

**California Pines CSD**  
**Profit & Loss**  
 January through December 2023

	Jan - Dec 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Bank Correction	1,067.02
EF	
Utility Income not Categorized	13,555.90
4620 · Sewer Income	64,169.61
4620.1 · Trash Income	46,135.80
4620.2 · Water Income	61,767.57
4870.4 · Misc. Enterprise Income	204.00
	185,832.88
<b>Total EF</b>	<b>185,832.88</b>
<b>GENERAL FUND</b>	
4010 · Current Secured Taxes	92,194.01
4020 · Current unsecured Taxes	4,760.91
4030 · Prior Secured Taxes	38,140.30
4040 · Prior Unsecured Taxes	105.61
4080 · Supplemental Taxes	1,019.42
4451 · HOPTR	864.64
GENERAL FUND - Other	-283.16
	136,801.73
<b>Total GENERAL FUND</b>	<b>136,801.73</b>
<b>GOV F</b>	
4060 · Current assessments-Fire	168,860.50
4065 · Prior assessments- Fire	65,100.00
4870.1 · Lot Mowing Income	65,044.26
4870.2 · Pest Control Income	4,752.71
4890.1 · Fire Assignment Income	592,399.04
	896,156.51
<b>Total GOV F</b>	<b>896,156.51</b>
4060.1 · Current assessments-CSD	85,169.22
4060.2 · Current assessments-Refuse	18,688.84
4190 · Interest Income	69.40
	1,323,785.60
<b>Total Income</b>	<b>1,323,785.60</b>
<b>Gross Profit</b>	<b>1,323,785.60</b>
<b>Expense</b>	
<b>BENEFITS</b>	
Housing	9,280.00
5020 · Retirement	91,966.26
5035 · Workmans Comp	0.00
5045 · Health Insurance	53,537.46
BENEFITS - Other	494.70
	155,278.42
<b>Total BENEFITS</b>	<b>155,278.42</b>
<b>CAPITAL OUTLAY</b>	
5350 · Capital Expense - Land	112.00
5370 · Capital Expense - Equipment	34,536.17
CAPITAL OUTLAY - Other	1,726.80
	36,374.97
<b>Total CAPITAL OUTLAY</b>	<b>36,374.97</b>
Credit Card	442.65
<b>OTHER CHARGES</b>	
5340 · Assessment Collection Fees	5,186.18
	5,186.18
<b>Total OTHER CHARGES</b>	<b>5,186.18</b>

## California Pines CSD

## Profit &amp; Loss

01/16/24

January through December 2023

Accrual Basis

	Jan - Dec 23
<b>PR</b>	
5010 · Directors Stipend	6,100.00
5010.1 · Gross Wages	542,488.97
5010.2 · Health Stipend	187.50
5010.3 · sick pay	5,548.50
5010.4 · Holiday pay	17,806.88
5010.5 · vacation	7,600.30
5010.6 · Contracted Fire Pay	178,828.39
5010.7 · Employer PR taxes	26,791.04
PR - Other	-16,796.81
<b>Total PR</b>	<b>768,554.77</b>
<b>SS</b>	
5050 · Uniforms	6,937.81
5060 · Communications	19,625.23
5080 · Meals	7,008.40
5090.1 · Dump Fees	7,374.50
5100 · Insurance Exp-liab	3,591.00
5120 · R&M Equipment	41,341.06
5130 · R&M - Facilities	11,478.76
5140 · Medical Equipment	344.04
5150 · Dues and Subscriptions	13,326.78
5170 · Office Supplies	8,465.81
5170.1 · Postage and Delivery	3,910.27
5170.2 · Fees	2,587.62
5180 · Professional Services	14,600.91
5180.1 · Water Test Expense	1,212.48
5180.2 · Legal Expense	550.00
5180.3 · sewer expense	0.00
5180.4 · Physical & Drug Test Expense	1,096.00
5180.5 · Contract Labor Expense	1,650.00
5180.6 · Permits & licencing	17,876.70
5190 · Publications and Legal Notices	1,136.80
5220 · District Expense	287.14
5231.1 · Safety Expense	287.77
5250 · Training & Travel	7,433.42
5250.1 · Fuel	33,349.28
5260 · Utilities	19,975.19
5370.2 · Computer expense	260.00
<b>Total SS</b>	<b>225,706.97</b>
5160.2 · Bank Service Charges	463.46
5160.3 · Miscellaneous Expense	4,078.52
<b>Total Expense</b>	<b>1,196,085.94</b>
<b>Net Ordinary Income</b>	<b>127,699.66</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>OFS</b>	
4460 · Airport CA Disbursement	10,000.00
<b>Total OFS</b>	<b>10,000.00</b>
<b>Total Other Income</b>	<b>10,000.00</b>
<b>Other Expense</b>	
80000 · Ask My Accountant	4,622.63
<b>Total Other Expense</b>	<b>4,622.63</b>
<b>Net Other Income</b>	<b>5,377.37</b>
<b>Net Income</b>	<b>133,077.03</b>