

**California Pines CSD
Profit & Loss by Class
October through December 2018**

	Airport (EA)	H2O-Wa... (EA)	Sewer (EA)	Trash (EA)	Total EA	Contracte... (FIRE FU...)	Lake Stat... (FIRE FU...)	Mowing (FIRE F...)	Total FIR... (GA)	Gen... (GA)	Roads ... (GA)	Vector/... (GA)	Total GA	TOTAL
Ordinary Income/Expense														
Income														
EF														
4620 · Sewer Income	0.00	0.00	13,575.50	0.00	13,575.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,575.50
4620.1 · Trash Income	0.00	0.00	0.00	8,130.73	8,130.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,130.73
4620.2 · Water Income	0.00	12,488.81	0.00	0.00	12,488.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,488.81
4870 · Discounts and Fees	0.00	-39.00	-41.00	-38.00	-118.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-118.00
4870.4 · Misc. Enterprise Income	0.00	511.14	0.00	0.00	511.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511.14
Total EF	0.00	12,960.95	13,534.50	8,092.73	34,588.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,588.18
GENERAL FUND														
4890.3 · Other GF Income	0.00	0.00	0.94	0.94	1.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.88
4890.4 · Insurance Proceeds Received	0.00	0.00	0.00	0.00	0.00	0.00	1,861.00	0.00	1,861.00	0.00	0.00	0.00	1,861.00	1,861.00
Total GENERAL FUND	0.00	0.00	0.94	0.94	1.88	0.00	1,861.00	0.00	1,861.00	0.00	0.00	0.00	1,861.00	1,862.88
GOV F														
4060 · Current assessments-Fire	0.00	0.00	0.00	0.00	0.00	0.00	-125.00	0.00	-125.00	0.00	0.00	0.00	-125.00	-125.00
4870.1 · Lot Mowing Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-48.00	-48.00	0.00	0.00	0.00	-48.00	-48.00
4870.2 · Pest Control Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,401.75	1,401.75	1,401.75
4890.1 · Fire Assignment Income	0.00	0.00	0.00	0.00	0.00	109,084.37	0.00	0.00	109,084.37	0.00	0.00	0.00	109,084.37	109,084.37
Total GOV F	0.00	0.00	0.00	0.00	0.00	109,084.37	-125.00	-48.00	108,911.37	0.00	0.00	1,401.75	110,313.12	110,313.12
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	-10.00	-10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-10.00
4190 · Interest Income	3.50	0.00	0.00	0.00	3.50	0.00	0.00	0.00	0.00	0.36	0.00	0.00	0.36	3.86
4870.3 · Returned Check Charges	0.00	43.00	0.00	77.50	120.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.50
4890 · Cash Overages	0.00	0.00	50.30	13.30	63.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63.60
Total Income	3.50	13,003.95	13,585.74	8,174.47	34,767.66	109,084.37	1,736.00	-48.00	110,772.37	0.36	0.00	1,401.75	112,174.48	146,942.14
Gross Profit	3.50	13,003.95	13,585.74	8,174.47	34,767.66	109,084.37	1,736.00	-48.00	110,772.37	0.36	0.00	1,401.75	112,174.48	146,942.14
Expense														
BENEFITS														
5020 · Retirement	82.08	946.41	722.80	480.46	2,231.75	0.00	7,822.09	278.14	8,100.23	0.00	383.73	122.52	8,606.48	10,838.23
Total BENEFITS	82.08	946.41	722.80	480.46	2,231.75	0.00	7,822.09	278.14	8,100.23	0.00	383.73	122.52	8,606.48	10,838.23
OTHER CHARGES														
5290 · Long Term Debt	8.76	231.49	253.00	215.15	708.40	0.00	8,130.00	151.80	8,281.80	0.00	126.50	25.30	8,433.60	9,142.00
Total OTHER CHARGES	8.76	231.49	253.00	215.15	708.40	0.00	8,130.00	151.80	8,281.80	0.00	126.50	25.30	8,433.60	9,142.00

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PR														
5010 · Directors Stipend	9.80	129.00	96.50	65.75	301.05	0.00	1,093.35	38.35	1,131.70	0.00	51.00	16.25	1,198.95	1,500.00
5010.1 · Gross Wages	456.36	6,786.16	4,903.37	3,422.82	15,568.71	5,865.00	56,145.11	1,934.24	63,944.35	0.00	2,587.74	818.92	67,351.01	82,919.72
5010.2 · Health Stipend	37.17	476.91	360.14	243.72	1,117.94	0.00	4,039.22	141.75	4,180.97	0.00	190.44	60.65	4,432.06	5,550.00
5010.3 · sick pay	7.73	91.40	72.27	47.59	218.99	0.00	781.06	27.29	808.35	0.00	38.28	12.13	858.76	1,077.75
5010.4 · Holiday pay	35.72	676.31	457.96	337.54	1,507.53	0.00	5,847.68	202.71	6,050.39	0.00	240.18	76.86	6,367.43	7,874.96
5010.5 · vacation	16.65	207.16	143.44	99.88	467.13	0.00	1,632.20	59.49	1,691.69	0.00	75.93	24.61	1,792.23	2,259.36
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.00	0.00	238,358.03	0.00	0.00	238,358.03	0.00	0.00	0.00	238,358.03	238,358.03
5010.7 · Employer PR taxes	26.29	420.40	310.08	227.74	984.51	9,815.66	3,683.01	126.07	13,624.74	0.00	163.25	51.65	13,839.64	14,824.15
Total PR	589.72	8,787.34	6,343.76	4,445.04	20,165.86	254,038.69	73,221.63	2,529.90	329,790.22	0.00	3,346.82	1,061.07	334,198.11	354,363.97
SS														
5060 · Communications	0.00	343.58	343.48	340.75	1,027.81	0.00	2,140.05	134.86	2,274.91	0.00	143.25	133.48	2,551.64	3,579.45
5080 · Meals	0.15	3.00	3.00	0.90	7.05	1,310.97	6.75	0.00	1,317.72	0.00	0.60	26.90	1,345.22	1,352.27
5090 · Lake Station Expense	0.00	0.00	0.00	0.00	0.00	0.00	694.07	0.00	694.07	0.00	0.00	0.00	694.07	694.07
5090.1 · Dump Fees	0.00	0.00	0.00	2,315.25	2,315.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,315.25
5100 · Insurance Exp-liab	3,053.87	0.00	0.00	0.00	3,053.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,053.87
5120 · R&M Equipment	22.80	606.88	606.88	439.65	1,676.21	228.00	1,288.45	342.00	1,858.45	0.00	296.01	144.43	2,298.89	3,975.10
5130 · R&M - Facilities	353.52	6,977.34	2,102.88	0.00	9,433.74	0.00	0.00	0.00	0.00	0.00	353.52	0.00	353.52	9,787.26
5150 · Dues and Subscriptions	35.87	717.40	717.40	215.22	1,685.89	538.05	717.40	358.70	1,614.15	0.00	143.48	243.48	2,001.11	3,687.00
5170 · Office Supplies	5.67	125.60	125.60	38.40	295.27	56.94	142.89	85.48	285.31	0.00	25.09	25.09	335.49	630.76
5170.1 · Postage and Delivery	0.53	198.04	10.72	3.25	212.54	0.00	24.13	1,220.25	1,244.38	0.00	2.14	2.14	1,248.66	1,461.20
5170.2 · Fees	0.00	-9.00	62.83	45.99	99.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.82
5180 · Professional Services	12.00	240.00	676.00	72.00	1,000.00	180.00	240.00	120.00	540.00	0.00	48.00	48.00	636.00	1,636.00
5180.1 · Water Test Expense	0.00	120.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
5180.4 · Physical & Drug Test Expense	0.00	104.00	104.00	0.00	208.00	17.60	104.00	0.00	121.60	0.00	104.00	0.00	225.60	433.60
5180.6 · Permits & licencing	0.00	255.80	3,448.80	19.80	3,724.40	0.00	29.70	0.00	29.70	0.00	4.95	4.95	39.60	3,764.00
5200 · Lease Expense	5.76	115.01	115.01	34.53	270.31	56.62	117.24	84.93	258.79	0.00	23.03	23.03	304.85	575.16
5220 · District Expense	19.05	396.71	396.71	129.92	942.39	202.15	452.98	218.23	873.36	0.00	91.67	76.24	1,041.27	1,983.66
5230 · District Special Expense	3.99	79.99	79.99	23.99	187.96	1,314.26	1,692.93	0.00	3,007.19	0.00	15.99	15.99	3,039.17	3,227.13
5231.1 · Safety Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,174.15	0.00	1,174.15	0.00	0.00	0.00	1,174.15	1,174.15
5250 · Training & Travel	0.00	0.00	0.00	0.00	0.00	82.50	0.00	0.00	82.50	0.00	0.00	117.81	200.31	200.31
5250.1 · Fuel	53.07	420.20	420.20	742.37	1,635.84	337.67	1,869.12	42.43	2,249.22	0.00	247.89	196.89	2,694.00	4,329.84
5260 · Utilities	0.00	1,614.30	1,234.67	130.08	2,979.05	0.00	909.71	130.10	1,039.81	0.00	130.10	130.06	1,299.97	4,279.02
5370.2 · Computer expense	0.69	13.99	13.99	4.19	32.86	0.00	33.55	0.00	33.55	0.00	0.79	2.79	37.13	69.99
Total SS	3,566.97	12,322.84	10,462.16	4,556.29	30,908.26	4,324.76	11,637.12	2,736.98	18,698.86	0.00	1,630.51	1,191.28	21,520.65	52,428.91
5160.1 · Cash Shortages	0.00	0.00	50.75	0.00	50.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.75
5160.2 · Bank Service Charges	0.00	43.00	0.00	77.00	120.00	0.00	0.00	0.00	0.00	11.20	0.00	0.00	11.20	131.20
5160.3 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	3,151.62	-30.00	0.00	3,121.62	-17.96	0.00	0.00	3,103.66	3,103.66
5160.4 · Collections (LM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,040.51	2,040.51	0.00	0.00	0.00	2,040.51	2,040.51
Total Expense	4,247.53	22,331.08	17,832.47	9,773.94	54,185.02	261,515.07	100,780.84	7,737.33	370,033.24	-6.76	5,487.56	2,400.17	377,914.21	432,099.23
Net Ordinary Income	-4,244.03	-9,327.13	-4,246.73	-1,599.47	-19,417.36	-152,430.70	-99,044.84	-7,785.33	-259,260.87	7.12	-5,487.56	-998.42	-265,739.73	-285,157.09

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Other Income/Expense														
Other Expense														
80000 - Ask My Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.96	0.00	0.00	17.96	17.96
Total Other Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.96	0.00	0.00	17.96	17.96
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-17.96	0.00	0.00	-17.96	-17.96
Net Income	<u>-4,244.03</u>	<u>-9,327.13</u>	<u>-4,246.73</u>	<u>-1,599.47</u>	<u>-19,417.36</u>	<u>-152,430.70</u>	<u>-99,044.84</u>	<u>-7,785.33</u>	<u>-259,260.87</u>	<u>-10.84</u>	<u>-5,487.56</u>	<u>-998.42</u>	<u>-265,757.69</u>	<u>-285,175.05</u>