

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

	Jul '18 - Jun 19	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>EF</b>			
4620 · Sewer Income	27,102.79	54,000.00	-26,897.21
4620.1 · Trash Income	16,179.97	28,500.00	-12,320.03
4620.2 · Water Income	25,099.30	51,000.00	-25,900.70
4870 · Discounts and Fees	314.91	-500.00	814.91
<b>Total EF</b>	69,208.11	133,000.00	-63,791.89
<b>GENERAL FUND</b>			
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
<b>Total GENERAL FUND</b>	1,912.88	84,150.00	-82,237.12
<b>GOV F</b>			
4060 · Current assessments-Fire	-125.00	254,000.00	-254,125.00
4065 · Prior assessments- Fire	0.00	10,600.00	-10,600.00
4870.1 · Lot Mowing Income	-311.00	50,000.00	-50,311.00
4870.2 · Pest Control Income	2,769.75	5,800.00	-3,030.25
4890.1 · Fire Assignment Income	777,905.99	450,000.00	327,905.99
<b>Total GOV F</b>	780,239.74	770,400.00	9,839.74
4060.1 · Current assessments-CSD	0.00	85,500.00	-85,500.00
4060.2 · Current assessments-Refuse	-10.00	23,000.00	-23,010.00
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
4190 · Interest Income	35.74	90.00	-54.26
<b>Total Income</b>	851,680.79	1,105,140.00	-253,459.21
<b>Gross Profit</b>	851,680.79	1,105,140.00	-253,459.21
<b>Expense</b>			
<b>BENEFITS</b>			
5020 · Retirement	34,870.03	62,500.00	-27,629.97
5035 · Workmans Comp	35,446.99	35,446.99	0.00
<b>Total BENEFITS</b>	70,317.02	97,946.99	-27,629.97
<b>CAPITAL OUTLAY</b>			
5370 · Capital Expense - Equipment	72,697.50	75,000.00	-2,302.50
<b>Total CAPITAL OUTLAY</b>	72,697.50	75,000.00	-2,302.50
<b>OTHER CHARGES</b>			
5290 · Long Term Debt	17,366.00	14,500.00	2,866.00
5300 · Interest on Long-Term Debt	2,302.50	7,500.00	-5,197.50
5310 · Penalties	0.00	3,000.00	-3,000.00
5340 · Assessment Collection Fees	0.00	5,207.00	-5,207.00
<b>Total OTHER CHARGES</b>	19,668.50	30,207.00	-10,538.50

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<b>PR</b>			
5010 · Directors Stipend	3,000.00	6,000.00	-3,000.00
5010.1 · Gross Wages	195,386.97	413,814.00	-218,427.03
5010.2 · Health Stipend	11,550.00	28,350.00	-16,800.00
5010.3 · sick pay	2,923.01	4,000.00	-1,076.99
5010.4 · Holiday pay	9,793.10	18,290.00	-8,496.90
5010.5 · vacation	4,572.71	14,129.00	-9,556.29
5010.6 · Contracted Fire Pay	339,321.03	208,000.00	131,321.03
5010.7 · Employer PR taxes	25,962.06	22,097.00	3,865.06
<b>Total PR</b>	<b>592,508.88</b>	<b>714,680.00</b>	<b>-122,171.12</b>
<b>SS</b>			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	8,299.33	15,000.00	-6,700.67
5080 · Meals	6,542.38	5,500.00	1,042.38
5090 · Lake Station Expense	902.87	1,100.00	-197.13
5090.1 · Dump Fees	4,397.75	10,000.00	-5,602.25
5100 · Insurance Exp-liab	32,452.13	29,398.26	3,053.87
5120 · R&M Equipment	12,141.41	30,000.00	-17,858.59
5130 · R&M - Facilities	22,544.76	8,000.00	14,544.76
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	5,701.00	5,000.00	701.00
5170 · Office Supplies	703.81	2,500.00	-1,796.19
5170.1 · Postage and Delivery	1,464.65	3,000.00	-1,535.35
5170.2 · Fees	144.71	694.00	-549.29
5180 · Professional Services	1,703.50	8,000.00	-6,296.50
5180.1 · Water Test Expense	532.15	1,500.00	-967.85
5180.4 · Physical & Drug Test Expense	599.20	900.00	-300.80
5180.6 · Permits & licencing	3,764.00	4,000.00	-236.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00
5200 · Lease Expense	1,400.38	2,500.00	-1,099.62
5220 · District Expense	2,441.78	3,000.00	-558.22
5230 · District Special Expense	4,026.13	1,300.00	2,726.13
5231.1 · Safety Expense	22,893.90	5,000.00	17,893.90
5250 · Training & Travel	717.50	4,500.00	-3,782.50
5250.1 · Fuel	24,613.73	22,000.00	2,613.73
5260 · Utilities	8,203.59	16,000.00	-7,796.41
5370.1 · Accounting Expense	0.00	1,500.00	-1,500.00
5370.2 · Computer expense	69.99	1,000.00	-930.01
<b>Total SS</b>	<b>166,287.63</b>	<b>185,292.26</b>	<b>-19,004.63</b>
5160.2 · Bank Service Charges	156.20	55.00	101.20
5160.3 · Miscellaneous Expense	3,103.66	4,000.00	-896.34
5160.4 · Collections (LM)	2,545.15	5,000.00	-2,454.85
<b>Total Expense</b>	<b>927,411.79</b>	<b>1,112,181.25</b>	<b>-184,769.46</b>
<b>Net Ordinary Income</b>	<b>-75,731.00</b>	<b>-7,041.25</b>	<b>-68,689.75</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>OFS</b>			
4460 · Airport CA Disbursement	0.00	10,000.00	-10,000.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
<b>Total OFS</b>	<b>0.00</b>	<b>92,940.00</b>	<b>-92,940.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>92,940.00</b>	<b>-92,940.00</b>

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Accrual Basis

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	Jul '18 - Jun 19	Budget	\$ Over Budget
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	17.96	82,940.00	-82,922.04
Net Other Income	-17.96	10,000.00	-10,017.96
Net Income	<u>-75,748.96</u>	<u>2,958.75</u>	<u>-78,707.71</u>