

California Pines CSD
Profit & Loss
 July through October 2022

	<u>Jul - Oct 22</u>
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	68,535.38
4620 · Sewer Income	912.00
4620.1 · Trash Income	108.00
4620.2 · Water Income	129.00
4870 · Discounts and Fees	4.00
Total EF	<u>69,688.38</u>
GOV F	
4870.1 · Lot Mowing Income	195.34
4870.2 · Pest Control Income	36.00
4890.1 · Fire Assignment Income	1,101,256.92
Total GOV F	<u>1,101,488.26</u>
4190 · Interest Income	4.68
Total Income	<u>1,171,181.32</u>
Gross Profit	1,171,181.32
Expense	
BENEFITS	
Housing	2,460.00
5020 · Retirement	31,106.98
5035 · Workmans Comp	10,269.01
5045 · Health Insurance	22,913.28
Total BENEFITS	<u>66,749.27</u>
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	2,961.50
Total CAPITAL OUTLAY	<u>2,961.50</u>
PR	
5010 · Directors Stipend	2,000.00
5010.1 · Gross Wages	236,192.96
5010.3 · sick pay	2,102.63
5010.4 · Holiday pay	5,380.71
5010.5 · vacation	5,352.04
5010.6 · Contracted Fire Pay	406,213.24
5010.7 · Employer PR taxes	16,764.90
Total PR	<u>674,006.48</u>
SS	
5050 · Uniforms	1,873.00
5060 · Communications	11,738.85
5080 · Meals	15,280.00
5090.1 · Dump Fees	2,707.25
5100 · Insurance Exp-liab	57,575.71
5120 · R&M Equipment	8,465.03
5130 · R&M - Facilities	1,331.72
5150 · Dues and Subscriptions	5,865.51
5170 · Office Supplies	4,911.80
5170.1 · Postage and Delivery	232.45
5170.2 · Fees	3,418.06
5180 · Professional Services	7,992.06
5180.1 · Water Test Expense	90.00
5180.3 · sewer expense	2,137.53
5180.6 · Permits & licencing	246.00
5190 · Publications and Legal Notices	200.00
5200 · Lease Expense	733.99
5220 · District Expense	200.00
5231.1 · Safety Expense	10,404.00

California Pines CSD
Profit & Loss
July through October 2022

	<u>Jul - Oct 22</u>
5250.1 · Fuel	19,448.17
5260 · Utilities	5,554.44
5370.1 · Accounting Expense	<u>162.60</u>
Total SS	160,568.17
5160.2 · Bank Service Charges	<u>30.00</u>
Total Expense	<u>904,315.42</u>
Net Ordinary Income	266,865.90
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	<u>3,326.00</u>
Total Other Expense	<u>3,326.00</u>
Net Other Income	<u>-3,326.00</u>
Net Income	<u><u>263,539.90</u></u>

California Pines CSD
Profit & Loss
October 2022

	Oct 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	12,933.01
4620 · Sewer Income	228.00
4620.1 · Trash Income	27.00
4620.2 · Water Income	32.25
4870 · Discounts and Fees	4.00
Total EF	13,224.26
GOV F	
4870.2 · Pest Control Income	9.00
4890.1 · Fire Assignment Income	894,093.24
Total GOV F	894,102.24
4190 · Interest Income	1.66
Total Income	907,328.16
Gross Profit	907,328.16
Expense	
BENEFITS	
Housing	1,600.00
5020 · Retirement	8,682.01
5035 · Workmans Comp	10,269.01
5045 · Health Insurance	3,726.04
Total BENEFITS	24,277.06
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	749.00
Total CAPITAL OUTLAY	749.00
PR	
5010 · Directors Stipend	500.00
5010.1 · Gross Wages	89,375.03
5010.3 · sick pay	641.63
5010.4 · Holiday pay	737.70
5010.5 · vacation	824.90
5010.6 · Contracted Fire Pay	329,886.24
5010.7 · Employer PR taxes	11,018.05
Total PR	432,983.55
SS	
5060 · Communications	971.31
5080 · Meals	940.00
5090.1 · Dump Fees	808.50
5100 · Insurance Exp-liab	57,065.41
5120 · R&M Equipment	931.09
5150 · Dues and Subscriptions	4,907.66
5170 · Office Supplies	1,799.00
5170.1 · Postage and Delivery	119.06
5170.2 · Fees	3,388.72
5180 · Professional Services	2,862.47
5180.6 · Permits & licencing	246.00
5190 · Publications and Legal Notices	50.00
5200 · Lease Expense	532.10
5220 · District Expense	50.00
5250.1 · Fuel	1,166.06
5260 · Utilities	1,379.72
Total SS	77,217.10

California Pines CSD
Profit & Loss
October 2022

	<u>Oct 22</u>
5160.2 · Bank Service Charges	<u>5.00</u>
Total Expense	<u>535,231.71</u>
Net Ordinary Income	372,096.45
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	<u>3,326.00</u>
Total Other Expense	<u>3,326.00</u>
Net Other Income	<u>-3,326.00</u>
Net Income	<u><u>368,770.45</u></u>

California Pines CSD
Balance Sheet
 As of October 31, 2022

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	243,566.90
1010.1 · Reserve Savings Account	26,221.55
1010.2 · Plumas 1638 - Airport Acct	23,924.60
1010.3 · Plumas Bank operating	139,921.11
1010.4 · Cash Drawer	471.78
Total Checking/Savings	<u>434,105.94</u>
Accounts Receivable	
1090 · AR Clearing Account	207,722.75
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	<u>101,085.75</u>
Other Current Assets	
1110 · Due from other Funds	309.45
Total Other Current Assets	<u>309.45</u>
Total Current Assets	<u>535,501.14</u>
Fixed Assets	
FIXED ASSET	
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
Total FIXED ASSET	<u>543,517.68</u>
Total Fixed Assets	<u>543,517.68</u>
TOTAL ASSETS	<u><u>1,079,018.82</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	3,636.12
Total Accounts Payable	<u>3,636.12</u>
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	<u>7,125.30</u>
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	-9,225.22
2155.3 · Payroll Liabilities	23,401.86
CURRENT LIABILITIES - Other	<u>-461.34</u>
Total CURRENT LIABILITIES	<u>20,791.85</u>
Total Other Current Liabilities	<u>20,791.85</u>
Total Current Liabilities	<u>24,427.97</u>

California Pines CSD
Balance Sheet
As of October 31, 2022

	<u>Oct 31, 22</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	50,321.13
Total Long Term Liabilities	51,682.13
Total Liabilities	76,110.10
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	740,171.60
Net Income	263,539.90
Total Equity	1,002,908.72
TOTAL LIABILITIES & EQUITY	<u>1,079,018.82</u>

California Pines CSD
Profit & Loss
 July through November 2022

	Jul - Nov 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	86,013.97
4620 · Sewer Income	1,140.00
4620.1 · Trash Income	135.00
4620.2 · Water Income	161.25
4870 · Discounts and Fees	4.00
Total EF	87,454.22
GOV F	
4870.1 · Lot Mowing Income	195.34
4870.2 · Pest Control Income	45.00
4890.1 · Fire Assignment Income	1,101,256.92
Total GOV F	1,101,497.26
4190 · Interest Income	7.99
Total Income	1,188,959.47
Gross Profit	1,188,959.47
Expense	
BENEFITS	
Housing	3,260.00
5020 · Retirement	41,910.88
5035 · Workmans Comp	10,269.01
5045 · Health Insurance	26,178.56
Total BENEFITS	81,618.45
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	137,001.28
Total CAPITAL OUTLAY	137,001.28
PR	
5010 · Directors Stipend	2,500.00
5010.1 · Gross Wages	273,005.08
5010.3 · sick pay	4,097.43
5010.4 · Holiday pay	10,087.71
5010.5 · vacation	5,352.04
5010.6 · Contracted Fire Pay	406,213.24
5010.7 · Employer PR taxes	18,204.45
Total PR	719,459.95
SS	
5050 · Uniforms	4,199.75
5060 · Communications	12,580.20
5080 · Meals	15,350.82
5090.1 · Dump Fees	3,638.25
5100 · Insurance Exp-liab	57,575.71
5120 · R&M Equipment	10,717.57
5130 · R&M - Facilities	1,829.84
5140 · Medical Equipment	9,230.46
5150 · Dues and Subscriptions	17,045.66
5170 · Office Supplies	5,335.02
5170.1 · Postage and Delivery	345.84
5170.2 · Fees	3,416.06
5180 · Professional Services	8,058.06
5180.1 · Water Test Expense	135.00
5180.2 · Legal Expense	660.00
5180.3 · sewer expense	2,137.53
5180.4 · Physical & Drug Test Expense	37.00
5180.6 · Permits & licencing	246.00
5190 · Publications and Legal Notices	250.00

California Pines CSD
Profit & Loss
July through November 2022

	<u>Jul - Nov 22</u>
5200 · Lease Expense	733.99
5220 · District Expense	250.00
5231.1 · Safety Expense	10,404.00
5250 · Training & Travel	189.66
5250.1 · Fuel	27,978.53
5260 · Utilities	6,774.58
5370.1 · Accounting Expense	162.60
Total SS	199,282.13
5160.2 · Bank Service Charges	30.00
Total Expense	1,137,391.81
Net Ordinary Income	51,567.66
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	4,827.10
Total Other Expense	4,827.10
Net Other Income	-4,827.10
Net Income	46,740.56

California Pines CSD
Profit & Loss
 November 2022

	Nov 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	17,478.59
4620 · Sewer Income	228.00
4620.1 · Trash Income	27.00
4620.2 · Water Income	32.25
	17,765.84
Total EF	17,765.84
GOV F	
4870.2 · Pest Control Income	9.00
	9.00
Total GOV F	9.00
4190 · Interest Income	3.31
	3.31
Total Income	17,778.15
Gross Profit	17,778.15
Expense	
BENEFITS	
Housing	800.00
5020 · Retirement	10,803.90
5045 · Health Insurance	3,265.28
	14,869.18
Total BENEFITS	14,869.18
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	134,039.78
	134,039.78
Total CAPITAL OUTLAY	134,039.78
PR	
5010 · Directors Stipend	500.00
5010.1 · Gross Wages	36,812.12
5010.3 · sick pay	1,994.80
5010.4 · Holiday pay	4,707.00
5010.7 · Employer PR taxes	1,439.55
	14,453.47
Total PR	14,453.47
SS	
5050 · Uniforms	2,326.75
5060 · Communications	841.35
5080 · Meals	70.82
5090.1 · Dump Fees	931.00
5120 · R&M Equipment	2,252.54
5130 · R&M - Facilities	498.12
5140 · Medical Equipment	9,230.46
5150 · Dues and Subscriptions	11,180.15
5170 · Office Supplies	423.22
5170.1 · Postage and Delivery	113.39
5170.2 · Fees	-2.00
5180 · Professional Services	66.00
5180.1 · Water Test Expense	45.00
5180.2 · Legal Expense	660.00
5180.4 · Physical & Drug Test Expense	37.00
5190 · Publications and Legal Notices	50.00
5220 · District Expense	50.00
5250 · Training & Travel	189.66

California Pines CSD
Profit & Loss
November 2022

	<u>Nov 22</u>
5250.1 · Fuel	8,530.36
5260 · Utilities	1,220.14
Total SS	<u>38,713.96</u>
Total Expense	<u>233,076.39</u>
Net Ordinary Income	-215,298.24
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	1,501.10
Total Other Expense	<u>1,501.10</u>
Net Other Income	<u>-1,501.10</u>
Net Income	<u><u>-216,799.34</u></u>

California Pines CSD
Balance Sheet
 As of November 30, 2022

	<u>Nov 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	108,613.73
1010.1 · Reserve Savings Account	26,223.40
1010.2 · Plumas 1638 - Airport Acct	23,926.06
1010.3 · Plumas Bank operating	68,906.61
1010.4 · Cash Drawer	471.78
Total Checking/Savings	<u>228,141.58</u>
Accounts Receivable	
1090 · AR Clearing Account	208,021.00
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	<u>101,384.00</u>
Other Current Assets	
1110 · Due from other Funds	309.45
Total Other Current Assets	<u>309.45</u>
Total Current Assets	<u>329,835.03</u>
Fixed Assets	
FIXED ASSET	
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
Total FIXED ASSET	<u>543,517.68</u>
Total Fixed Assets	<u>543,517.68</u>
TOTAL ASSETS	<u><u>873,352.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	5,962.87
Total Accounts Payable	<u>5,962.87</u>
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	<u>7,125.30</u>
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	-6,644.79
2155.3 · Payroll Liabilities	30,809.70
CURRENT LIABILITIES - Other	<u>-461.34</u>
Total CURRENT LIABILITIES	<u>30,780.12</u>
Total Other Current Liabilities	<u>30,780.12</u>
Total Current Liabilities	<u>36,742.99</u>

California Pines CSD
Balance Sheet
As of November 30, 2022

	<u>Nov 30, 22</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	49,139.34
Total Long Term Liabilities	50,500.34
Total Liabilities	87,243.33
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	740,171.60
Net Income	46,740.56
Total Equity	786,109.38
TOTAL LIABILITIES & EQUITY	<u>873,352.71</u>