

California Pines CSD
Profit & Loss Budget vs. Actual
 July 1 through September 12, 2018

	Jul 1 - Sep 12, 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	9,043.29	54,000.00	-44,956.71
4620.1 · Trash Income	5,401.75	28,500.00	-23,098.25
4620.2 · Water Income	8,321.24	51,000.00	-42,678.76
4870 · Discounts and Fees	472.91	-500.00	972.91
Total EF	23,239.19	133,000.00	-109,760.81
GF			
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
4890.3 · Other GF Income	50.00	0.00	50.00
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	-263.00	50,000.00	-50,263.00
4870.2 · Pest Control Income	893.25	5,800.00	-4,906.75
4890.1 · Fire Assignment Income	558,054.73	450,000.00	108,054.73
Total GF	558,734.98	972,050.00	-413,315.02
4190 · Interest Income	21.48	90.00	-68.52
4890 · Cash Overages	61.52	0.00	61.52
Total Income	582,057.17	1,105,140.00	-523,082.83
Gross Profit	582,057.17	1,105,140.00	-523,082.83
Expense			
BENEFITS			
5020 · Retirement	19,067.15	62,500.00	-43,432.85
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	54,514.14	97,946.99	-43,432.85
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	6,168.00	14,500.00	-8,332.00
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	6,168.00	30,207.00	-24,039.00
PR			
5010 · Directors Stipend	1,000.00	6,000.00	-5,000.00
5010.1 · Gross Wages	76,439.01	413,814.00	-337,374.99
5010.2 · Health Stipend	3,600.00	28,350.00	-24,750.00
5010.3 · sick pay	797.13	4,000.00	-3,202.87
5010.4 · Holiday pay	968.62	18,290.00	-17,321.38
5010.5 · vacation	110.00	14,129.00	-14,019.00
5010.6 · Contracted Fire Pay	85,522.09	208,000.00	-122,477.91
5010.7 · Employer PR taxes	8,878.51	22,097.00	-13,218.49
Total PR	177,315.36	714,680.00	-537,364.64
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	4,039.55	15,000.00	-10,960.45
5080 · Meals	5,094.38	5,500.00	-405.62
5090 · Lake Station Expense	208.80	1,100.00	-891.20
5090.1 · Dump Fees	1,445.50	10,000.00	-8,554.50
5100 · Insurance Exp-liab	29,398.26	29,398.26	0.00
5120 · R&M Equipment	5,167.83	30,000.00	-24,832.17
5130 · R&M - Facilities	2,193.20	8,000.00	-5,806.80
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	2,014.00	5,000.00	-2,986.00
5170 · Office Supplies	73.05	2,500.00	-2,426.95
5170.1 · Postage and Delivery	3.45	3,000.00	-2,996.55
5170.2 · Fees	84.32	694.00	-609.68
5180 · Professional Services	67.50	8,000.00	-7,932.50
5180.1 · Water Test Expense	80.00	1,500.00	-1,420.00
5180.4 · Physical & Drug Test Expense	17.60	900.00	-882.40
5180.6 · Permits & licencing	0.00	4,000.00	-4,000.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00

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5200 · Lease Expense	652.59	2,500.00	-1,847.41
5220 · District Expense	358.12	3,000.00	-2,641.88
5230 · District Special Expense	799.00	1,300.00	-501.00
5231.1 · Safety Expense	1,428.05	5,000.00	-3,571.95
5250 · Training & Travel	320.22	4,500.00	-4,179.78
5250.1 · Fuel	12,739.63	22,000.00	-9,260.37
5260 · Utilities	2,664.43	16,000.00	-13,335.57
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 SS	68,876.46	185,292.26	-116,415.80
5160.1 · Cash Shortages	63.00	0.00	63.00
5160.2 · Bank Service Charges	25.00	55.00	-30.00
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	306,961.96	1,112,181.25	-805,219.29
Net Ordinary Income	275,095.21	-7,041.25	282,136.46
Other Income/Expense			
Other Income			
OFS			
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 OFS	0.00	92,940.00	-92,940.00
Total Other Income	0.00	92,940.00	-92,940.00
Other Expense			
OFU			
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00
Total OFU	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	275,095.21	2,958.75	272,136.46