

**California Pines CSD**  
**Profit & Loss Budget vs. Actual**  
**February 2018**

	Feb 18	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
ENTERPRISE FUNDS			
4620 · Sewer Income	4,408.00	3,583.33	824.67
4620.1 · Trash Income	2,720.00	1,958.33	761.67
4620.2 · Water Income	4,063.50	3,400.00	663.50
4870 · Misc Enterprise Income	-26.00	0.00	-26.00
Total ENTERPRISE FUNDS	11,165.50	8,941.66	2,223.84
GOVERNMENTAL FUNDS			
GENERAL FUND			
4890.3 · Other GF Income	7.75	0.00	7.75
Total GENERAL FUND	7.75	0.00	7.75
4060 · Current assessments-Fire	-25.00	0.00	-25.00
4060.2 · Current assessments-Refuse	-2.00	0.00	-2.00
4870.2 · Pest Control Income	465.00	408.33	56.67
Total GOVERNMENTAL FUNDS	445.75	408.33	37.42
4190 · Interest Income	0.29	0.03	0.26
4890 · Cash Overages	0.40	0.00	0.40
Total Income	11,611.94	9,350.02	2,261.92
Gross Profit	11,611.94	9,350.02	2,261.92
Expense			
BENEFITS			
5020 · Retirement	3,547.48	5,308.30	-1,760.82
Total BENEFITS	3,547.48	5,308.30	-1,760.82
OTHER CHARGES			
5290 · Long Term Debt	0.00	1,000.00	-1,000.00
5295 · Reserve for Encumbrances	-8.63	0.00	-8.63
Total OTHER CHARGES	-8.63	1,000.00	-1,008.63
PAYROLL			
5010 · Directors Stipend	500.00	490.00	10.00
5010.1 · Gross Wages	32,552.41	27,854.53	4,697.88
5010.2 · Health Stipend	1,800.00	2,352.00	-552.00
5010.3 · sick pay	288.75	490.00	-201.25
5010.4 · Holiday pay	1,495.74	1,429.13	66.61
5010.5 · vacation	1,625.00	816.64	808.36
5010.7 · Employer PR taxes	2,989.60	1,178.10	1,811.50
Total PAYROLL	41,251.50	34,610.40	6,641.10
SUPPLIES AND SERVICES			
5050 · Uniforms	0.00	208.33	-208.33
5060 · Communications	847.53	1,099.96	-252.43
5080 · Meals	0.00	62.46	-62.46
5090 · Lake Station Expense	77.46	166.66	-89.20
5090.1 · Dump Fees	588.00	875.00	-287.00
5100 · Insurance Exp-liab	0.00	2,600.00	-2,600.00
5120 · R&M Equipment	1,962.52	1,999.97	-37.45
5130 · R&M - Facilities	67.37	16.66	50.71
5140 · Medical Equipment	0.00	116.66	-116.66
5150 · Dues and Subscriptions	0.00	391.64	-391.64
5170 · Office Supplies	345.26	299.98	45.28
5170.1 · Postage and Delivery	1,856.82	973.30	883.52
5170.2 · Fees	25.70	116.62	-90.92
5180 · Professional Services	0.00	913.31	-913.31
5180.1 · Water Test Expense	40.00	200.00	-160.00
5180.2 · Legal Expense	0.00	16.66	-16.66
5180.3 · sewer expense	0.00	416.66	-416.66
5180.4 · Physical & Drug Test Expense	0.00	41.64	-41.64
5180.6 · Permits & licencing	0.00	416.66	-416.66
5200 · Lease Expense	134.70	149.98	-15.28
5220 · District Expense	241.25	168.31	72.94
5231.1 · Safety Expense	0.00	249.98	-249.98
5250 · Training & Travel	1,828.00	574.98	1,253.02
5250.1 · Fuel	1,483.22	841.64	641.58
5260 · Utilities	1,846.14	1,333.31	512.83
5370.1 · Accounting Expense	610.00	133.30	476.70
5370.2 · Computer expense	0.00	83.30	-83.30
Total SUPPLIES AND SERVICES	11,953.97	14,466.97	-2,513.00
5160.3 · Miscellaneous Expense	0.00	29.13	-29.13
5160.4 · Collections (LM)	386.40		
Total Expense	57,130.72	55,414.80	1,715.92
Net Ordinary Income	-45,518.78	-46,064.78	546.00
Net Income	<b>-45,518.78</b>	<b>-46,064.78</b>	<b>546.00</b>