

**California Pines CSD**  
**Profit & Loss Budget vs. Actual**  
**July through December 2017**

	Jul - Dec 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>ENTERPRISE FUNDS</b>			
4620 · Sewer Income	26,562.00	21,500.02	5,061.98
4620.1 · Trash Income	14,753.35	11,750.02	3,003.33
4620.2 · Water Income	24,254.75	20,400.00	3,854.75
4870 · Misc Enterprise Income	199.64		
<b>Total ENTERPRISE FUNDS</b>	65,769.74	53,650.04	12,119.70
<b>GENERAL FUND</b>			
4010 · Current Secured Taxes	0.00	1,815.86	-1,815.86
4030 · Prior Secured Taxes	0.00	745.29	-745.29
4040 · Prior Unsecured Taxes	0.00	5.12	-5.12
4080 · Supplemental Taxes	0.00	80.98	-80.98
4190 · Interest Income	5.22	0.18	5.04
4451 · HOPTR	0.00	179.91	-179.91
4870.1 · Lot Mowing	-1,350.00	0.00	-1,350.00
4870.2 · Pest Control Income	2,796.00	2,450.02	345.98
4890.1 · Fire Assignment Income	567,458.35	210,000.00	357,458.35
4890.2 · Fire Income - Other	265.00		
4890.3 · Other GF Income	267.05		
<b>Total GENERAL FUND</b>	569,441.62	215,277.36	354,164.26
4890 · Cash Overages	13.73		
<b>Total Income</b>	635,225.09	268,927.40	366,297.69
<b>Gross Profit</b>	635,225.09	268,927.40	366,297.69
<b>Expense</b>			
<b>BENEFITS</b>			
5020 · Retirement	31,533.57	33,150.20	-1,616.63
5035 · Workmans Comp	32,692.34	31,000.00	1,692.34
<b>Total BENEFITS</b>	64,225.91	64,150.20	75.71
<b>FIXED ASSETS</b>			
5370 · Capital Expense - Equipment	15,390.25		
<b>Total FIXED ASSETS</b>	15,390.25		
<b>OTHER CHARGES</b>			
5290 · Long Term Debt	0.00	68,650.00	-68,650.00
5295 · Reserve for Encumbrances	-4.03	75,000.00	-75,004.03
<b>Total OTHER CHARGES</b>	-4.03	143,650.00	-143,654.03
<b>PAYROLL</b>			
5010 · Directors Stipend	3,000.00	2,964.00	36.00
5010.1 · Gross Wages	157,877.75	168,491.62	-10,613.87
5010.2 · Health Stipend	13,500.00	14,227.20	-727.20
5010.3 · sick pay	1,635.21	2,964.00	-1,328.79
5010.4 · Holiday pay	8,742.90	8,645.22	97.68
5010.5 · vacation	8,186.28	4,940.16	3,246.12
5010.6 · Contracted Fire Pay	282,528.64		
5010.7 · Employer PR taxes	15,796.19	7,126.90	8,669.29
<b>Total PAYROLL</b>	491,266.97	209,359.10	281,907.87
<b>SUPPLIES AND SERVICES</b>			
5050 · Uniforms	2,242.71	1,250.02	992.69
5060 · Communications	11,299.72	6,600.24	4,699.48
5080 · Meals	7,733.73	375.24	7,358.49
5090 · Lake Station Expense	675.61	1,000.04	-324.43
5090.1 · Dump Fees	4,250.75	5,250.00	-999.25
5100 · Insurance Exp-liab	27,058.67	23,665.86	3,392.81
5120 · R&M Equipment	31,663.95	12,550.18	19,113.77
5130 · R&M - Facilities	27,856.38	100.04	27,756.34

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	Jul - Dec 17	Budget	\$ Over Budget
5140 · Medical Equipment	687.60	700.04	-12.44
5150 · Dues and Subscriptions	3,735.00	2,350.16	1,384.84
5170 · Office Supplies	2,344.27	1,800.12	544.15
5170.1 · Postage and Delivery	1,167.45	480.12	687.33
5170.2 · Fees	451.41	700.28	-248.87
5180 · Professional Services	11,639.83	5,480.14	6,159.69
5180.1 · Water Test Expense	636.50	1,200.00	-563.50
5180.2 · Legal Expense	0.00	100.04	-100.04
5180.3 · sewer expense	0.00	2,500.04	-2,500.04
5180.4 · Physical & Drug Test Expense	698.75	250.16	448.59
5180.6 · Permits & licencing	3,651.00	2,500.04	1,150.96
5190 · Publications and Legal Notices	165.00		
5200 · Lease Expense	279.58	900.12	-620.54
5220 · District Expense	4,338.73	1,010.14	3,328.59
5230 · District Special Expense	944.50		
5231.1 · Safety Expense	6,107.64	1,500.12	4,607.52
5250 · Training & Travel	1,280.99	3,450.12	-2,169.13
5250.1 · Fuel	21,756.58	5,583.50	16,173.08
5260 · Utilities	7,870.52	8,000.14	-129.62
5370.1 · Accounting Expense	0.00	800.20	-800.20
5370.2 · Computer expense	70.45	499.70	-429.25
<b>Total SUPPLIES AND SERVICES</b>	<b>180,607.32</b>	<b>90,596.80</b>	<b>90,010.52</b>
5160.1 · Cash Shortages	8.75		
5160.2 · Bank Service Charges	29.20		
5160.3 · Miscellaneous Expense	1,485.90	185.22	1,300.68
5160.4 · Collections (LM)	3,819.20		
<b>Total Expense</b>	<b>756,829.47</b>	<b>507,941.32</b>	<b>248,888.15</b>
<b>Net Ordinary Income</b>	<b>-121,604.38</b>	<b>-239,013.92</b>	<b>117,409.54</b>
<b>Net Income</b>	<b>-121,604.38</b>	<b>-239,013.92</b>	<b>117,409.54</b>