

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

	Jul '18 - Jun 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	45,741.79	54,000.00	-8,258.21
4620.1 · Trash Income	26,980.09	28,500.00	-1,519.91
4620.2 · Water Income	42,419.80	51,000.00	-8,580.20
4870 · Discounts and Fees	159.91	-500.00	659.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	115,812.73	133,000.00	-17,187.27
GENERAL FUND			
4010 · Current Secured Taxes	84,319.61	71,000.00	13,319.61
4020 · Current unsecured Taxes	3,448.74	6,000.00	-2,551.26
4030 · Prior Secured Taxes	2,966.55	4,200.00	-1,233.45
4040 · Prior Unsecured Taxes	13.46	1,300.00	-1,286.54
4080 · Supplemental Taxes	188.98	500.00	-311.02
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4451 · HOPTR	958.95	0.00	958.95
4890.3 · Other GF Income	51.88	0.00	51.88
Total GENERAL FUND	93,809.17	84,150.00	9,659.17
GOV F			
4060 · Current assessments-Fire	229,900.00	254,000.00	-24,100.00
4065 · Prior assessments- Fire	16,679.18	10,600.00	6,079.18
4870.1 · Lot Mowing Income	55,013.00	50,000.00	5,013.00
4870.2 · Pest Control Income	4,706.25	5,800.00	-1,093.75
4890.1 · Fire Assignment Income	778,763.27	450,000.00	328,763.27
4890.2 · Fire Income - Other	3,000.00	0.00	3,000.00
Total GOV F	1,088,061.70	770,400.00	317,661.70
4060.1 · Current assessments-CSD	78,241.50	85,500.00	-7,258.50
4060.2 · Current assessments-Refuse	18,392.00	23,000.00	-4,608.00
4065.1 · Prior assessments- CSD	11,296.73	6,600.00	4,696.73
4065.2 · Prior assessments-Refuse	2,293.54	2,400.00	-106.46
4190 · Interest Income	75.03	90.00	-14.97
4890 · Cash Overages	372.77	0.00	372.77
Total Income	1,408,589.67	1,105,140.00	303,449.67
Gross Profit	1,408,589.67	1,105,140.00	303,449.67
Expense			
BENEFITS			
5020 · Retirement	52,952.98	62,500.00	-9,547.02
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	88,399.97	97,946.99	-9,547.02
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	72,697.50	75,000.00	-2,302.50
Total CAPITAL OUTLAY	72,697.50	75,000.00	-2,302.50
OTHER CHARGES			
5290 · Long Term Debt	0.00	14,500.00	-14,500.00
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	5,153.44	5,207.00	-53.56
Total OTHER CHARGES	7,455.94	30,207.00	-22,751.06

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PR			
5010 · Directors Stipend	5,000.00	6,000.00	-1,000.00
5010.1 · Gross Wages	336,040.54	413,814.00	-77,773.46
5010.2 · Health Stipend	19,650.00	28,350.00	-8,700.00
5010.3 · sick pay	5,499.91	4,000.00	1,499.91
5010.4 · Holiday pay	15,646.22	18,290.00	-2,643.78
5010.5 · vacation	5,397.71	14,129.00	-8,731.29
5010.6 · Contracted Fire Pay	388,041.97	208,000.00	180,041.97
5010.7 · Employer PR taxes	36,512.38	22,097.00	14,415.38
Total PR	811,788.73	714,680.00	97,108.73
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	955.68	2,500.00	-1,544.32
5060 · Communications	12,536.80	15,000.00	-2,463.20
5080 · Meals	6,564.06	5,500.00	1,064.06
5090 · Lake Station Expense	5,409.44	1,100.00	4,309.44
5090.1 · Dump Fees	7,693.00	10,000.00	-2,307.00
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58
5120 · R&M Equipment	19,720.71	30,000.00	-10,279.29
5130 · R&M - Facilities	31,100.56	8,000.00	23,100.56
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	7,219.93	5,000.00	2,219.93
5170 · Office Supplies	1,916.23	2,500.00	-583.77
5170.1 · Postage and Delivery	1,497.06	3,000.00	-1,502.94
5170.2 · Fees	268.75	694.00	-425.25
5180 · Professional Services	5,009.10	8,000.00	-2,990.90
5180.1 · Water Test Expense	732.15	1,500.00	-767.85
5180.4 · Physical & Drug Test Expense	313.80	900.00	-586.20
5180.6 · Permits & licencing	3,907.00	4,000.00	-93.00
5190 · Publications and Legal Notices	33.50	200.00	-166.50
5200 · Lease Expense	-325.92	2,500.00	-2,825.92
5220 · District Expense	4,145.48	3,000.00	1,145.48
5230 · District Special Expense	4,047.51	1,300.00	2,747.51
5231.1 · Safety Expense	24,191.11	5,000.00	19,191.11
5250 · Training & Travel	4,434.19	4,500.00	-65.81
5250.1 · Fuel	30,898.45	22,000.00	8,898.45
5260 · Utilities	15,792.91	16,000.00	-207.09
5370.1 · Accounting Expense	1,149.95	1,500.00	-350.05
5370.2 · Computer expense	5,331.90	1,000.00	4,331.90
Total SS	227,052.17	185,292.26	41,759.91
5160.1 · Cash Shortages	329.15	0.00	329.15
5160.2 · Bank Service Charges	324.60	55.00	269.60
5160.3 · Miscellaneous Expense	3,837.54	4,000.00	-162.46
5160.4 · Collections (LM)	2,886.42	5,000.00	-2,113.58
Total Expense	1,214,772.02	1,112,181.25	102,590.77
Net Ordinary Income	193,817.65	-7,041.25	200,858.90
Other Income/Expense			
Other Income			
OFS			
4460 · Airport CA Disbursement	10,000.00	10,000.00	0.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
Total OFS	10,000.00	92,940.00	-82,940.00
Total Other Income	10,000.00	92,940.00	-82,940.00
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

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Accrual Basis

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6240 - Depreciation Expense	70,602.50	0.00	70,602.50
Total Other Expense	70,642.17	82,940.00	-12,297.83
Net Other Income	-60,642.17	10,000.00	-70,642.17
Net Income	<u>133,175.48</u>	<u>2,958.75</u>	<u>130,216.73</u>