

**California Pines CSD**  
**Profit & Loss**  
**July 2021 through August 2022**

|                                     | Jul '21 - Aug 22 |
|-------------------------------------|------------------|
| Ordinary Income/Expense             |                  |
| Income                              |                  |
| EF                                  |                  |
| Utility Income not Categorized      | 51,236.65        |
| 4620 · Sewer Income                 | 52,477.19        |
| 4620.1 · Trash Income               | 38,988.80        |
| 4620.2 · Water Income               | 50,944.38        |
| 4870 · Discounts and Fees           | 73.00            |
| 4870.4 · Misc. Enterprise Income    | 25.00            |
|                                     | 193,745.02       |
| Total EF                            | 193,745.02       |
| GENERAL FUND                        |                  |
| 4010 · Current Secured Taxes        | 194,991.86       |
| 4020 · Current unsecured Taxes      | 4,546.44         |
| 4030 · Prior Secured Taxes          | 30,808.39        |
| 4040 · Prior Unsecured Taxes        | 10.51            |
| 4080 · Supplemental Taxes           | 633.96           |
| 4451 · HOPTR                        | 521.52           |
| 4890.3 · Other GF Income            | 2.09             |
|                                     | 231,514.77       |
| Total GENERAL FUND                  | 231,514.77       |
| GOV F                               |                  |
| 4060 · Current assessments-Fire     | 197,318.00       |
| 4065 · Prior assessments- Fire      | 161.72           |
| 4870.1 · Lot Mowing Income          | 59,002.28        |
| 4870.2 · Pest Control Income        | 4,268.50         |
| 4890.1 · Fire Assignment Income     | 1,040,025.90     |
|                                     | 1,300,776.40     |
| Total GOV F                         | 1,300,776.40     |
| 4060.1 · Current assessments-CSD    | 3,767.81         |
| 4060.2 · Current assessments-Refuse | 13,579.00        |
| 4065.1 · Prior assessments- CSD     | 85,356.49        |
| 4190 · Interest Income              | 69.45            |
|                                     | 1,828,808.94     |
| Total Income                        | 1,828,808.94     |
| Gross Profit                        | 1,828,808.94     |
| Expense                             |                  |
| BENEFITS                            |                  |
| Housing                             | 540.00           |
| 5020 · Retirement                   | 113,802.43       |
| 5035 · Workmans Comp                | 36,811.97        |
| 5045 · Health Insurance             | 51,631.52        |
|                                     | 202,785.92       |
| Total BENEFITS                      | 202,785.92       |
| CAPITAL OUTLAY                      |                  |
| 5350 · Capital Expense - Land       | 36,624.07        |
| 5360 · Capital Expence-Structures   | 75,000.00        |
| 5370 · Capital Expense - Equipment  | 81,882.50        |
|                                     | 193,506.57       |
| Total CAPITAL OUTLAY                | 193,506.57       |
| OTHER CHARGES                       |                  |
| 5340 · Assessment Collection Fees   | 5,150.72         |
|                                     | 5,150.72         |
| Total OTHER CHARGES                 | 5,150.72         |

**California Pines CSD**  
**Profit & Loss**  
 July 2021 through August 2022

|                                       | Jul '21 - Aug 22 |
|---------------------------------------|------------------|
| <b>PR</b>                             |                  |
| Lawsuit Wages                         | 183,999.98       |
| 5010 · Directors Stipend              | 7,000.00         |
| 5010.1 · Gross Wages                  | 681,921.28       |
| 5010.2 · Health Stipend               | 259.38           |
| 5010.3 · sick pay                     | 19,312.34        |
| 5010.4 · Holiday pay                  | 24,773.40        |
| 5010.5 · vacation                     | 18,233.01        |
| 5010.6 · Contracted Fire Pay          | 740,724.56       |
| 5010.7 · Employer PR taxes            | 54,411.42        |
|                                       | 1,730,635.37     |
| <b>Total PR</b>                       |                  |
| <b>SS</b>                             |                  |
| 5050 · Uniforms                       | 11,903.24        |
| 5060 · Communications                 | 33,676.74        |
| 5080 · Meals                          | 24,253.16        |
| 5090 · Lake Station Expense           | 342.09           |
| 5090.1 · Dump Fees                    | 13,164.75        |
| 5100 · Insurance Exp-liab             | 58,772.21        |
| 5120 · R&M Equipment                  | 53,834.43        |
| 5130 · R&M - Facilities               | 25,425.42        |
| 5140 · Medical Equipment              | 1,276.45         |
| 5150 · Dues and Subscriptions         | 8,306.54         |
| 5170 · Office Supplies                | 6,884.00         |
| 5170.1 · Postage and Delivery         | 2,405.91         |
| 5170.2 · Fees                         | 749.29           |
| 5180 · Professional Services          | 23,791.00        |
| 5180.1 · Water Test Expense           | 1,087.50         |
| 5180.2 · Legal Expense                | 46,800.00        |
| 5180.4 · Physical & Drug Test Expense | 903.00           |
| 5180.6 · Permits & licencing          | 2,507.82         |
| 5190 · Publications and Legal Notices | 999.50           |
| 5200 · Lease Expense                  | 4,221.08         |
| 5220 · District Expense               | 8,248.01         |
| 5231.1 · Safety Expense               | 21,535.00        |
| 5250 · Training & Travel              | 11,904.26        |
| 5250.1 · Fuel                         | 52,480.07        |
| 5260 · Utilities                      | 20,017.05        |
| 5370.1 · Accounting Expense           | 162.60           |
| 5370.2 · Computer expense             | 1,799.00         |
|                                       | 437,450.12       |
| <b>Total SS</b>                       |                  |
| 5160.2 · Bank Service Charges         | 130.80           |
| 5160.3 · Miscellaneous Expense        | 4,364.78         |
|                                       | 2,574,024.28     |
| <b>Total Expense</b>                  |                  |
| <b>Net Ordinary Income</b>            | -745,215.34      |
| <b>Other Income/Expense</b>           |                  |
| Other Income                          |                  |
| OFS                                   |                  |
| 4460 · Airport CA Disbursement        | 30,000.00        |
|                                       | 30,000.00        |
| <b>Total OFS</b>                      |                  |
| <b>Total Other Income</b>             | 30,000.00        |
| <b>Other Expense</b>                  |                  |
| 80000 · Ask My Accountant             | 6,331.70         |
|                                       | 6,331.70         |
| <b>Total Other Expense</b>            |                  |
| <b>Net Other Income</b>               | 23,668.30        |
| <b>Net Income</b>                     | -721,547.04      |

**California Pines CSD  
 Profit & Loss  
 July through August 2022**

|                                       | <u>Jul - Aug 22</u> |
|---------------------------------------|---------------------|
| <b>Ordinary Income/Expense</b>        |                     |
| <b>Income</b>                         |                     |
| <b>EF</b>                             |                     |
| Utility Income not Categorized        | 27,016.73           |
| 4620 · Sewer Income                   | 456.00              |
| 4620.1 · Trash Income                 | 54.00               |
| 4620.2 · Water Income                 | 64.50               |
|                                       | <hr/>               |
| <b>Total EF</b>                       | 27,591.23           |
| <b>GOV F</b>                          |                     |
| 4870.1 · Lot Mowing Income            | 195.34              |
| 4870.2 · Pest Control Income          | 18.00               |
| 4890.1 · Fire Assignment Income       | 207,163.68          |
|                                       | <hr/>               |
| <b>Total GOV F</b>                    | 207,377.02          |
| 4190 · Interest Income                | 2.04                |
|                                       | <hr/>               |
| <b>Total Income</b>                   | 234,970.29          |
|                                       | <hr/>               |
| <b>Gross Profit</b>                   | 234,970.29          |
| <b>Expense</b>                        |                     |
| <b>BENEFITS</b>                       |                     |
| Housing                               | 860.00              |
| 5020 · Retirement                     | 13,146.48           |
| 5045 · Health Insurance               | 15,181.28           |
|                                       | <hr/>               |
| <b>Total BENEFITS</b>                 | 29,187.76           |
| <b>CAPITAL OUTLAY</b>                 |                     |
| 5370 · Capital Expense - Equipment    | 1,087.50            |
|                                       | <hr/>               |
| <b>Total CAPITAL OUTLAY</b>           | 1,087.50            |
| <b>PR</b>                             |                     |
| 5010 · Directors Stipend              | 1,000.00            |
| 5010.1 · Gross Wages                  | 98,536.63           |
| 5010.3 · sick pay                     | 1,074.00            |
| 5010.4 · Holiday pay                  | 2,328.20            |
| 5010.5 · vacation                     | 1,962.50            |
| 5010.6 · Contracted Fire Pay          | 331,180.78          |
| 5010.7 · Employer PR taxes            | 11,747.19           |
|                                       | <hr/>               |
| <b>Total PR</b>                       | 447,829.30          |
| <b>SS</b>                             |                     |
| 5050 · Uniforms                       | 1,873.00            |
| 5060 · Communications                 | 8,709.31            |
| 5080 · Meals                          | 10,620.00           |
| 5090.1 · Dump Fees                    | 869.75              |
| 5120 · R&M Equipment                  | 4,660.31            |
| 5130 · R&M - Facilities               | 1,245.92            |
| 5150 · Dues and Subscriptions         | 500.30              |
| 5170 · Office Supplies                | 32.33               |
| 5170.1 · Postage and Delivery         | 113.39              |
| 5170.2 · Fees                         | 31.34               |
| 5180 · Professional Services          | 3,012.59            |
| 5180.1 · Water Test Expense           | 45.00               |
| 5190 · Publications and Legal Notices | 100.00              |
| 5200 · Lease Expense                  | 88.45               |
| 5220 · District Expense               | 100.00              |
| 5231.1 · Safety Expense               | 10,404.00           |
| 5250.1 · Fuel                         | 14,390.37           |
| 5260 · Utilities                      | 2,684.17            |
| 5370.1 · Accounting Expense           | 162.60              |
|                                       | <hr/>               |
| <b>Total SS</b>                       | 59,642.83           |

California Pines CSD  
**Profit & Loss**  
July through August 2022

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|                               | <u>Jul - Aug 22</u>       |
|-------------------------------|---------------------------|
| 5160.2 · Bank Service Charges | 10.00                     |
| Total Expense                 | <u>537,757.39</u>         |
| Net Ordinary Income           | -302,787.10               |
| Other Income/Expense          |                           |
| Other Expense                 |                           |
| 80000 · Ask My Accountant     | 7,331.70                  |
| Total Other Expense           | <u>7,331.70</u>           |
| Net Other Income              | <u>-7,331.70</u>          |
| Net Income                    | <u><u>-310,118.80</u></u> |

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

|                                     | Jul '21 - Aug 22 | Jul '21 - Aug 22 |
|-------------------------------------|------------------|------------------|
| <b>Ordinary Income/Expense</b>      |                  |                  |
| <b>Income</b>                       |                  |                  |
| <b>EF</b>                           |                  |                  |
| Utility Income not Categorized      | 51,236.65        | 51,236.65        |
| 4620 · Sewer Income                 | 52,477.19        | 52,477.19        |
| 4620.1 · Trash Income               | 38,988.80        | 38,988.80        |
| 4620.2 · Water Income               | 50,944.38        | 50,944.38        |
| 4870 · Discounts and Fees           | 73.00            | 73.00            |
| 4870.4 · Misc. Enterprise Income    | 25.00            | 25.00            |
| <b>Total EF</b>                     | 193,745.02       | 193,745.02       |
| <b>GENERAL FUND</b>                 |                  |                  |
| 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             |
| <b>Total GENERAL FUND</b>           | 231,514.77       | 231,514.77       |
| <b>GOV F</b>                        |                  |                  |
| 4060 · Current assessments-Fire     | 197,318.00       | 197,318.00       |
| 4065 · Prior assessments- Fire      | 161.72           | 161.72           |
| 4870.1 · Lot Mowing Income          | 59,002.28        | 59,002.28        |
| 4870.2 · Pest Control Income        | 4,268.50         | 4,268.50         |
| 4890.1 · Fire Assignment Income     | 1,040,025.90     | 1,040,025.90     |
| <b>Total GOV F</b>                  | 1,300,776.40     | 1,300,776.40     |
| 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              | 69.45            | 69.45            |
| <b>Total Income</b>                 | 1,828,808.94     | 1,828,808.94     |
| <b>Gross Profit</b>                 | 1,828,808.94     | 1,828,808.94     |
| <b>Expense</b>                      |                  |                  |
| <b>BENEFITS</b>                     |                  |                  |
| Housing                             | 540.00           | 540.00           |
| 5020 · Retirement                   | 113,802.43       | 113,802.43       |
| 5035 · Workmans Comp                | 36,811.97        | 36,811.97        |
| 5045 · Health Insurance             | 51,631.52        | 51,631.52        |
| <b>Total BENEFITS</b>               | 202,785.92       | 202,785.92       |
| <b>CAPITAL OUTLAY</b>               |                  |                  |
| 5350 · Capital Expense - Land       | 36,624.07        | 36,624.07        |
| 5360 · Capital Expence-Structures   | 75,000.00        | 75,000.00        |
| 5370 · Capital Expense - Equipment  | 81,882.50        | 81,882.50        |
| <b>Total CAPITAL OUTLAY</b>         | 193,506.57       | 193,506.57       |
| <b>OTHER CHARGES</b>                |                  |                  |
| 5340 · Assessment Collection Fees   | 5,150.72         | 5,150.72         |
| <b>Total OTHER CHARGES</b>          | 5,150.72         | 5,150.72         |

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

|                                       | Jul '21 - Aug 22    | Jul '21 - Aug 22    |
|---------------------------------------|---------------------|---------------------|
| <b>PR</b>                             |                     |                     |
| Lawsuit Wages                         | 183,999.98          | 183,999.98          |
| 5010 · Directors Stipend              | 7,000.00            | 7,000.00            |
| 5010.1 · Gross Wages                  | 681,921.28          | 681,921.28          |
| 5010.2 · Health Stipend               | 259.38              | 259.38              |
| 5010.3 · sick pay                     | 19,312.34           | 19,312.34           |
| 5010.4 · Holiday pay                  | 24,773.40           | 24,773.40           |
| 5010.5 · vacation                     | 18,233.01           | 18,233.01           |
| 5010.6 · Contracted Fire Pay          | 740,724.56          | 740,724.56          |
| 5010.7 · Employer PR taxes            | 54,411.42           | 54,411.42           |
| <b>Total PR</b>                       | <b>1,730,635.37</b> | <b>1,730,635.37</b> |
| <b>SS</b>                             |                     |                     |
| 5050 · Uniforms                       | 11,903.24           | 11,903.24           |
| 5060 · Communications                 | 33,676.74           | 33,676.74           |
| 5080 · Meals                          | 24,253.16           | 24,253.16           |
| 5090 · Lake Station Expense           | 342.09              | 342.09              |
| 5090.1 · Dump Fees                    | 13,164.75           | 13,164.75           |
| 5100 · Insurance Exp-liab             | 58,772.21           | 58,772.21           |
| 5120 · R&M Equipment                  | 53,834.43           | 53,834.43           |
| 5130 · R&M - Facilities               | 25,425.42           | 25,425.42           |
| 5140 · Medical Equipment              | 1,276.45            | 1,276.45            |
| 5150 · Dues and Subscriptions         | 8,306.54            | 8,306.54            |
| 5170 · Office Supplies                | 6,884.00            | 6,884.00            |
| 5170.1 · Postage and Delivery         | 2,405.91            | 2,405.91            |
| 5170.2 · Fees                         | 749.29              | 749.29              |
| 5180 · Professional Services          | 23,791.00           | 23,791.00           |
| 5180.1 · Water Test Expense           | 1,087.50            | 1,087.50            |
| 5180.2 · Legal Expense                | 46,800.00           | 46,800.00           |
| 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 | 999.50              | 999.50              |
| 5200 · Lease Expense                  | 4,221.08            | 4,221.08            |
| 5220 · District Expense               | 8,248.01            | 8,248.01            |
| 5231.1 · Safety Expense               | 21,535.00           | 21,535.00           |
| 5250 · Training & Travel              | 11,904.26           | 11,904.26           |
| 5250.1 · Fuel                         | 52,480.07           | 52,480.07           |
| 5260 · Utilities                      | 20,017.05           | 20,017.05           |
| 5370.1 · Accounting Expense           | 162.60              | 162.60              |
| 5370.2 · Computer expense             | 1,799.00            | 1,799.00            |
| <b>Total SS</b>                       | <b>437,450.12</b>   | <b>437,450.12</b>   |
| 5160.2 · Bank Service Charges         | 130.80              | 130.80              |
| 5160.3 · Miscellaneous Expense        | 4,364.78            | 4,364.78            |
| <b>Total Expense</b>                  | <b>2,574,024.28</b> | <b>2,574,024.28</b> |
| <b>Net Ordinary Income</b>            | <b>-745,215.34</b>  | <b>-745,215.34</b>  |
| <b>Other Income/Expense</b>           |                     |                     |
| Other Income                          |                     |                     |
| OFS                                   |                     |                     |
| 4460 · Airport CA Disbursement        | 30,000.00           | 30,000.00           |
| <b>Total OFS</b>                      | <b>30,000.00</b>    | <b>30,000.00</b>    |
| <b>Total Other Income</b>             | <b>30,000.00</b>    | <b>30,000.00</b>    |
| Other Expense                         |                     |                     |
| 80000 · Ask My Accountant             | 6,331.70            | 6,331.70            |
| <b>Total Other Expense</b>            | <b>6,331.70</b>     | <b>6,331.70</b>     |
| <b>Net Other Income</b>               | <b>23,668.30</b>    | <b>23,668.30</b>    |
| <b>Net Income</b>                     | <b>-721,547.04</b>  | <b>-721,547.04</b>  |

**California Pines CSD**  
**Balance Sheet**  
 As of August 31, 2022

|   | Aug 31, 22        |
|---|-------------------|
| <b>ASSETS</b>                             |                   |
| <b>Current Assets</b>                     |                   |
| <b>Checking/Savings</b>                   |                   |
| Fire Bank Account                         | -231,452.88       |
| 1010.1 · Reserve Savings Account          | 231.14            |
| 1010.2 · Plumas 1638 - Airport Acct       | 23,922.37         |
| 1010.3 · Plumas Bank operating            | -31,841.91        |
| 1010.4 · Cash Drawer                      | 471.78            |
| <b>Total Checking/Savings</b>             | -238,669.50       |
| <b>Accounts Receivable</b>                |                   |
| 1090 · AR Clearing Account                | 207,940.25        |
| 1100 · Doubtful Accounts                  | -106,637.00       |
| <b>Total Accounts Receivable</b>          | 101,303.25        |
| <b>Other Current Assets</b>               |                   |
| 1110 · Due from other Funds               | 309.45            |
| 12000 · *Undeposited Funds                | 527.00            |
| <b>Total Other Current Assets</b>         | 836.45            |
| <b>Total Current Assets</b>               | -136,529.80       |
| <b>Fixed Assets</b>                       |                   |
| <b>FIXED ASSET</b>                        |                   |
| 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        |
| <b>Total FIXED ASSET</b>                  | 543,517.68        |
| <b>Total Fixed Assets</b>                 | 543,517.68        |
| <b>TOTAL ASSETS</b>                       | <b>406,987.88</b> |
| <b>LIABILITIES &amp; EQUITY</b>           |                   |
| <b>Liabilities</b>                        |                   |
| <b>Current Liabilities</b>                |                   |
| <b>Accounts Payable</b>                   |                   |
| 2010 · Accounts Payable                   | 1,687.37          |
| <b>Total Accounts Payable</b>             | 1,687.37          |
| <b>Other Current Liabilities</b>          |                   |
| <b>CURRENT LIABILITIES</b>                |                   |
| 2030 · COMP ABSENCES PAYABLE              |                   |
| 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            | 1,578.01          |
| 2155.3 · Payroll Liabilities              | 127,486.04        |
| <b>CURRENT LIABILITIES - Other</b>        | -461.34           |
| <b>Total CURRENT LIABILITIES</b>          | 135,679.26        |
| <b>Total Other Current Liabilities</b>    | 135,679.26        |
| <b>Total Current Liabilities</b>          | 137,366.63        |

California Pines CSD  
**Balance Sheet**  
As of August 31, 2022

|                                       | <u>Aug 31, 22</u> |
|---------------------------------------|-------------------|
| Long Term Liabilities                 |                   |
| LONG TERM LIABILITIES                 |                   |
| 2190 · Deposit Liabilities            | 1,361.00          |
| Total LONG TERM LIABILITIES           | 1,361.00          |
| Silverado Loan                        | 52,684.71         |
| Total Long Term Liabilities           | 54,045.71         |
| Total Liabilities                     | 191,412.34        |
| Equity                                |                   |
| 3050 · Reserve-CP                     | -802.78           |
| 32000 · Retained Earnings             | 526,497.12        |
| Net Income                            | -310,118.80       |
| Total Equity                          | 215,575.54        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>406,987.88</b> |