

California Pines CSD
Profit & Loss Budget vs. Actual
July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	40,953.79	54,000.00	-13,046.21
4620.1 · Trash Income	24,171.34	28,500.00	-4,328.66
4620.2 · Water Income	38,098.30	51,000.00	-12,901.70
4870 · Discounts and Fees	206.91	-500.00	706.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	103,941.48	133,000.00	-29,058.52
GENERAL FUND			
4010 · Current Secured Taxes	53,607.59	71,000.00	-17,392.41
4020 · Current unsecured Taxes	3,448.74	6,000.00	-2,551.26
4030 · Prior Secured Taxes	0.00	4,200.00	-4,200.00
4040 · Prior Unsecured Taxes	13.46	1,300.00	-1,286.54
4080 · Supplemental Taxes	21.32	500.00	-478.68
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4451 · HOPTR	169.23	0.00	169.23
4890.3 · Other GF Income	51.88	0.00	51.88
Total GENERAL FUND	59,173.22	84,150.00	-24,976.78
GOV F			
4060 · Current assessments-Fire	168,725.00	254,000.00	-85,275.00
4065 · Prior assessments- Fire	0.00	10,600.00	-10,600.00
4870.1 · Lot Mowing Income	55,089.00	50,000.00	5,089.00
4870.2 · Pest Control Income	4,217.25	5,800.00	-1,582.75
4890.1 · Fire Assignment Income	778,763.27	450,000.00	328,763.27
4890.2 · Fire Income - Other	3,000.00	0.00	3,000.00
Total GOV F	1,009,794.52	770,400.00	239,394.52
4060.1 · Current assessments-CSD	55,041.00	85,500.00	-30,459.00
4060.2 · Current assessments-Refuse	13,498.00	23,000.00	-9,502.00
4065.1 · Prior assessments- CSD	0.00	6,600.00	-6,600.00
4065.2 · Prior assessments-Refuse	0.00	2,400.00	-2,400.00
4190 · Interest Income	63.77	90.00	-26.23
4890 · Cash Overages	371.77	0.00	371.77
Total Income	1,242,004.26	1,105,140.00	136,864.26
Gross Profit	1,242,004.26	1,105,140.00	136,864.26
Expense			
BENEFITS			
5020 · Retirement	48,768.61	62,500.00	-13,731.39
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	84,215.60	97,946.99	-13,731.39
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	72,697.50	75,000.00	-2,302.50
Total CAPITAL OUTLAY	72,697.50	75,000.00	-2,302.50
OTHER CHARGES			
5290 · Long Term Debt	0.00	14,500.00	-14,500.00
5300 · Interest on Long-Term Debt	2,302.50	7,500.00	-5,197.50
5310 · Penalties	0.00	3,000.00	-3,000.00
5340 · Assessment Collection Fees	0.00	5,207.00	-5,207.00
Total OTHER CHARGES	2,302.50	30,207.00	-27,904.50
PR			
5010 · Directors Stipend	4,500.00	6,000.00	-1,500.00
5010.1 · Gross Wages	300,156.85	413,814.00	-113,657.15
5010.2 · Health Stipend	17,550.00	28,350.00	-10,800.00
5010.3 · sick pay	4,191.19	4,000.00	191.19
5010.4 · Holiday pay	15,646.22	18,290.00	-2,643.78
5010.5 · vacation	5,191.46	14,129.00	-8,937.54
5010.6 · Contracted Fire Pay	388,041.97	208,000.00	180,041.97
5010.7 · Employer PR taxes	35,037.20	22,097.00	12,940.20
Total PR	770,314.89	714,680.00	55,634.89
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	955.68	2,500.00	-1,544.32
5060 · Communications	11,247.22	15,000.00	-3,752.78
5080 · Meals	6,564.06	5,500.00	1,064.06
5090 · Lake Station Expense	1,640.27	1,100.00	540.27
5090.1 · Dump Fees	6,823.25	10,000.00	-3,176.75
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58
5120 · R&M Equipment	18,631.42	30,000.00	-11,368.58
5130 · R&M - Facilities	30,876.56	8,000.00	22,876.56
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	7,219.93	5,000.00	2,219.93
5170 · Office Supplies	1,289.32	2,500.00	-1,210.68
5170.1 · Postage and Delivery	1,490.06	3,000.00	-1,509.94
5170.2 · Fees	229.63	694.00	-464.37
5180 · Professional Services	4,914.00	8,000.00	-3,086.00
5180.1 · Water Test Expense	652.15	1,500.00	-847.85

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5180.4 · Physical & Drug Test Expense	313.80	900.00	-586.20
5180.6 · Permits & licencing	3,764.00	4,000.00	-236.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00
5200 · Lease Expense	1,918.27	2,500.00	-581.73
5220 · District Expense	3,931.61	3,000.00	931.61
5230 · District Special Expense	4,047.51	1,300.00	2,747.51
5231.1 · Safety Expense	23,821.25	5,000.00	18,821.25
5250 · Training & Travel	3,981.34	4,500.00	-518.66
5250.1 · Fuel	30,430.17	22,000.00	8,430.17
5260 · Utilities	14,071.70	16,000.00	-1,928.30
5370.1 · Accounting Expense	1,149.95	1,500.00	-350.05
5370.2 · Computer expense	5,257.84	1,000.00	4,257.84
Total SS	217,729.81	185,292.26	32,437.55
5160.1 · Cash Shortages	326.15	0.00	326.15
5160.2 · Bank Service Charges	156.20	55.00	101.20
5160.3 · Miscellaneous Expense	3,837.54	4,000.00	-162.46
5160.4 · Collections (LM)	2,886.42	5,000.00	-2,113.58
Total Expense	1,154,466.61	1,112,181.25	42,285.36
Net Ordinary Income	87,537.65	-7,041.25	94,578.90
Other Income/Expense			
Other Income			
OFS			
4460 · Airport CA Disbursement	10,000.00	10,000.00	0.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
Total OFS	10,000.00	92,940.00	-82,940.00
Total Other Income	10,000.00	92,940.00	-82,940.00
Other Expense			
OFU			
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00
Total OFU	0.00	82,940.00	-82,940.00
Total Other Expense	0.00	82,940.00	-82,940.00
Net Other Income	10,000.00	10,000.00	0.00
Net Income	97,537.65	2,958.75	94,578.90