

**California Pines CSD**  
**Profit & Loss YTD Comparison**  
**December 2019**

	Dec 19	Jul - Dec 19
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>EF</b>		
4620 · Sewer Income	4,598.00	27,056.00
4620.1 · Trash Income	2,773.50	15,863.50
4620.2 · Water Income	4,031.25	24,180.31
4870 · Discounts and Fees	0.00	518.00
4870.4 · Misc. Enterprise Income	-0.02	-82.52
<b>Total EF</b>	11,402.73	67,535.29
<b>GENERAL FUND</b>		
4010 · Current Secured Taxes	0.00	2,355.57
4020 · Current unsecured Taxes	0.00	-21.83
4030 · Prior Secured Taxes	0.00	40,592.20
4040 · Prior Unsecured Taxes	0.00	0.00
4080 · Supplemental Taxes	0.00	35.20
4451 · HOPTR	0.00	169.23
<b>Total GENERAL FUND</b>	0.00	43,130.37
<b>GOV F</b>		
4060 · Current assessments-Fire	0.00	0.00
4065 · Prior assessments- Fire	0.00	-2,923.01
4870.2 · Pest Control Income	459.00	2,739.00
4890.1 · Fire Assignment Income	0.00	117,653.21
4890.2 · Fire Income - Other	0.00	1,000.00
<b>Total GOV F</b>	459.00	118,469.20
4060.1 · Current assessments-CSD	0.00	0.00
4060.2 · Current assessments-Refuse	0.00	0.00
4065.1 · Prior assessments- CSD	0.00	0.00
4065.2 · Prior assessments-Refuse	0.00	0.00
4190 · Interest Income	0.00	34.54
4890 · Cash Overages	0.00	-0.25
49900 · Uncategorized Income	0.00	86.75
<b>Total Income</b>	11,861.73	229,255.90
<b>Gross Profit</b>	11,861.73	229,255.90
<b>Expense</b>		
<b>BENEFITS</b>		
5020 · Retirement	3,587.46	39,113.35
5035 · Workmans Comp	8,000.00	63,674.13
<b>Total BENEFITS</b>	11,587.46	102,787.48
<b>CAPITAL OUTLAY</b>		

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Accrual Basis

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5350 · Capital Expense - Land	0.00	0.00
5370 · Capital Expense - Equipment	0.00	75,000.00
<b>Total CAPITAL OUTLAY</b>	<b>0.00</b>	<b>75,000.00</b>
<b>OTHER CHARGES</b>		
5310 · Penalties	0.00	157.56
<b>Total OTHER CHARGES</b>	<b>0.00</b>	<b>157.56</b>
<b>PR</b>		
5010 · Directors Stipend	500.00	3,000.00
5010.1 · Gross Wages	29,065.39	205,766.49
5010.2 · Health Stipend	2,400.00	16,551.80
5010.3 · sick pay	207.10	3,489.39
5010.4 · Holiday pay	3,804.30	11,383.08
5010.5 · vacation	1,765.10	3,467.28
5010.6 · Contracted Fire Pay	0.00	56,590.32
5010.7 · Employer PR taxes	847.74	11,317.29
<b>Total PR</b>	<b>38,589.63</b>	<b>311,565.65</b>
<b>SS</b>		
5050 · Uniforms	0.00	1,240.85
5060 · Communications	773.37	5,877.90
5080 · Meals	0.00	2,716.00
5090 · Lake Station Expense	0.00	498.00
5090.1 · Dump Fees	759.50	4,214.00
5100 · Insurance Exp-liab	682.50	36,219.72
5120 · R&M Equipment	272.51	13,356.21
5130 · R&M - Facilities	0.00	1,571.94
5150 · Dues and Subscriptions	0.00	2,149.00
5170 · Office Supplies	0.00	513.40
5170.1 · Postage and Delivery	6,055.29	18,290.07
5170.2 · Fees	33.07	415.28
5180 · Professional Services	0.00	6,094.48
5180.1 · Water Test Expense	40.00	3,400.00
5180.4 · Physical & Drug Test Expense	0.00	289.00
5180.6 · Permits & licencing	259.60	4,394.60
5190 · Publications and Legal Notices	50.00	458.26
5200 · Lease Expense	142.83	3,505.73
5220 · District Expense	50.00	1,509.29
5250 · Training & Travel	0.00	273.04
5250.1 · Fuel	538.00	12,163.35
5260 · Utilities	2,281.42	8,863.23
SS - Other	0.00	1,264.08
<b>Total SS</b>	<b>11,938.09</b>	<b>129,277.43</b>

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5160.3 · Miscellaneous Expense	0.00	36.50
5160.4 · Collections (LM)	0.00	117.60
<b>Total Expense</b>	<u>62,115.18</u>	<u>618,942.22</u>
<b>Net Ordinary Income</b>	-50,253.45	-389,686.32
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
80000 · Ask My Accountant	1,671.89	6,332.35
<b>Total Other Expense</b>	<u>1,671.89</u>	<u>6,332.35</u>
<b>Net Other Income</b>	-1,671.89	-6,332.35
<b>Net Income</b>	<u><u>-51,925.34</u></u>	<u><u>-396,018.67</u></u>