11,437.01	62,500.00	-51,062.99
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	46,884.00	97,946.99	-51,062.99
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	0.00	75,000.00	-75,000.00
Total CAPITAL OUTLAY	0.00	75,000.00	-75,000.00
OTHER CHARGES			
5290 · Long Term Debt	2,056.00	14,500.00	-12,444.00
5300 · Interest on Long-Term Debt	0.00	7,500.00	-7,500.00
5310 · Penalties	0.00	3,000.00	-3,000.00
5340 · Assessment Collection Fees	0.00	5,207.00	-5,207.00
Total OTHER CHARGES	2,056.00	30,207.00	-28,151.00

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget
PAYROLL			
5010 · Directors Stipend	500.00	6,000.00	-5,500.00
5010.1 · Gross Wages	18,195.36	413,814.00	-395,618.64
5010.2 · Health Stipend	900.00	28,350.00	-27,450.00
5010.3 · sick pay	151.25	4,000.00	-3,848.75
5010.4 · Holiday pay	968.62	18,290.00	-17,321.38
5010.5 · vacation	0.00	14,129.00	-14,129.00
5010.6 · Contracted Fire Pay	0.00	208,000.00	-208,000.00
5010.7 · Employer PR taxes	1,028.88	22,097.00	-21,068.12
Total PAYROLL	21,744.11	714,680.00	-692,935.89
SUPPLIES AND SERVICES			
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	531.25	15,000.00	-14,468.75
5080 · Meals	0.00	5,500.00	-5,500.00
5090 · Lake Station Expense	0.00	1,100.00	-1,100.00
5090.1 · Dump Fees	0.00	10,000.00	-10,000.00
5100 · Insurance Exp-liab	29,398.26	29,398.26	0.00
5120 · R&M Equipment	0.00	30,000.00	-30,000.00
5130 · R&M - Facilities	0.00	8,000.00	-8,000.00
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	65.00	5,000.00	-4,935.00
5170 · Office Supplies	0.00	2,500.00	-2,500.00
5170.1 · Postage and Delivery	0.00	3,000.00	-3,000.00
5170.2 · Fees	7.64	694.00	-686.36
5180 · Professional Services	0.00	8,000.00	-8,000.00
5180.1 · Water Test Expense	0.00	1,500.00	-1,500.00
5180.4 · Physical & Drug Test Expense	0.00	900.00	-900.00
5180.6 · Permits & licencing	0.00	4,000.00	-4,000.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00
5200 · Lease Expense	172.63	2,500.00	-2,327.37
5220 · District Expense	0.00	3,000.00	-3,000.00
5230 · District Special Expense	0.00	1,300.00	-1,300.00
5231.1 · Safety Expense	0.00	5,000.00	-5,000.00
5250 · Training & Travel	0.00	4,500.00	-4,500.00
5250.1 · Fuel	1,765.94	22,000.00	-20,234.06
5260 · Utilities	0.00	16,000.00	-16,000.00
5370.1 · Accounting Expense	0.00	1,500.00	-1,500.00
5370.2 · Computer expense	0.00	1,000.00	-1,000.00
Total SUPPLIES AND SERVICES	31,940.72	185,292.26	-153,351.54
5160.2 · Bank Service Charges	0.00	55.00	-55.00
5160.3 · Miscellaneous Expense	0.00	4,000.00	-4,000.00
5160.4 · Collections (LM)	0.00	5,000.00	-5,000.00
Total Expense	102,624.83	1,112,181.25	-1,009,556.42
Net Ordinary Income	-102,595.53	-7,041.25	-95,554.28
Other Income/Expense			
Other Income			
OTHER FINANCING SOURCES			
4460 · Airport CA Disbursement	0.00	10,000.00	-10,000.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
Total OTHER FINANCING SOURCES	0.00	92,940.00	-92,940.00
Total Other Income	0.00	92,940.00	-92,940.00

4:08 PM

07/11/18

Accrual Basis

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget
Other Expense			
OTHER FINANCING USES			
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00
Total OTHER FINANCING USES	0.00	82,940.00	-82,940.00
Total Other Expense	0.00	82,940.00	-82,940.00
Net Other Income	0.00	10,000.00	-10,000.00
Net Income	<u>-102,595.53</u>	<u>2,958.75</u>	<u>-105,554.28</u>