

California Pines CSD
Profit & Loss Budget vs. Actual
 July 1, 2018 through February 4, 2019

	Jul 1, '18 - Feb 4, 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	31,681.79	54,000.00	-22,318.21
4620.1 · Trash Income	18,844.97	28,500.00	-9,655.03
4620.2 · Water Income	29,243.43	51,000.00	-21,756.57
4870 · Discounts and Fees	296.91	-500.00	796.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	80,578.24	133,000.00	-52,421.76
GENERAL FUND			
4010 · Current Secured Taxes	53,607.59	71,000.00	-17,392.41
4020 · Current unsecured Taxes	3,448.74	6,000.00	-2,551.26
4030 · Prior Secured Taxes	0.00	4,200.00	-4,200.00
4040 · Prior Unsecured Taxes	13.46	1,300.00	-1,286.54
4080 · Supplemental Taxes	21.32	500.00	-478.68
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4451 · HOPTR	169.23	0.00	169.23
4890.3 · Other GF Income	51.88	0.00	51.88
4890.4 · Insurance Proceeds Received	1,861.00	0.00	1,861.00
Total GENERAL FUND	59,173.22	84,150.00	-24,976.78
GOV F			
4060 · Current assessments-Fire	168,725.00	254,000.00	-85,275.00
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	3,242.25	5,800.00	-2,557.75
4890.1 · Fire Assignment Income	778,156.38	450,000.00	328,156.38
Total GOV F	949,812.63	770,400.00	179,412.63
4060.1 · Current assessments-CSD	55,041.00	85,500.00	-30,459.00
4060.2 · Current assessments-Refuse	13,498.00	23,000.00	-9,502.00
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	41.63	90.00	-48.37
4870.3 · Returned Check Charges	120.50	0.00	120.50
4890 · Cash Overages	173.82	0.00	173.82
Total Income	1,158,439.04	1,105,140.00	53,299.04
Gross Profit	1,158,439.04	1,105,140.00	53,299.04
Expense			
BENEFITS			
5020 · Retirement	40,582.27	62,500.00	-21,917.73
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	76,029.26	97,946.99	-21,917.73
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	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
Total OTHER CHARGES	19,668.50	30,207.00	-10,538.50
PR			
5010 · Directors Stipend	3,500.00	6,000.00	-2,500.00
5010.1 · Gross Wages	229,156.34	413,814.00	-184,657.66
5010.2 · Health Stipend	13,500.00	28,350.00	-14,850.00
5010.3 · sick pay	2,967.26	4,000.00	-1,032.74
5010.4 · Holiday pay	12,719.66	18,290.00	-5,570.34
5010.5 · vacation	4,572.71	14,129.00	-9,556.29
5010.6 · Contracted Fire Pay	386,699.47	208,000.00	178,699.47
5010.7 · Employer PR taxes	30,847.98	22,097.00	8,750.98
Total PR	683,963.42	714,680.00	-30,716.58
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	8,958.81	15,000.00	-6,041.19
5080 · Meals	6,542.38	5,500.00	1,042.38
5090 · Lake Station Expense	1,219.81	1,100.00	119.81
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	1,083.00	2,500.00	-1,417.00
5170.1 · Postage and Delivery	1,455.76	3,000.00	-1,544.24
5170.2 · Fees	177.64	694.00	-516.36
5180 · Professional Services	2,071.00	8,000.00	-5,929.00

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5180.1 · Water Test Expense	572.15	1,500.00	-927.85
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	2,541.78	3,000.00	-458.22
5230 · District Special Expense	4,026.13	1,300.00	2,726.13
5231.1 · Safety Expense	23,093.80	5,000.00	18,093.80
5250 · Training & Travel	1,150.48	4,500.00	-3,349.52
5250.1 · Fuel	26,544.32	22,000.00	4,544.32
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
Total SS	170,738.25	185,292.26	-14,554.01
5160.1 · Cash Shortages	127.50	0.00	127.50
5160.2 · Bank Service Charges	156.20	55.00	101.20
5160.3 · Miscellaneous Expense	3,837.54	4,000.00	-162.46
5160.4 · Collections (LM)	2,788.25	5,000.00	-2,211.75
Total Expense	1,030,006.42	1,112,181.25	-82,174.83
Net Ordinary Income	128,432.62	-7,041.25	135,473.87
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
80000 · Ask My Accountant	17.96	0.00	17.96
Total Other Expense	17.96	82,940.00	-82,922.04
Net Other Income	9,982.04	10,000.00	-17.96
Net Income	138,414.66	2,958.75	135,455.91