

California Pines CSD
Profit & Loss
 July 2024 through June 2025

	Jul '24 - Jun 25
Ordinary Income/Expense	
Income	
Bank Correction	1,000.00
CSD income	
EF	
Utility Income not Categorized	821,527.11
4190 · Interest Income	47.15
Total EF	821,574.26
4870.1 · Lot Mowing Income	3,522.00
Total CSD income	825,096.26
Total Income	826,096.26
Gross Profit	826,096.26
Expense	
BENEFITS	
Housing	9,600.00
5020 · Retirement	94,725.71
5035 · Workmans Comp	41,913.68
5045 · Health Insurance	87,474.36
Total BENEFITS	233,713.75
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	2,577.75
Total CAPITAL OUTLAY	2,577.75
Credit Card	7,223.54
Employee Reimburement	257.40
OTHER CHARGES	
5340 · Assessment Collection Fees	4,804.91
5345 · Bad Debt	59.18
OTHER CHARGES - Other	20.00
Total OTHER CHARGES	4,884.09

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Profit & Loss
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	Jul '24 - Jun 25
PR	
5010 · Directors Stipend	3,891.15
5010.1 · Gross Wages	372,162.41
5010.2 · Health Stipend	4,312.50
5010.3 · sick pay	17,059.51
5010.4 · Holiday pay	4,594.17
5010.5 · vacation	12,907.30
5010.7 · Employer PR taxes	17,449.24
PR - Other	1,070.49
Total PR	433,446.77
SS	
5060 · Communications	12,416.09
5080 · Meals	20.45
5090.1 · Dump Fees	14,516.25
5100 · Insurance Exp-liab	48,729.49
5120 · R&M Equipment	28,330.85
5130 · R&M - Facilities	25,357.24
5150 · Dues and Subscriptions	15,751.98
5170 · Office Supplies	8,622.35
5170.1 · Postage and Delivery	3,225.30
5170.2 · Fees	2,919.52
5180 · Professional Services	17,031.59
5180.1 · Water Test Expense	1,212.00
5180.2 · Legal Expense	14,308.06
5180.4 · Physical & Drug Test Expense	415.00
5180.6 · Permits & licencing	17,379.00
5190 · Publications and Legal Notices	432.00
5220 · District Expense	900.00
5250 · Training & Travel	5,789.39
5250.1 · Fuel	17,602.03
5260 · Utilities	23,575.32
5370.2 · Computer expense	240.00
Total SS	258,773.91
5160.2 · Bank Service Charges	188.56
Total Expense	941,065.77
Net Ordinary Income	-114,969.51

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Accrual Basis

California Pines CSD
Profit & Loss
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>
Other Income/Expense	
Other Expense	
80000 - Ask My Accountant	10,624.04
Total Other Expense	10,624.04
Net Other Income	-10,624.04
Net Income	<u><u>-125,593.55</u></u>

California Pines CSD
Balance Sheet
As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	2,044.40
Premium Business 2741	112,272.10
1010.1 · Reserve Savings Account	305.77
1010.2 · Plumas 1638 - Airport Acct	62,027.42
1010.3 · Plumas Bank operating	39,670.31
1010.4 · Cash Drawer	471.78
8496 · Fire Account (NEW) 8496	66,038.87
Total Checking/Savings	282,830.65
Accounts Receivable	
1090 · AR Clearing Account	207,397.50
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	100,760.50
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	280.00
Total Other Current Assets	589.45
Total Current Assets	384,180.60
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-1,874,185.90
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	735,131.50
Total Fixed Assets	735,131.50
TOTAL ASSETS	1,119,312.10

California Pines CSD
Balance Sheet
As of June 30, 2025

	Jun 30, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-745.53
Total Accounts Payable	-745.53
Other Current Liabilities	
CURRENT LIABILITIES	
2155.2 · CalPERS Contributions	-4,596.71
2155.3 · Payroll Liabilities	21,616.31
Total CURRENT LIABILITIES	17,019.60
Total Other Current Liabilities	17,019.60
Total Current Liabilities	16,274.07
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	10,140.27
Total Long Term Liabilities	11,501.27
Total Liabilities	27,775.34
Equity	
3050 · Reserve-CP	-884.12
32000 · Retained Earnings	1,218,014.43
Net Income	-125,593.55
Total Equity	1,091,536.76
TOTAL LIABILITIES & EQUITY	1,119,312.10

California Pines CSD
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Fire Bank Account	2,044.40	68,083.27	-66,038.87	-97.0%
Premium Business 2741	112,272.10	0.00	112,272.10	100.0%
1010.1 · Reserve Savings Account	305.77	26,288.14	-25,982.37	-98.8%
1010.2 · Plumas 1638 - Airport Acct	62,027.42	43,997.90	18,029.52	41.0%
1010.3 · Plumas Bank operating	39,670.31	272,859.18	-233,188.87	-85.5%
1010.4 · Cash Drawer	471.78	471.78	0.00	0.0%
8496 · Fire Account (NEW) 8496	66,038.87	0.00	66,038.87	100.0%
Total Checking/Savings	282,830.65	411,700.27	-128,869.62	-31.3%
Accounts Receivable				
1090 · AR Clearing Account	207,397.50	207,397.50	0.00	0.0%
1100 · Doubtful Accounts	-106,637.00	-106,637.00	0.00	0.0%
Total Accounts Receivable	100,760.50	100,760.50	0.00	0.0%
Other Current Assets				
1110 · Due from other Funds	309.45	309.45	0.00	0.0%
12000 · *Undeposited Funds	280.00	280.00	0.00	0.0%
Total Other Current Assets	589.45	589.45	0.00	0.0%
Total Current Assets	384,180.60	513,050.22	-128,869.62	-25.1%
Fixed Assets				
FIXED ASSET				
Accumulated Depreciation	-1,874,185.90	-1,874,185.90	0.00	0.0%
1200 · Land	117,118.24	117,118.24	0.00	0.0%
1210 · Buildings	445,258.53	445,258.53	0.00	0.0%
1210.1 · Infrastructure	263,962.00	263,962.00	0.00	0.0%
1220 · Firetruck Engines	1,069,454.39	1,069,454.39	0.00	0.0%
1220.1 · Transportation vehicles	221,882.29	221,882.29	0.00	0.0%
1220.2 · Furniture and Equipment	491,641.95	491,641.95	0.00	0.0%
Total FIXED ASSET	735,131.50	735,131.50	0.00	0.0%
Total Fixed Assets	735,131.50	735,131.50	0.00	0.0%
TOTAL ASSETS	1,119,312.10	1,248,181.72	-128,869.62	-10.3%

California Pines CSD
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2010 · Accounts Payable	-745.53	-207.53	-538.00	-259.2%
Total Accounts Payable	-745.53	-207.53	-538.00	-259.2%
Other Current Liabilities				
CURRENT LIABILITIES				
2155.2 · CalPERS Contributions	-4,596.71	4,675.48	-9,272.19	-198.3%
2155.3 · Payroll Liabilities	21,616.31	-1,462.87	23,079.18	1,577.7%
Total CURRENT LIABILITIES	17,019.60	3,212.61	13,806.99	429.8%
Total Other Current Liabilities	17,019.60	3,212.61	13,806.99	429.8%
Total Current Liabilities	16,274.07	3,005.08	13,268.99	441.6%
Long Term Liabilities				
LONG TERM LIABILITIES				
2190 · Deposit Liabilities	1,361.00	1,361.00	0.00	0.0%
Total LONG TERM LIABILITIES	1,361.00	1,361.00	0.00	0.0%
Silverado Loan	10,140.27	26,685.33	-16,545.06	-62.0%
Total Long Term Liabilities	11,501.27	28,046.33	-16,545.06	-59.0%
Total Liabilities	27,775.34	31,051.41	-3,276.07	-10.6%
Equity				
3050 · Reserve-CP	-884.12	-884.12	0.00	0.0%
32000 · Retained Earnings	1,218,014.43	1,052,454.21	165,560.22	15.7%
Net Income	-125,593.55	165,560.22	-291,153.77	-175.9%
Total Equity	1,091,536.76	1,217,130.31	-125,593.55	-10.3%
TOTAL LIABILITIES & EQUITY	1,119,312.10	1,248,181.72	-128,869.62	-10.3%

California Pines CSD

2024 Year to Date Budget Comparison 07/01/2024 - 06/30/2025

Estimated Income	12 MONTH PREDICTION	YTD	BALANCE
Utility Income	\$190,000.00	\$821,527.11	\$(631,527.11)
Secured and Unsecured Taxes	\$125,000.00	\$-	\$125,000.00
Fire Assessments	\$306,000.00	\$-	\$306,000.00
CSD and Refuse Assessments	\$115,000.00	\$-	\$115,000.00
Lot Mowing	\$72,000.00	\$3,522.00	\$68,478.00
Airport Disbursement	\$10,000.00	\$-	\$10,000.00
Interest and Misc Income	\$75.20	\$1,047.15	\$(971.95)
Estimated Income Total	\$818,075.20	\$826,096.26	\$(8,021.06)
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Estimated Expenses			
Employee Benefits	\$145,272.96	\$233,713.75	\$(88,440.79)
Employee Wages	\$472,092.60	\$433,446.77	\$38,645.83
Capital Outlay	\$11,610.96	\$2,577.75	\$9,033.21
Bad Debt and Collection Fees	\$5,000.00	\$4,804.91	\$195.09
Communications	\$10,976.04	\$12,416.09	\$(1,440.05)
Meals	\$7,000.00	\$20.45	\$6,979.55
Dump Fees	\$10,584.00	\$14,516.25	\$(3,932.25)
Insurance Expence	\$55,000.00	\$48,729.49	\$6,270.51
R&M Facilities	\$7,747.27	\$25,357.24	\$(17,609.97)
R&M Equipment	\$41,520.56	\$28,330.85	\$13,189.71
Office Supplies and Postage	\$25,688.68	\$28,271.63	\$(2,582.95)
Legal & Professional Fees	\$17,782.00	\$31,339.65	\$(13,557.65)
Permits, Testing, and Fees	\$22,004.63	\$21,925.52	\$79.11
Safety and Supplies	\$7,840.96	\$900.00	\$6,940.96
Training and Travel	\$3,000.00	\$5,789.39	\$(2,789.39)
Miscellaneous Expense	\$5,000.00	\$7,748.68	\$(2,748.68)
Fuel	\$20,000.00	\$17,602.03	\$2,397.97
Utilities	\$23,720.42	\$23,575.32	\$145.10
Total Expenses	\$891,841.08	\$941,065.77	\$(49,224.69)