

California Pines CSD

Balance Sheet

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	44,477.44
1010.1 · Reserve Savings Account	251.14
1010.2 · Plumas 1638 - Airport Acct	23,918.33
1010.3 · Plumas Bank operating	152,030.02
1010.4 · Cash Drawer	471.78
Total Checking/Savings	<u>221,148.71</u>
Accounts Receivable	
1090 · AR Clearing Account	216,236.50
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	<u>109,599.50</u>
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	3,148.00
Total Other Current Assets	<u>3,457.45</u>
Total Current Assets	<u>334,205.66</u>
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-1,626,952.90
1200 · Land	80,494.17
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	883,191.42
1220.1 · Transportation vehicles	209,887.29
1220.2 · Furniture and Equipment	287,677.17
Total FIXED ASSET	<u>543,517.68</u>
Total Fixed Assets	<u>543,517.68</u>
TOTAL ASSETS	<u>877,723.34</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	11,923.49
Total Accounts Payable	<u>11,923.49</u>
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	<u>7,125.30</u>
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	4,830.59
2155.3 · Payroll Liabilities	8,592.88
CURRENT LIABILITIES - Other	-47.99
Total CURRENT LIABILITIES	<u>20,452.03</u>
Total Other Current Liabilities	<u>20,452.03</u>
Total Current Liabilities	<u>32,375.52</u>

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	<u>May 31, 22</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,534.50
Total LONG TERM LIABILITIES	1,534.50
Silverado Loan	56,230.08
Total Long Term Liabilities	57,764.58
Total Liabilities	90,140.10
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	935,988.36
Net Income	-147,602.34
Total Equity	787,583.24
TOTAL LIABILITIES & EQUITY	<u>877,723.34</u>

California Pines CSD
Profit & Loss
 July 2021 through May 2022

	Jul '21 - May 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	12,674.04
4620 · Sewer Income	50,197.19
4620.1 · Trash Income	38,745.80
4620.2 · Water Income	50,621.88
4870 · Discounts and Fees	73.00
4870.4 · Misc. Enterprise Income	25.00
Total EF	152,336.91
GENERAL FUND	
4010 · Current Secured Taxes	194,991.86
4020 · Current unsecured Taxes	4,546.44
4030 · Prior Secured Taxes	30,808.39
4040 · Prior Unsecured Taxes	10.51
4080 · Supplemental Taxes	633.96
4451 · HOPTR	521.52
4890.3 · Other GF Income	1.03
Total GENERAL FUND	231,513.71
GOV F	
4060 · Current assessments-Fire	197,318.00
4065 · Prior assessments- Fire	161.72
4870.1 · Lot Mowing Income	57,979.00
4870.2 · Pest Control Income	4,184.50
4890.1 · Fire Assignment Income	700,188.46
Total GOV F	959,831.68
4060.1 · Current assessments-CSD	3,767.81
4060.2 · Current assessments-Refuse	13,579.00
4065.1 · Prior assessments- CSD	85,356.49
4190 · Interest Income	65.41
Total Income	1,446,451.01
Gross Profit	1,446,451.01
Expense	
BENEFITS	
Housing	2,400.00
5020 · Retirement	109,252.83
5035 · Workmans Comp	36,811.97
5045 · Health Insurance	35,709.56
Total BENEFITS	184,174.36
CAPITAL OUTLAY	
5350 · Capital Expense - Land	36,624.07
5360 · Capital Expenche-Structures	75,000.00
5370 · Capital Expense - Equipment	80,795.00
Total CAPITAL OUTLAY	192,419.07
PR	
Lawsuit Wages	183,999.98
5010 · Directors Stipend	5,500.00
5010.1 · Gross Wages	483,350.20
5010.3 · sick pay	17,838.34
5010.4 · Holiday pay	22,445.20
5010.5 · vacation	15,445.51
5010.6 · Contracted Fire Pay	139,348.62
5010.7 · Employer PR taxes	40,058.68
Total PR	907,986.53

California Pines CSD
Profit & Loss
 July 2021 through May 2022

	Jul '21 - May 22
SS	
5050 · Uniforms	6,253.24
5060 · Communications	23,996.30
5080 · Meals	10,588.16
5090 · Lake Station Expense	342.09
5090.1 · Dump Fees	13,226.00
5100 · Insurance Exp-liab	58,772.21
5120 · R&M Equipment	37,552.13
5130 · R&M - Facilities	11,726.55
5140 · Medical Equipment	1,416.45
5150 · Dues and Subscriptions	8,184.63
5170 · Office Supplies	6,283.76
5170.1 · Postage and Delivery	2,027.64
5170.2 · Fees	769.63
5180 · Professional Services	20,168.14
5180.1 · Water Test Expense	952.50
5180.2 · Legal Expense	47,600.00
5180.4 · Physical & Drug Test Expense	903.00
5180.6 · Permits & licencing	2,507.82
5190 · Publications and Legal Notices	849.50
5200 · Lease Expense	4,301.11
5220 · District Expense	8,868.83
5231.1 · Safety Expense	2,881.00
5250 · Training & Travel	10,210.66
5250.1 · Fuel	37,973.65
5260 · Utilities	15,843.81
5370.2 · Computer expense	1,799.00
Total SS	335,997.81
5160.2 · Bank Service Charges	110.80
5160.3 · Miscellaneous Expense	4,364.78
Total Expense	1,625,053.35
Net Ordinary Income	-178,602.34
Other Income/Expense	
Other Income	
OFS	
4460 · Airport CA Disbursement	30,000.00
Total OFS	30,000.00
Total Other Income	30,000.00
Other Expense	
80000 · Ask My Accountant	-1,000.00
Total Other Expense	-1,000.00
Net Other Income	31,000.00
Net Income	-147,602.34

California Pines CSD

Profit & Loss

May 2022

	May 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	11,912.28
Total EF	11,912.28
GENERAL FUND	
4010 · Current Secured Taxes	139,278.45
Total GENERAL FUND	139,278.45
GOV F	
4870.1 · Lot Mowing Income	120.00
Total GOV F	120.00
Total Income	151,310.73
Gross Profit	151,310.73
Expense	
BENEFITS	
5020 · Retirement	6,929.16
5035 · Workmans Comp	14,187.02
Total BENEFITS	21,116.18
PR	
5010 · Directors Stipend	500.00
5010.1 · Gross Wages	50,496.40
5010.4 · Holiday pay	2,050.10
5010.5 · vacation	10,556.72
5010.7 · Employer PR taxes	-16,012.46
Total PR	47,590.76
SS	
5060 · Communications	500.00
5080 · Meals	33.25
5090 · Lake Station Expense	145.64
5090.1 · Dump Fees	1,678.25
5100 · Insurance Exp-liab	0.00
5130 · R&M - Facilities	235.94
5170 · Office Supplies	284.12
5170.2 · Fees	54.54
5250.1 · Fuel	1,895.93
5260 · Utilities	2,264.50
Total SS	7,092.17
5160.2 · Bank Service Charges	20.00
Total Expense	75,819.11
Net Ordinary Income	75,491.62
Other Income/Expense	
Other Income	
OFS	
4460 · Airport CA Disbursement	10,000.00
Total OFS	10,000.00
Total Other Income	10,000.00
Net Other Income	10,000.00
Net Income	85,491.62