

California Pines CSD
Balance Sheet
As of July 30, 2022

| | Jul 30, 22 |
|---|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Fire Bank Account | 74,729.05 |
| 1010.1 · Reserve Savings Account | 241.14 |
| 1010.2 · Plumas 1638 - Airport Acct | 23,920.33 |
| 1010.3 · Plumas Bank operating | -70,071.43 |
| 1010.4 · Cash Drawer | 471.78 |
| Total Checking/Savings | 29,290.87 |
| Accounts Receivable | |
| 1090 · AR Clearing Account | 207,242.75 |
| 1100 · Doubtful Accounts | -106,637.00 |
| Total Accounts Receivable | 100,605.75 |
| Other Current Assets | |
| 1110 · Due from other Funds | 309.45 |
| 12000 · *Undeposited Funds | 881.06 |
| Total Other Current Assets | 1,190.51 |
| Total Current Assets | 131,087.13 |
| 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 | 543,517.68 |
| Total Fixed Assets | 543,517.68 |
| TOTAL ASSETS | 674,604.81 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2010 · Accounts Payable | -5,635.82 |
| Total Accounts Payable | -5,635.82 |
| Other Current Liabilities | |
| CURRENT LIABILITIES | |
| 2030 · COMP ABSENCES PAYABLE | |
| 2030.2 · Vacation | 7,125.30 |
| Total 2030 · COMP ABSENCES PAYABLE | 7,125.30 |
| 2155 · Customer Credits | -48.75 |
| 2155.2 · CalPERS Contributions | -3,575.30 |
| 2155.3 · Payroll Liabilities | 27,475.97 |
| CURRENT LIABILITIES - Other | -461.34 |
| Total CURRENT LIABILITIES | 30,515.88 |
| Total Other Current Liabilities | 30,515.88 |
| Total Current Liabilities | 24,880.06 |

California Pines CSD
Balance Sheet
As of July 30, 2022

| | <u>Jul 30, 22</u> |
|---------------------------------------|-------------------|
| Long Term Liabilities | |
| LONG TERM LIABILITIES | |
| 2190 · Deposit Liabilities | 1,447.75 |
| Total LONG TERM LIABILITIES | 1,447.75 |
| Silverado Loan | 53,866.50 |
| Total Long Term Liabilities | 55,314.25 |
| Total Liabilities | 80,194.31 |
| Equity | |
| 3050 · Reserve-CP | -802.78 |
| 32000 · Retained Earnings | 616,661.15 |
| Net Income | -21,447.87 |
| Total Equity | 594,410.50 |
| TOTAL LIABILITIES & EQUITY | 674,604.81 |

California Pines CSD
Profit & Loss YTD Comparison
July 2021 through June 2022

| | Jul '21 - Jun 22 | Jul '21 - Jun 22 |
|-------------------------------------|------------------|------------------|
| Ordinary Income/Expense | | |
| Income | | |
| EF | | |
| Utility Income not Categorized | 17,905.90 | 17,905.90 |
| 4620 · Sewer Income | 52,021.19 | 52,021.19 |
| 4620.1 · Trash Income | 38,934.80 | 38,934.80 |
| 4620.2 · Water Income | 50,879.88 | 50,879.88 |
| 4870 · Discounts and Fees | 73.00 | 73.00 |
| 4870.4 · Misc. Enterprise Income | 25.00 | 25.00 |
| Total EF | 159,839.77 | 159,839.77 |
| GENERAL FUND | | |
| 4010 · Current Secured Taxes | 194,991.86 | 194,991.86 |
| 4020 · Current unsecured Taxes | 4,546.44 | 4,546.44 |
| 4030 · Prior Secured Taxes | 30,808.39 | 30,808.39 |
| 4040 · Prior Unsecured Taxes | 10.51 | 10.51 |
| 4080 · Supplemental Taxes | 633.96 | 633.96 |
| 4451 · HOPTR | 521.52 | 521.52 |
| 4890.3 · Other GF Income | 2.09 | 2.09 |
| Total GENERAL FUND | 231,514.77 | 231,514.77 |
| GOV F | | |
| 4060 · Current assessments-Fire | 197,318.00 | 197,318.00 |
| 4065 · Prior assessments- Fire | 161.72 | 161.72 |
| 4870.1 · Lot Mowing Income | 58,806.94 | 58,806.94 |
| 4870.2 · Pest Control Income | 4,250.50 | 4,250.50 |
| 4890.1 · Fire Assignment Income | 714,526.86 | 714,526.86 |
| Total GOV F | 975,064.02 | 975,064.02 |
| 4060.1 · Current assessments-CSD | 3,767.81 | 3,767.81 |
| 4060.2 · Current assessments-Refuse | 13,579.00 | 13,579.00 |
| 4065.1 · Prior assessments- CSD | 85,356.49 | 85,356.49 |
| 4190 · Interest Income | 67.41 | 67.41 |
| Total Income | 1,469,189.27 | 1,469,189.27 |
| Gross Profit | 1,469,189.27 | 1,469,189.27 |
| Expense | | |
| BENEFITS | | |
| Housing | -1,120.00 | -1,120.00 |
| 5020 · Retirement | 119,705.49 | 119,705.49 |
| 5035 · Workmans Comp | 36,811.97 | 36,811.97 |
| 5045 · Health Insurance | 36,450.24 | 36,450.24 |
| Total BENEFITS | 191,847.70 | 191,847.70 |
| CAPITAL OUTLAY | | |
| 5350 · Capital Expense - Land | 36,624.07 | 36,624.07 |
| 5360 · Capital Expence-Structures | 75,000.00 | 75,000.00 |
| 5370 · Capital Expense - Equipment | 80,795.00 | 80,795.00 |
| Total CAPITAL OUTLAY | 192,419.07 | 192,419.07 |
| PR | | |
| Lawsuit Wages | 183,999.98 | 183,999.98 |
| 5010 · Directors Stipend | 6,000.00 | 6,000.00 |
| 5010.1 · Gross Wages | 583,384.65 | 583,384.65 |
| 5010.2 · Health Stipend | 259.38 | 259.38 |
| 5010.3 · sick pay | 18,238.34 | 18,238.34 |
| 5010.4 · Holiday pay | 22,445.20 | 22,445.20 |
| 5010.5 · vacation | 16,270.51 | 16,270.51 |
| 5010.6 · Contracted Fire Pay | 154,667.62 | 154,667.62 |
| 5010.7 · Employer PR taxes | 43,148.97 | 43,148.97 |
| Total PR | 1,028,414.65 | 1,028,414.65 |

California Pines CSD
Profit & Loss YTD Comparison
July 2021 through June 2022

| | Jul '21 - Jun 22 | Jul '21 - Jun 22 |
|---------------------------------------|---------------------|---------------------|
| SS | | |
| 5050 · Uniforms | 10,030.24 | 10,030.24 |
| 5060 · Communications | 24,967.43 | 24,967.43 |
| 5080 · Meals | 13,633.16 | 13,633.16 |
| 5090 · Lake Station Expense | 342.09 | 342.09 |
| 5090.1 · Dump Fees | 13,226.00 | 13,226.00 |
| 5100 · Insurance Exp-liab | 58,772.21 | 58,772.21 |
| 5120 · R&M Equipment | 50,001.99 | 50,001.99 |
| 5130 · R&M - Facilities | 23,021.71 | 23,021.71 |
| 5140 · Medical Equipment | 1,416.45 | 1,416.45 |
| 5150 · Dues and Subscriptions | 8,284.78 | 8,284.78 |
| 5170 · Office Supplies | 6,283.76 | 6,283.76 |
| 5170.1 · Postage and Delivery | 2,527.64 | 2,527.64 |
| 5170.2 · Fees | 811.10 | 811.10 |
| 5180 · Professional Services | 21,777.41 | 21,777.41 |
| 5180.1 · Water Test Expense | 1,042.50 | 1,042.50 |
| 5180.2 · Legal Expense | 47,600.00 | 47,600.00 |
| 5180.4 · Physical & Drug Test Expense | 903.00 | 903.00 |
| 5180.6 · Permits & licencing | 2,507.82 | 2,507.82 |
| 5190 · Publications and Legal Notices | 949.50 | 949.50 |
| 5200 · Lease Expense | 5,132.63 | 5,132.63 |
| 5220 · District Expense | 8,968.83 | 8,968.83 |
| 5231.1 · Safety Expense | 2,881.00 | 2,881.00 |
| 5250 · Training & Travel | 15,364.26 | 15,364.26 |
| 5250.1 · Fuel | 45,735.54 | 45,735.54 |
| 5260 · Utilities | 17,332.88 | 17,332.88 |
| 5370.2 · Computer expense | 1,799.00 | 1,799.00 |
| Total SS | 385,312.93 | 385,312.93 |
| 5160.2 · Bank Service Charges | 120.80 | 120.80 |
| 5160.3 · Miscellaneous Expense | 4,364.78 | 4,364.78 |
| Total Expense | 1,802,479.93 | 1,802,479.93 |
| Net Ordinary Income | -333,290.66 | -333,290.66 |
| Other Income/Expense | | |
| Other Income | | |
| OFS | | |
| 4460 · Airport CA Disbursement | 30,000.00 | 30,000.00 |
| Total OFS | 30,000.00 | 30,000.00 |
| Total Other Income | 30,000.00 | 30,000.00 |
| Other Expense | | |
| 80000 · Ask My Accountant | 16,036.55 | 16,036.55 |
| Total Other Expense | 16,036.55 | 16,036.55 |
| Net Other Income | 13,963.45 | 13,963.45 |
| Net Income | -319,327.21 | -319,327.21 |