

California Pines CSD
Profit & Loss
July 1, 2016 through May 11, 2017

	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 1 - 11, 17	TOTAL
Ordinary Income/Expense												
Income												
5043 TAX ASSESSMENTS	0.00	0.00	0.00	0.00	-27.00	247,590.50	0.00	0.00	0.00	0.00	0.00	247,563.50
DISCREPANCIES	-137.50	-3.20	0.00	-48.75	-316.25	2.25	0.70	3.00	3.00	-2.72	0.01	-499.46
ENTERPRISE INCOME	19,449.50	9,537.00	10,727.00	9,991.25	9,982.25	20,299.00	10,323.50	10,474.75	10,586.50	10,671.00	0.00	122,041.75
GENERAL FUND	43,133.89	198,152.51	142,789.90	5,171.79	459.03	56,261.91	459.03	471.03	73,076.03	-145.97	-285.00	519,544.15
Total Income	62,445.89	207,686.31	153,516.90	15,114.29	10,098.03	324,153.66	10,783.23	10,948.78	83,665.53	10,522.31	-284.99	888,649.94
Gross Profit	62,445.89	207,686.31	153,516.90	15,114.29	10,098.03	324,153.66	10,783.23	10,948.78	83,665.53	10,522.31	-284.99	888,649.94
Expense												
BENEFITS <i>Worker Comp Health Stipend Outpass</i>	42,601.40	7,620.88	11,428.30	7,250.15	7,400.10	7,400.10	7,967.70	6,700.82	6,340.78	7,077.90	0.00	111,788.13
Directors Stipend	0.00	0.00	0.00	0.00	0.00	0.00	460.25	0.00	0.00	0.00	0.00	460.25
PAYROLL	42,809.09	40,308.15	42,978.74	176,714.74	47,493.34	32,690.14	33,996.41	33,787.69	29,046.20	30,403.55	0.00	510,228.05
SUPPLIES AND SERVICES	33,816.92	15,258.39	15,378.22	9,426.73	9,252.46	37,338.06	12,833.46	10,634.19	9,450.48	17,730.87	979.18	172,098.96
Total Expense	119,227.41	63,187.42	69,785.26	193,391.62	64,145.90	77,428.30	55,257.82	51,122.70	44,837.46	55,212.32	979.18	794,575.39
Net Ordinary Income	-56,781.52	144,498.89	83,731.64	-178,277.33	-54,047.87	246,725.36	-44,474.59	-40,173.92	38,828.07	-44,690.01	-1,264.17	94,074.55
Other Income/Expense												
Other Income												
Insurance Proceeds Received	0.00	0.00	0.00	0.00	17,858.00	0.00	0.00	0.00	0.00	0.00	0.00	17,858.00
Total Other Income	0.00	0.00	0.00	0.00	17,858.00	0.00	0.00	0.00	0.00	0.00	0.00	17,858.00
Other Expense												
Cap OL Expense	0.00	0.00	0.00	0.00	960.00	0.00	0.00	9,294.50 <i>shed</i>	0.00	18,710.69 <i>roller</i>	0.00	28,965.19
Interest Expense	0.00	0.00	4.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.24
Miscellaneous Expense	0.00	0.00	500.00	0.00	0.00	16.50	0.00	0.00	0.00	0.00	0.00	516.50
Total Other Expense	0.00	0.00	504.24	0.00	960.00	16.50	0.00	9,294.50	0.00	18,710.69	0.00	29,485.93
Net Other Income	0.00	0.00	-504.24	0.00	16,898.00	-16.50	0.00	-9,294.50	0.00	-18,710.69	0.00	-11,627.93
Net Income	-56,781.52	144,498.89	83,227.40	-178,277.33	-37,149.87	246,708.86	-44,474.59	-49,468.42	38,828.07	-63,400.70	-1,264.17	82,446.62

Profit & Loss Budget vs. Actual

April 2017

	Apr 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
ENTERPRISE INCOME			
Misc Enterprise Income	-12.00	0.00	-12.00
Sewer Income	4,370.00	3,466.00	904.00
Trash Income	2,249.50	2,600.00	-350.50
Water Income	4,063.50	1,833.00	2,230.50
Total ENTERPRISE INCOME	10,671.00	7,899.00	2,772.00
GENERAL FUND			
Interest Income	0.03	0.03	0.00
NON ENTERPRISE INCOME			
Lot Mowing	-614.00	0.00	-614.00
Total NON ENTERPRISE INCOME	-152.00	0.00	-152.00
Total GENERAL FUND	10,522.31	7,899.03	2,623.28
Total Income	10,522.31	7,899.03	2,623.28
Gross Profit			
Expense			
BENEFITS			
Health Stipend	2,400.00	2,700.00	-300.00
Retirement	4,677.90	5,313.00	-635.10
Total BENEFITS	7,077.90	8,013.00	-935.10
PAYROLL			
Employer PR taxes	1,055.55	2,800.00	-1,744.45
Gross Wages	29,039.20	29,402.47	-363.27
sick pay	308.80	300.00	8.80
vacation	0.00	860.55	-860.55
Total PAYROLL	30,403.55	33,363.02	-2,959.47
SUPPLIES AND SERVICES			
Accounting Expense	0.00	200.00	-200.00
Assessment Collection Fees	5,206.24	0.00	5,206.24
Computer expense	0.00	20.00	-20.00
Contract Labor Expense	0.00	50.00	-50.00
Dues and Subscriptions	0.00	400.00	-400.00
Dump Fees	735.00	800.00	-65.00
Fees	207.37	0.00	207.37
Fuel	2,086.85	800.00	1,286.85
Lake Station Expense	266.00	75.00	191.00
Lease Expense	0.00	180.00	-180.00
Meals	0.00	100.00	-100.00
Medical Equipment	0.00	250.00	-250.00
Office Supplies	908.61	75.00	833.61
Physical & Drug Test Expense	107.00	0.00	107.00
Postage and Delivery	4.64	115.00	-110.36
Professional Fees	500.00	6,000.00	-5,500.00
Repairs and Maintenance	2,977.56	2,000.00	977.56
Safety Expense	231.01	200.00	31.01
sewer expense	0.00	100.00	-100.00
Shop/District Expense	187.12	75.00	112.12
Telephone and internet Expense	1,284.45	1,000.00	284.45
Training & Travel	1,714.74	500.00	1,214.74
Uniforms	52.48	0.00	52.48
Utilities	1,160.80	1,400.00	-239.20
Water Test Expense	101.00	60.00	41.00
Total SUPPLIES AND SERVICES	17,730.87	14,400.00	3,330.87
Total Expense	55,212.32	55,776.02	-563.70
Net Ordinary Income	-44,690.01	-47,876.99	3,186.98
Other Income/Expense			
Other Expense			
Ask My Accountant	0.00	15.00	-15.00
Cap OL Expense	18,710.69	0.00	18,710.69
Interest Expense	0.00	20.00	-20.00
Miscellaneous Expense	0.00	500.00	-500.00
Total Other Expense	18,710.69	535.00	18,175.69
Net Other Income	-18,710.69	-535.00	-18,175.69
Net Income	-63,400.70	-48,411.99	-14,988.71

Customer Service
 Disposal
 Disposal

Small
 Disposal

Disposal

California Pines CSD
Profit & Loss Budget vs. Actual
July 1, 2016 through May 11, 2017

	Jul 1, '16 - May 11, 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
5043 TAX ASSESSMENTS			
ABSTRACTS			
Prior - Refuse	1,751.82	0.00	1,751.82
Prior CSD	9,002.19	0.00	9,002.19
Total ABSTRACTS	10,754.01	0.00	10,754.01
CSD	53,155.49	73,229.03	-20,073.54
Fire	170,050.00	225,709.68	-55,659.68
Refuse	13,604.00	17,394.19	-3,790.19
Total 5043 TAX ASSESSMENTS	247,563.50	317,332.90	-69,769.40
DISCREPANCIES			
Cash Overages	99.74	0.00	99.74
Shortages	-550.45	0.00	-550.45
DISCREPANCIES - Other	-48.75	0.00	-48.75
Total DISCREPANCIES	-499.46	0.00	-499.46
ENTERPRISE INCOME			
Airport Income	10,000.00	10,000.00	0.00
Misc Enterprise Income	-351.75	0.00	-351.75
Sewer Income	45,673.00	35,669.87	9,783.13
Trash Income	23,754.75	25,922.58	-3,167.83
Water Income	42,975.75	16,980.42	23,995.33
Total ENTERPRISE INCOME	122,041.75	91,792.87	30,248.88
GENERAL FUND			
4010,20,21 Current Sec & Unsec	58,001.45	68,290.32	-10,288.86
4030,4040 Prior Sec & Unsec	2,187.73	71,978.00	-69,790.27
4560 HOPTR	599.69	1,012.58	-412.89
Fire Assignment Income	386,647.47	0.00	386,647.47
Interest Income	0.30	0.31	-0.01
NON ENTERPRISE INCOME			
Fire Department Income - Other	0.00	1,000.00	-1,000.00
Lot Mowing	71,724.00	20,804.84	51,119.16
Pest Control Income	4,906.50	0.00	4,906.50
Total NON ENTERPRISE INCOME	76,630.50	21,604.84	55,025.66
Other GF Income	477.00	0.00	477.00
Total GENERAL FUND	519,544.15	162,886.05	356,658.10
Total Income	888,649.94	572,011.82	316,638.12
Gross Profit	888,649.94	572,011.82	316,638.12
Expense			
BENEFITS			
Health Stipend	24,600.20	28,758.05	-2,157.86
Retirement	51,822.61	55,015.26	-3,192.65
Workmans Comp	35,365.32	0.00	35,365.32
Total BENEFITS	111,788.13	81,773.32	30,014.81
Directors Stipend	460.25	0.00	460.25
PAYROLL			
Contracted Fire Pay	158,094.79	0.00	158,094.79
Employer PR taxes	18,526.14	28,993.55	-10,467.41
Gross Wages	300,460.20	304,457.83	-3,997.63
Holiday pay	14,849.84	15,584.53	-714.69
sick pay	4,812.64	3,106.45	1,706.19
vacation	13,484.44	8,910.66	4,573.58
Total PAYROLL	510,228.05	361,033.22	149,194.83
SUPPLIES AND SERVICES			
Accounting Expense	1,514.50	1,170.97	343.53
Assessment Collection Fees	5,206.24	5,500.00	-293.76
Computer Expense	381.52	207.10	174.42
Contract Labor Expense	1,000.00	517.74	482.26
Dues and Subscriptions	4,786.00	3,000.00	1,786.00
Dump Fees	8,379.00	9,083.87	-704.87
Fees	882.91	0.00	882.91
Fuel	16,243.66	9,483.87	6,759.79
Insurance Exp-liab	20,484.14	0.00	20,484.14
Lake Station Expense	5,100.85	776.51	4,324.24
Lease Expense	22,333.65	2,238.87	20,094.79
Meals	5,113.78	535.48	4,578.30
Medical Equipment	0.00	2,586.71	-2,586.71
Office Supplies	3,617.05	776.61	2,840.44
Permits & Fees	3,811.00	8,186.06	-4,374.06
Physical & Drug Test Expense	548.80	753.23	-204.43
Postage and Delivery	2,395.39	1,680.81	734.58
Professional Fees	12,345.74	9,741.94	2,603.80
Repairs and Maintenance	19,300.96	20,709.68	-1,408.70
Safety Expense	3,141.47	2,070.97	1,070.50
sewer expense	0.00	1,035.48	-1,035.48
Shop/District Expense	3,156.06	776.61	2,379.45
Telephone and Internet Expense	10,496.19	10,354.84	141.35
Training & Travel	6,552.51	5,177.42	1,375.09
Uniforms	1,088.51	706.45	392.06
Utilities	12,037.25	14,496.77	-2,459.52
Water Test Expense	2,190.75	2,331.29	-140.54
Total SUPPLIES AND SERVICES	172,098.96	113,913.38	58,185.58
Total Expense	794,575.39	556,719.92	237,855.47
Net Ordinary Income	94,074.55	15,291.90	78,782.65
Other Income/Expense			
Insurance Proceeds Received	17,858.00	0.00	17,858.00
Total Other Income	17,858.00	0.00	17,858.00
Other Expense			
Ask My Accountant	0.00	155.32	-155.32
Cap OL Expense	28,965.19	0.00	28,965.19
Interest Expense	4.24	207.10	-202.86
Miscellaneous Expense	5,116.50	5,177.42	-4,660.92
Total Other Expense	29,485.93	5,539.84	23,946.09
Net Other Income	-11,627.93	-5,539.84	-6,088.09
Net Income	82,446.62	9,752.06	72,694.56

California Pines CSD
Balance Sheet
 As of May 11, 2017

	May 11, 17
ASSETS	
Current Assets	
Checking/Savings	340.64
Plumas 1638 - Airport Acct	320.13
Plumas 4779 - Bond Acct	230,584.41
Plumas Bank operating	100.00
Starting Change Fund	100.00
Total Checking/Savings	231,345.18
Accounts Receivable	
Allowance for Doubtful Accounts	-54,622.00
AR Clearing Account	118,872.66
Total Accounts Receivable	64,250.66
Other Current Assets	
*Undeposited Funds	1,348.50
Total Other Current Assets	1,348.50
Total Current Assets	296,944.34
Fixed Assets	
CAPITAL ASSET	
Accumulated Depreciation	-1,311,852.96
Buildings	434,349.04
Firetruck Engines	714,402.36
Furniture and Equipment	179,055.09
Infrastructure	263,762.00
Land	76,420.00
Transportation vehicles	137,396.12
Total CAPITAL ASSET	493,531.65
Total Fixed Assets	493,531.65
TOTAL ASSETS	790,475.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,053.67
Accounts Payable	
Total Accounts Payable	5,053.67
Other Current Liabilities	
COMPENSATED ABSENCES PAYABLE	
Vacation	7,125.30
Total COMPENSATED ABSENCES PAYABLE	7,125.30
District Credit Line	20,000.00
Payroll Liabilities	120,005.93
Total Other Current Liabilities	147,131.23
Total Current Liabilities	152,184.90
Long Term Liabilities	
Deposit Liabilities	354.50
Total Long Term Liabilities	354.50
Total Liabilities	152,539.40
Equity	
Retained Earnings	555,489.97
Net Income	82,446.62
Total Equity	637,936.59
TOTAL LIABILITIES & EQUITY	790,475.99