

California Pines CSD

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	2,044.40
Premium Business 2741	78,001.50
1010.1 · Reserve Savings Account	305.77
1010.2 · Plumas 1638 - Airport Acct	44,027.42
1010.3 · Plumas Bank operating	-72,516.61
1010.4 · Cash Drawer	471.78
8496 · Fire Account (NEW) 8496	66,038.87
Total Checking/Savings	118,373.13
Accounts Receivable	
1090 · AR Clearing Account	205,413.00
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	98,776.00
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	280.00
Total Other Current Assets	589.45
Total Current Assets	217,738.58
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-2,009,528.90
1200 · Land	117,118.24
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	1,069,454.39
1220.1 · Transportation vehicles	221,882.29
1220.2 · Furniture and Equipment	491,641.95
Total FIXED ASSET	599,788.50
Total Fixed Assets	599,788.50
TOTAL ASSETS	817,527.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-745.53
Total Accounts Payable	-745.53
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	-3,928.12
2030.2 · Vacation	-10,785.57
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69
2155.2 · CalPERS Contributions	-16,643.93
2155.3 · Payroll Liabilities	27,789.00
CURRENT LIABILITIES - Other	-556.14
Total CURRENT LIABILITIES	-4,124.76
Total Other Current Liabilities	-4,124.76
Total Current Liabilities	-4,870.29

California Pines CSD

Balance Sheet

As of October 31, 2025

	<u>Oct 31, 25</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	5,413.11
Total Long Term Liabilities	6,774.11
Total Liabilities	1,903.82
Equity	
3050 · Reserve-CP	-884.12
32000 · Retained Earnings	973,019.68
Net Income	-156,512.30
Total Equity	815,623.26
TOTAL LIABILITIES & EQUITY	<u>817,527.08</u>

California Pines CSD
Profit & Loss
 July through October 2025

	Jul - Oct 25
Ordinary Income/Expense	
Income	
CSD income	
EF	
Utility Income not Categorized	86,733.22
Total EF	86,733.22
Total CSD income	86,733.22
GOV F	
4060 · Current assessments-Fire	65,577.51
Total GOV F	65,577.51
Total Income	152,310.73
Gross Profit	152,310.73
Expense	
BENEFITS	
Housing	1,600.00
5020 · Retirement	32,844.68
5035 · Workmans Comp	17,372.51
5045 · Health Insurance	46,075.34
Total BENEFITS	97,892.53
Credit Card	2,652.69
Employee Reimbursement	429.00
PR	
5010 · Directors Stipend	-414.20
5010.1 · Gross Wages	132,712.51
5010.2 · Health Stipend	1,687.50
5010.3 · sick pay	2,784.17
5010.4 · Holiday pay	975.16
5010.5 · vacation	7,937.86
5010.7 · Employer PR taxes	3,783.09
Total PR	149,466.09
SS	
5060 · Communications	3,973.63
5080 · Meals	28.84
5090.1 · Dump Fees	5,649.00
5100 · Insurance Exp-liab	710.76
5120 · R&M Equipment	8,722.94
5130 · R&M - Facilities	6,592.76
5150 · Dues and Subscriptions	300.00
5170 · Office Supplies	2,272.83
5170.1 · Postage and Delivery	565.60
5170.2 · Fees	1,359.00
5180 · Professional Services	5,900.00
5180.1 · Water Test Expense	305.00
5180.6 · Permits & licencing	5,456.00
5220 · District Expense	300.00
5250 · Training & Travel	1,581.84
5250.1 · Fuel	7,348.04
5260 · Utilities	7,158.48
Total SS	58,224.72
5160.2 · Bank Service Charges	158.00
Total Expense	308,823.03
Net Ordinary Income	-156,512.30
Net Income	-156,512.30

California Pines CSD
Balance Sheet Prev Year Comparison
As of October 31, 2025

	Oct 31, 25	Oct 31, 24
ASSETS		
Current Assets		
Checking/Savings		
Fire Bank Account	2,044.40	68,083.27
Premium Business 2741	78,001.50	0.00
1010.1 · Reserve Savings Account	305.77	26,302.31
1010.2 · Plumas 1638 - Airport Acct	44,027.42	44,021.63
1010.3 · Plumas Bank operating	-72,516.61	158,286.59
1010.4 · Cash Drawer	471.78	471.78
8496 · Fire Account (NEW) 8496	66,038.87	0.00
Total Checking/Savings	118,373.13	297,165.58
Accounts Receivable		
1090 · AR Clearing Account	205,413.00	205,413.00
1100 · Doubtful Accounts	-106,637.00	-106,637.00
Total Accounts Receivable	98,776.00	98,776.00
Other Current Assets		
1110 · Due from other Funds	309.45	309.45
12000 · *Undeposited Funds	280.00	280.00
Total Other Current Assets	589.45	589.45
Total Current Assets	217,738.58	396,531.03
Fixed Assets		
FIXED ASSET		
Accumulated Depreciation	-2,009,528.90	-2,009,528.90
1200 · Land	117,118.24	117,118.24
1210 · Buildings	445,258.53	445,258.53
1210.1 · Infrastructure	263,962.00	263,962.00
1220 · Firetruck Engines	1,069,454.39	1,069,454.39
1220.1 · Transportation vehicles	221,882.29	221,882.29
1220.2 · Furniture and Equipment	491,641.95	491,641.95
Total FIXED ASSET	599,788.50	599,788.50
Total Fixed Assets	599,788.50	599,788.50
TOTAL ASSETS	817,527.08	996,319.53
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	-745.53	-207.53
Total Accounts Payable	-745.53	-207.53
Other Current Liabilities		
CURRENT LIABILITIES		
2030 · COMP ABSENCES PAYABLE		
2030.1 · Sick	-3,928.12	-3,928.12
2030.2 · Vacation	-10,785.57	-10,785.57
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69	-14,713.69
2155.2 · CalPERS Contributions	-16,643.93	-1,238.05
2155.3 · Payroll Liabilities	27,789.00	4,624.68
CURRENT LIABILITIES - Other	-556.14	0.00
Total CURRENT LIABILITIES	-4,124.76	-11,327.06
Total Other Current Liabilities	-4,124.76	-11,327.06
Total Current Liabilities	-4,870.29	-11,534.59

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of October 31, 2025

	Oct 31, 25	Oct 31, 24
Long Term Liabilities		
LONG TERM LIABILITIES		
2190 · Deposit Liabilities	1,361.00	1,361.00
Total LONG TERM LIABILITIES	1,361.00	1,361.00
Silverado Loan	5,413.11	21,958.17
Total Long Term Liabilities	6,774.11	23,319.17
Total Liabilities	1,903.82	11,784.58
Equity		
3050 · Reserve-CP	-884.12	-884.12
32000 · Retained Earnings	973,019.68	1,098,613.23
Net Income	-156,512.30	-113,194.16
Total Equity	815,623.26	984,534.95
TOTAL LIABILITIES & EQUITY	817,527.08	996,319.53

California Pines CSD
Balance Sheet Prev Year Comparison
As of October 31, 2025

	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
Fire Bank Account	-66,038.87	-97.0%
Premium Business 2741	78,001.50	100.0%
1010.1 · Reserve Savings Account	-25,996.54	-98.8%
1010.2 · Plumas 1638 - Airport Acct	5.79	0.0%
1010.3 · Plumas Bank operating	-230,803.20	-145.8%
1010.4 · Cash Drawer	0.00	0.0%
8496 · Fire Account (NEW) 8496	66,038.87	100.0%
Total Checking/Savings	-178,792.45	-60.2%
Accounts Receivable		
1090 · AR Clearing Account	0.00	0.0%
1100 · Doubtful Accounts	0.00	0.0%
Total Accounts Receivable	0.00	0.0%
Other Current Assets		
1110 · Due from other Funds	0.00	0.0%
12000 · *Undeposited Funds	0.00	0.0%
Total Other Current Assets	0.00	0.0%
Total Current Assets	-178,792.45	-45.1%
Fixed Assets		
FIXED ASSET		
Accumulated Depreciation	0.00	0.0%
1200 · Land	0.00	0.0%
1210 · Buildings	0.00	0.0%
1210.1 · Infrastructure	0.00	0.0%
1220 · Firetruck Engines	0.00	0.0%
1220.1 · Transportation vehicles	0.00	0.0%
1220.2 · Furniture and Equipment	0.00	0.0%
Total FIXED ASSET	0.00	0.0%
Total Fixed Assets	0.00	0.0%
TOTAL ASSETS	-178,792.45	-18.0%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	-538.00	-259.2%
Total Accounts Payable	-538.00	-259.2%
Other Current Liabilities		
CURRENT LIABILITIES		
2030 · COMP ABSENCES PAYABLE		
2030.1 · Sick	0.00	0.0%
2030.2 · Vacation	0.00	0.0%
Total 2030 · COMP ABSENCES PAYABLE	0.00	0.0%
2155.2 · CalPERS Contributions	-15,405.88	-1,244.4%
2155.3 · Payroll Liabilities	23,164.32	500.9%
CURRENT LIABILITIES - Other	-556.14	-100.0%
Total CURRENT LIABILITIES	7,202.30	63.6%
Total Other Current Liabilities	7,202.30	63.6%
Total Current Liabilities	6,664.30	57.8%

California Pines CSD
Balance Sheet Prev Year Comparison
As of October 31, 2025

	\$ Change	% Change
Long Term Liabilities		
LONG TERM LIABILITIES		
2190 · Deposit Liabilities	0.00	0.0%
Total LONG TERM LIABILITIES	0.00	0.0%
Silverado Loan	-16,545.06	-75.4%
Total Long Term Liabilities	-16,545.06	-71.0%
Total Liabilities	-9,880.76	-83.8%
Equity		
3050 · Reserve-CP	0.00	0.0%
32000 · Retained Earnings	-125,593.55	-11.4%
Net Income	-43,318.14	-38.3%
Total Equity	-168,911.69	-17.2%
TOTAL LIABILITIES & EQUITY	-178,792.45	-18.0%

California Pines CSD

2025 Year to Date Budget Comparison 07/01/2025 - 06/30/2026

Estimated Income	12 MONTH PREDICTION	YTD	BALANCE
Utility Income	\$190,000.00	\$86,733.22	\$103,266.78
Secured and Unsecured Taxes	\$125,000.00	\$-	\$125,000.00
Fire Assessments	\$306,000.00	\$65,577.51	\$240,422.49
CSD and Refuse Assessments	\$115,000.00	\$-	\$115,000.00
Lot Mowing	\$72,000.00	\$-	\$72,000.00
Airport Disbursement	\$10,000.00	\$-	\$10,000.00
Interest and Misc Income	\$75.20	\$-	\$75.20
Estimated Income Total	\$818,075.20	\$152,310.73	\$665,764.47
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Estimated Expenses			
Employee Benefits	\$233,713.75	\$97,892.53	\$135,821.22
Employee Wages	\$433,446.77	\$149,466.09	\$283,980.68
Capital Outlay	\$2,577.75		\$2,577.75
Bad Debt and Collection Fees	\$4,804.91		\$4,804.91
Communications	\$12,416.09	\$3,973.63	\$8,442.46
Meals	\$20.45	\$28.84	\$(8.39)
Dump Fees	\$14,516.25	\$5,649.00	\$8,867.25
Insurance Expence	\$48,729.49	\$710.76	\$48,018.73
R&M Facilities	\$25,357.24	\$6,592.76	\$18,764.48
R&M Equipment	\$28,330.85	\$8,722.94	\$19,607.91
Office Supplies and Postage	\$28,271.63	\$3,138.43	\$25,133.20
Legal & Professional Fees	\$31,339.65	\$5,900.00	\$25,439.65
Permits, Testing, and Fees	\$21,925.52	\$7,120.00	\$14,805.52
Safety and Supplies	\$900.00	\$300.00	\$600.00
Training and Travel	\$5,789.39	\$1,581.84	\$4,207.55
Miscellaneous Expense	\$7,748.68	\$3,239.69	\$4,508.99
Fuel	\$17,602.03	\$7,348.04	\$10,253.99
Utilities	\$23,575.32	\$7,158.48	\$16,416.84
Total Expenses	\$941,065.77	\$308,823.03	\$632,242.74