

**California Pines CSD**  
**Profit & Loss**  
 July 1, 2022 through February 15, 2023

	Jul 1, '22 - Feb 15, 23
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	122,882.16
4620 · Sewer Income	1,140.00
4620.1 · Trash Income	175.50
4620.2 · Water Income	161.25
4870 · Discounts and Fees	4.00
	124,362.91
Total EF	124,362.91
GENERAL FUND	-32.65
GOV F	
4060 · Current assessments-Fire	333,490.75
4870.1 · Lot Mowing Income	147.34
4870.2 · Pest Control Income	54.00
4890.1 · Fire Assignment Income	1,125,323.93
	1,459,016.02
Total GOV F	1,459,016.02
4190 · Interest Income	17.37
	1,583,363.65
Total Income	1,583,363.65
Gross Profit	1,583,363.65
Expense	
BENEFITS	
Housing	4,060.00
5020 · Retirement	70,412.78
5035 · Workmans Comp	10,269.01
5045 · Health Insurance	33,169.88
BENEFITS - Other	494.70
	118,406.37
Total BENEFITS	118,406.37
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	135,876.28
CAPITAL OUTLAY - Other	2,250.00
	138,126.28
Total CAPITAL OUTLAY	138,126.28
PR	
5010 · Directors Stipend	3,500.00
5010.1 · Gross Wages	346,980.62
5010.3 · sick pay	7,178.63
5010.4 · Holiday pay	17,958.96
5010.5 · vacation	6,468.04
5010.6 · Contracted Fire Pay	406,213.24
5010.7 · Employer PR taxes	23,887.07
	812,186.56
Total PR	812,186.56
SS	
5050 · Uniforms	4,493.49
5060 · Communications	21,909.71
5080 · Meals	13,250.82
5090.1 · Dump Fees	6,137.25
5100 · Insurance Exp-liab	60,656.41
5120 · R&M Equipment	12,644.93
5130 · R&M - Facilities	5,578.67
5140 · Medical Equipment	9,370.44
5150 · Dues and Subscriptions	17,401.58
5170 · Office Supplies	6,381.60
5170.1 · Postage and Delivery	500.00
5170.2 · Fees	3,412.06
5180 · Professional Services	11,508.06
5180.1 · Water Test Expense	360.00

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5180.2 · Legal Expense	660.00
5180.3 · sewer expense	2,137.53
5180.4 · Physical & Drug Test Expense	531.00
5180.6 · Permits & licencing	2,588.07
5190 · Publications and Legal Notices	300.00
5200 · Lease Expense	37,259.87
5220 · District Expense	324.14
5231.1 · Safety Expense	10,865.45
5250 · Training & Travel	346.11
5250.1 · Fuel	29,669.76
5260 · Utilities	10,353.71
5370.1 · Accounting Expense	162.60
<b>Total SS</b>	<u>268,803.26</u>
5160.2 · Bank Service Charges	50.26
5160.3 · Miscellaneous Expense	3,741.31
<b>Total Expense</b>	<u>1,341,314.04</u>
<b>Net Ordinary Income</b>	242,049.61
<b>Other Income/Expense</b>	
<b>Other Expense</b>	
80000 · Ask My Accountant	1,501.10
<b>Total Other Expense</b>	<u>1,501.10</u>
<b>Net Other Income</b>	<u>-1,501.10</u>
<b>Net Income</b>	<u><u>240,548.51</u></u>

**California Pines CSD**  
**Balance Sheet**  
As of January 31, 2023

	Jan 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	74,194.95
Fire Bank Account	26,228.73
1010.1 · Reserve Savings Account	23,930.11
1010.2 · Plumas 1638 - Airport Acct	312,151.73
1010.3 · Plumas Bank operating	471.78
1010.4 · Cash Drawer	436,977.30
<b>Total Checking/Savings</b>	436,977.30
Accounts Receivable	207,590.75
1090 · AR Clearing Account	-106,637.00
1100 · Doubtful Accounts	100,953.75
<b>Total Accounts Receivable</b>	100,953.75
Other Current Assets	309.45
1110 · Due from other Funds	309.45
<b>Total Other Current Assets</b>	309.45
<b>Total Current Assets</b>	538,240.50
<b>Fixed Assets</b>	
<b>FIXED ASSET</b>	-1,626,952.90
Accumulated Depreciation	80,494.17
1200 · Land	445,258.53
1210 · Buildings	263,962.00
1210.1 · Infrastructure	883,191.42
1220 · Firetruck Engines	209,887.29
1220.1 · Transportation vehicles	287,677.17
1220.2 · Furniture and Equipment	543,517.68
<b>Total FIXED ASSET</b>	543,517.68
<b>Total Fixed Assets</b>	543,517.68
<b>TOTAL ASSETS</b>	1,081,758.18
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	654.74
2010 · Accounts Payable	654.74
<b>Total Accounts Payable</b>	654.74
Other Current Liabilities	
<b>CURRENT LIABILITIES</b>	
2030 · COMP ABSENCES PAYABLE	7,125.30
2030.2 · Vacation	7,125.30
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	7,125.30
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	-3,183.23
2155.3 · Payroll Liabilities	41,798.81
<b>CURRENT LIABILITIES - Other</b>	-461.34
<b>Total CURRENT LIABILITIES</b>	45,230.79
<b>Total Other Current Liabilities</b>	45,230.79
<b>Total Current Liabilities</b>	45,885.53
<b>Long Term Liabilities</b>	
<b>LONG TERM LIABILITIES</b>	
2190 · Deposit Liabilities	1,361.00

California Pines CSD  
**Balance Sheet**  
As of January 31, 2023

	Jan 31, 23
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	46,775.76
Total Long Term Liabilities	48,136.76
Total Liabilities	94,022.29
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	744,963.36
Net Income	243,575.31
Total Equity	987,735.89
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,081,758.18</b>