

**California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019**

	Jul '18 - Ju...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
5043 TAX ASSESSMENTS	0.00	0.00	0.00	0.0%
EF	127,118.73	133,000.00	-5,881.27	95.6%
GENERAL FUND	93,879.17	84,150.00	9,729.17	111.6%
GOV F				
4060 · Current assessments-Fire	229,900.00	254,000.00	-24,100.00	90.5%
4065 · Prior assessments- Fire	16,679.18	10,600.00	6,079.18	157.4%
4870.1 · Lot Mowing Income	54,661.00	50,000.00	4,661.00	109.3%
4870.2 · Pest Control Income	5,180.25	5,800.00	-619.75	89.3%
4890.1 · Fire Assignment Income	778,763.27	450,000.00	328,763.27	173.1%
4890.2 · Fire Income - Other	3,000.00	0.00	3,000.00	100.0%
Total GOV F	1,088,183.70	770,400.00	317,783.70	141.2%
4060.1 · Current assessments-CSD	78,241.50	85,500.00	-7,258.50	91.5%
4060.2 · Current assessments-Refuse	18,392.00	23,000.00	-4,608.00	80.0%
4065.1 · Prior assessments- CSD	11,296.73	6,600.00	4,696.73	171.2%
4065.2 · Prior assessments-Refuse	2,293.54	2,400.00	-106.46	95.6%
4190 · Interest Income	97.93	90.00	7.93	108.8%
4870.3 · Returned Check Charges	234.50		234.50	
4890 · Cash Overages	372.52	0.00	372.52	100.0%
Total Income	1,420,110.32	1,105,140.00	314,970.32	128.5%
Gross Profit	1,420,110.32	1,105,140.00	314,970.32	128.5%
Expense				
BENEFITS	97,007.84	97,946.99	-939.15	99.0%
CAPITAL OUTLAY	72,697.50	75,000.00	-2,302.50	96.9%
OTHER CHARGES	7,455.94	30,207.00	-22,751.06	24.7%
Penalties	0.00	0.00	0.00	0.0%
PR	0.00	0.00	0.00	0.0%
5010 · Directors Stipend	6,000.00	6,000.00	0.00	100.0%
5010.1 · Gross Wages	408,723.54	413,814.00	-5,090.46	98.8%
5010.2 · Health Stipend	23,850.00	28,350.00	-4,500.00	84.1%
5010.3 · sick pay	6,634.40	4,000.00	2,634.40	165.9%
5010.4 · Holiday pay	17,019.63	18,290.00	-1,270.37	93.1%
5010.5 · vacation	16,181.04	14,129.00	2,052.04	114.5%
5010.6 · Contracted Fire Pay	388,041.97	208,000.00	180,041.97	186.6%

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5010.7 · Employer PR taxes	38,855.64	22,097.00	16,758.64	175.8%
PR - Other	0.00	0.00	0.00	0.0%
Total PR	905,306.22	714,680.00	190,626.22	126.7%
SS				
5040 · Agriculture	26.98	0.00	26.98	100.0%
5050 · Uniforms	955.68	2,500.00	-1,544.32	38.2%
5060 · Communications	14,085.76	15,000.00	-914.24	93.9%
5080 · Meals	6,611.66	5,500.00	1,111.66	120.2%
5090 · Lake Station Expense	5,503.16	1,100.00	4,403.16	500.3%
5090.1 · Dump Fees	8,372.66	10,000.00	-1,627.34	83.7%
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58	110.5%
5120 · R&M Equipment	23,626.67	30,000.00	-6,373.33	78.8%
5130 · R&M - Facilities	31,148.90	8,000.00	23,148.90	389.4%
5140 · Medical Equipment	61.36	1,200.00	-1,138.64	5.1%
5150 · Dues and Subscriptions	7,219.93	5,000.00	2,219.93	144.4%
5170 · Office Supplies	2,032.92	2,500.00	-467.08	81.3%
5170.1 · Postage and Delivery	1,497.06	3,000.00	-1,502.94	49.9%
5170.2 · Fees	348.20	694.00	-345.80	50.2%
5180 · Professional Services	6,115.30	8,000.00	-1,884.70	76.4%
5180.1 · Water Test Expense	732.15	1,500.00	-767.85	48.8%
5180.2 · Legal Expense	0.00	0.00	0.00	0.0%
5180.3 · sewer expense	0.00	0.00	0.00	0.0%
5180.4 · Physical & Drug Test Expense	313.80	900.00	-586.20	34.9%
5180.6 · Permits & licencing	3,907.00	4,000.00	-93.00	97.7%
5190 · Publications and Legal Notices	223.76	200.00	23.76	111.9%
5200 · Lease Expense	554.46	2,500.00	-1,945.54	22.2%
5220 · District Expense	4,195.48	3,000.00	1,195.48	139.8%
5230 · District Special Expense	4,047.51	1,300.00	2,747.51	311.3%
5231.1 · Safety Expense	14,731.11	5,000.00	9,731.11	294.6%
5250 · Training & Travel	5,533.62	4,500.00	1,033.62	123.0%
5250.1 · Fuel	33,401.04	22,000.00	11,401.04	151.8%
5260 · Utilities	17,417.39	16,000.00	1,417.39	108.9%
5370.1 · Accounting Expense	1,149.95	1,500.00	-350.05	76.7%
5370.2 · Computer expense	5,219.49	1,000.00	4,219.49	521.9%
Total SS	231,514.84	185,292.26	46,222.58	124.9%
5160.1 · Cash Shortages	329.15	0.00	329.15	100.0%
5160.2 · Bank Service Charges	390.10	55.00	335.10	709.3%
5160.3 · Miscellaneous Expense	3,847.08	4,000.00	-152.92	96.2%
5160.4 · Collections (LM)	2,964.18	5,000.00	-2,035.82	59.3%
Total Expense	1,321,512.85	1,112,181.25	209,331.60	118.8%
Net Ordinary Income	98,597.47	-7,041.25	105,638.72	-1,400.3%

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Other Income				
OFS				
4460 · Airport CA Disbursement	10,000.00	10,000.00	0.00	100.0%
4460.1 · State-Aid	0.00	0.00	0.00	0.0%
6060 · Operating Transfers In	0.00	82,940.00	-82,940.00	0.0%
Total OFS	10,000.00	92,940.00	-82,940.00	10.8%
Total Other Income	10,000.00	92,940.00	-82,940.00	10.8%
Other Expense				
OFU				
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00	0.0%
Total OFU	0.00	82,940.00	-82,940.00	0.0%
Replacement Fund	0.00	0.00	0.00	0.0%
6240 · Depreciation Expense	70,602.50	0.00	70,602.50	100.0%
Total Other Expense	70,602.50	82,940.00	-12,337.50	85.1%
Net Other Income	-60,602.50	10,000.00	-70,602.50	-606.0%
Net Income	37,994.97	2,958.75	35,036.22	1,284.2%

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Profit & Loss Budget vs. Actual
July 2018 through June 2019**

	Jul '18 - Ju...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
5043 TAX ASSESSMENTS	0.00	0.00	0.00	0.0%
EF	127,118.73	133,000.00	-5,881.27	95.6%
GENERAL FUND	93,879.17	84,150.00	9,729.17	111.6%
GOV F				
4060 · Current assessments-Fire	229,900.00	254,000.00	-24,100.00	90.5%
4065 · Prior assessments- Fire	16,679.18	10,600.00	6,079.18	157.4%
4870.1 · Lot Mowing Income	54,661.00	50,000.00	4,661.00	109.3%
4870.2 · Pest Control Income	5,180.25	5,800.00	-619.75	89.3%
4890.1 · Fire Assignment Income	778,763.27	450,000.00	328,763.27	173.1%
4890.2 · Fire Income - Other	3,000.00	0.00	3,000.00	100.0%
Total GOV F	1,088,183.70	770,400.00	317,783.70	141.2%
4060.1 · Current assessments-CSD	78,241.50	85,500.00	-7,258.50	91.5%
4060.2 · Current assessments-Refuse	18,392.00	23,000.00	-4,608.00	80.0%
4065.1 · Prior assessments- CSD	11,296.73	6,600.00	4,696.73	171.2%
4065.2 · Prior assessments-Refuse	2,293.54	2,400.00	-106.46	95.6%
4190 · Interest Income	97.93	90.00	7.93	108.8%
4870.3 · Returned Check Charges	234.50			
4890 · Cash Overages	372.52	0.00	372.52	100.0%
Total Income	1,420,110.32	1,105,140.00	314,970.32	128.5%
Gross Profit	1,420,110.32	1,105,140.00	314,970.32	128.5%
Expense				
BENEFITS	97,007.84	97,946.99	-939.15	99.0%
CAPITAL OUTLAY	72,697.50	75,000.00	-2,302.50	96.9%
OTHER CHARGES	7,455.94	30,207.00	-22,751.06	24.7%
Penalties	0.00	0.00	0.00	0.0%
PR				
5010 · Directors Stipend	6,000.00	6,000.00	0.00	100.0%
5010.1 · Gross Wages	408,723.54	413,814.00	-5,090.46	98.8%
5010.2 · Health Stipend	23,850.00	28,350.00	-4,500.00	84.1%
5010.3 · sick pay	6,634.40	4,000.00	2,634.40	165.9%
5010.4 · Holiday pay	17,019.63	18,290.00	-1,270.37	93.1%
5010.5 · vacation	16,181.04	14,129.00	2,052.04	114.5%
5010.6 · Contracted Fire Pay	388,041.97	208,000.00	180,041.97	186.6%

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Ju...	Budget	\$ Over Bud...	% of Budget
5010.7 · Employer PR taxes	38,855.64	22,097.00	16,758.64	175.8%
PR - Other	0.00	0.00	0.00	0.0%
Total PR	905,306.22	714,680.00	190,626.22	126.7%
SS				
5040 · Agriculture	26.98	0.00	26.98	100.0%
5050 · Uniforms	955.68	2,500.00	-1,544.32	38.2%
5060 · Communications	14,085.76	15,000.00	-914.24	93.9%
5080 · Meals	6,611.66	5,500.00	1,111.66	120.2%
5090 · Lake Station Expense	5,503.16	1,100.00	4,403.16	500.3%
5090.1 · Dump Fees	8,372.66	10,000.00	-1,627.34	83.7%
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58	110.5%
5120 · R&M Equipment	23,626.67	30,000.00	-6,373.33	78.8%
5130 · R&M - Facilities	31,148.90	8,000.00	23,148.90	389.4%
5140 · Medical Equipment	61.36	1,200.00	-1,138.64	5.1%
5150 · Dues and Subscriptions	7,219.93	5,000.00	2,219.93	144.4%
5170 · Office Supplies	2,032.92	2,500.00	-467.08	81.3%
5170.1 · Postage and Delivery	1,497.06	3,000.00	-1,502.94	49.9%
5170.2 · Fees	348.20	694.00	-345.80	50.2%
5180 · Professional Services	6,115.30	8,000.00	-1,884.70	76.4%
5180.1 · Water Test Expense	732.15	1,500.00	-767.85	48.8%
5180.2 · Legal Expense	0.00	0.00	0.00	0.0%
5180.3 · sewer expense	0.00	0.00	0.00	0.0%
5180.4 · Physical & Drug Test Expense	313.80	900.00	-586.20	34.9%
5180.6 · Permits & licencing	3,907.00	4,000.00	-93.00	97.7%
5190 · Publications and Legal Notices	223.76	200.00	23.76	111.9%
5200 · Lease Expense	554.46	2,500.00	-1,945.54	22.2%
5220 · District Expense	4,195.48	3,000.00	1,195.48	139.8%
5230 · District Special Expense	4,047.51	1,300.00	2,747.51	311.3%
5231.1 · Safety Expense	14,731.11	5,000.00	9,731.11	294.6%
5250 · Training & Travel	5,533.62	4,500.00	1,033.62	123.0%
5250.1 · Fuel	33,401.04	22,000.00	11,401.04	151.8%
5260 · Utilities	17,417.39	16,000.00	1,417.39	108.9%
5370.1 · Accounting Expense	1,149.95	1,500.00	-350.05	76.7%
5370.2 · Computer expense	5,219.49	1,000.00	4,219.49	521.9%
Total SS	231,514.84	185,292.26	46,222.58	124.9%
5160.1 · Cash Shortages	329.15	0.00	329.15	100.0%
5160.2 · Bank Service Charges	390.10	55.00	335.10	709.3%
5160.3 · Miscellaneous Expense	3,847.08	4,000.00	-152.92	96.2%
5160.4 · Collections (LM)	2,964.18	5,000.00	-2,035.82	59.3%
Total Expense	1,321,512.85	1,112,181.25	209,331.60	118.8%
Net Ordinary Income	98,597.47	-7,041.25	105,638.72	-1,400.3%

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Ju...	Budget	\$ Over Bud...	% of Budget
Other Income/Expense				
Other Income				
OFS				
4460 · Airport CA Disbursement	10,000.00	10,000.00	0.00	100.0%
4460.1 · State-Aid	0.00	0.00	0.00	0.0%
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00	0.0%
Total OFS	10,000.00	92,940.00	-82,940.00	10.8%
Total Other Income	10,000.00	92,940.00	-82,940.00	10.8%
Other Expense				
OFU				
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00	0.0%
Total OFU	0.00	82,940.00	-82,940.00	0.0%
Replacement Fund	0.00	0.00	0.00	0.0%
6240 · Depreciation Expense	70,602.50	0.00	70,602.50	100.0%
Total Other Expense	70,602.50	82,940.00	-12,337.50	85.1%
Net Other Income	-60,602.50	10,000.00	-70,602.50	-606.0%
Net Income	37,994.97	2,958.75	35,036.22	1,284.2%

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5010 Directors Stipend	6,000.00	6,000.00	0.00	100.0%
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