

California Pines CSD
Profit & Loss by Class
 July 1, 2018 through April 10, 2019

	Airport (EA)	H2O-Water (EA)	Sewer (EA)	Trash (EA)	Total EA	Contracte... (FIRE FU...)	Lake Stati... (FIRE FU...)	Mowing (FIRE FU...)	Total FIR... (GA)	General F... (GA)	Roads an... (GA)	Vector/Pe... (GA)
Ordinary Income/Expense												
Income												
EF												
4620 · Sewer Income	0.00	0.00	40,953.79	0.00	40,953.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620.1 · Trash Income	0.00	0.00	0.00	24,171.34	24,171.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620.2 · Water Income	0.00	37,870.30	228.00	0.00	38,098.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4870 · Discounts and Fees	0.00	448.91	-76.00	-83.00	289.91	0.00	0.00	0.00	0.00	0.00	0.00	-83.00
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
Total EF	0.00	38,830.35	41,105.79	24,088.34	104,024.48	0.00	0.00	0.00	0.00	0.00	0.00	-83.00
GENERAL FUND												
4010 · Current Secured Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,607.59	0.00	0.00
4020 · Current unsecured Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,448.74	0.00	0.00
4040 · Prior Unsecured Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.46	0.00	0.00
4080 · Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.32	0.00	0.00
4451 · HOPTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	169.23	0.00	0.00
4890.3 · Other GF Income	0.00	0.00	0.94	0.94	1.88	0.00	50.00	0.00	50.00	0.00	0.00	0.00
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
Total GENERAL FUND	0.00	0.00	0.94	0.94	1.88	0.00	1,911.00	0.00	1,911.00	57,260.34	0.00	0.00
GOV F												
4060 · Current assessments-Fire	0.00	0.00	0.00	0.00	0.00	0.00	168,725.00	0.00	168,725.00	0.00	0.00	0.00
4870.1 · Lot Mowing Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,127.00	55,127.00	0.00	0.00	0.00
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	4,217.25
4890.1 · Fire Assignment Income	0.00	0.00	0.00	0.00	0.00	750,933.43	0.00	0.00	750,933.43	0.00	0.00	0.00
4890.2 · Fire Income - Other	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	0.00	0.00
Total GOV F	0.00	0.00	0.00	0.00	0.00	750,933.43	171,725.00	55,127.00	977,785.43	0.00	0.00	4,217.25
4060.1 · Current assessments-CSD	0.00	20,365.17	20,365.17	0.00	40,730.34	0.00	0.00	0.00	0.00	0.00	14,310.66	0.00
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	13,498.00	13,498.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4190 · Interest Income	12.09	0.00	0.00	0.00	12.09	0.00	0.00	0.00	0.00	23.30	0.00	0.00
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
4890 · Cash Overages	0.00	131.52	148.30	27.00	306.82	0.00	0.00	0.00	0.00	0.00	0.00	64.95
Total Income	12.09	59,370.04	61,620.20	37,691.78	158,694.11	750,933.43	173,636.00	55,127.00	979,696.43	57,283.64	14,310.66	4,199.20
Gross Profit	12.09	59,370.04	61,620.20	37,691.78	158,694.11	750,933.43	173,636.00	55,127.00	979,696.43	57,283.64	14,310.66	4,199.20
Expense												
BENEFITS												
5020 · Retirement	327.55	4,356.20	4,205.58	2,006.53	10,895.86	0.00	33,193.04	843.07	34,036.11	0.00	1,434.18	793.70
5035 · Workmans Comp	124.06	3,012.99	3,721.93	3,066.16	9,925.14	0.00	21,268.21	2,126.82	23,395.03	0.00	1,772.35	354.47
Total BENEFITS	451.61	7,369.19	7,927.51	5,072.69	20,821.00	0.00	54,461.25	2,969.89	57,431.14	0.00	3,206.53	1,148.17

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CAPITAL OUTLAY												
5370 · Capital Expense - Equipment	0.00	0.00	0.00	0.00	0.00	0.00	72,697.50	0.00	72,697.50	0.00	0.00	0.00
Total CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	72,697.50	0.00	72,697.50	0.00	0.00	0.00
OTHER CHARGES												
5300 · Interest on Long-Term Debt	0.00	0.00	0.00	0.00	0.00	0.00	2,302.50	0.00	2,302.50	0.00	0.00	0.00
Total OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	2,302.50	0.00	2,302.50	0.00	0.00	0.00
PR												
5010 · Directors Stipend	25.55	303.85	280.60	173.85	783.85	0.00	3,435.90	101.40	3,537.30	0.00	129.40	49.45
5010.1 · Gross Wages	1,527.41	19,027.46	18,049.64	11,070.01	49,674.52	9,965.60	222,181.07	6,426.66	238,573.33	0.00	8,472.52	3,546.48
5010.2 · Health Stipend	105.30	1,183.95	1,108.79	685.94	3,083.98	0.00	13,514.75	395.72	13,910.47	0.00	512.46	193.09
5010.3 · sick pay	33.21	258.08	243.08	166.27	700.64	0.00	3,223.61	83.05	3,306.66	0.00	141.81	42.08
5010.4 · Holiday pay	60.61	1,193.03	931.40	633.00	2,818.04	0.00	11,783.37	351.00	12,134.37	0.00	546.81	147.00
5010.5 · vacation	57.25	365.16	290.22	218.65	931.28	0.00	3,946.87	110.16	4,057.03	0.00	155.06	48.09
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.00	0.00	388,041.97	0.00	0.00	388,041.97	0.00	0.00	0.00
5010.7 · Employer PR taxes	88.24	1,198.80	1,123.65	702.56	3,113.25	18,388.82	14,048.97	398.85	32,836.64	0.00	531.63	202.10
Total PR	1,897.57	23,530.33	22,027.38	13,650.28	61,105.56	416,396.39	272,134.54	7,866.84	696,397.77	0.00	10,489.69	4,228.29
SS												
5040 · Agriculture	0.00	26.98	0.00	0.00	26.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5050 · Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	955.68	0.00	955.68	0.00	0.00	0.00
5060 · Communications	1.74	1,126.50	1,126.33	1,068.26	3,322.83	26.10	6,579.54	418.05	7,023.69	0.00	464.64	436.06
5080 · Meals	0.15	3.00	3.00	0.90	7.05	6,522.76	6.75	0.00	6,529.51	0.00	0.60	26.90
5090 · Lake Station Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,640.27	0.00	1,640.27	0.00	0.00	0.00
5090.1 · Dump Fees	0.00	0.00	0.00	6,823.25	6,823.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5100 · Insurance Exp-liab	3,053.87	4,602.46	4,772.47	2,823.11	15,251.91	0.00	13,987.96	482.72	14,470.68	0.00	1,429.43	1,329.82
5120 · R&M Equipment	28.16	1,012.33	4,601.78	2,169.53	7,811.80	2,599.73	5,400.00	510.83	8,510.56	0.00	2,055.93	246.28
5130 · R&M - Facilities	8,418.41	8,698.47	9,125.88	7.52	26,250.28	12.90	2,961.93	19.35	2,994.18	0.00	359.73	6.21
5150 · Dues and Subscriptions	36.00	1,186.86	1,186.86	292.79	2,702.51	540.13	1,171.68	2,159.09	3,870.90	0.00	318.32	328.20
5170 · Office Supplies	7.72	262.92	262.92	85.58	619.14	123.83	280.27	164.95	569.05	0.00	50.57	50.56
5170.1 · Postage and Delivery	0.90	205.61	18.29	-3.37	221.43	3.77	31.68	1,225.90	1,261.35	0.00	3.64	3.64
5170.2 · Fees	0.00	48.67	85.09	53.17	186.93	0.00	0.00	-9.00	-9.00	0.00	0.00	34.34
5180 · Professional Services	12.00	510.40	2,872.40	165.22	3,560.02	372.30	510.40	267.12	1,149.82	0.00	102.08	102.08
5180.1 · Water Test Expense	0.00	652.15	0.00	0.00	652.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5180.4 · Physical & Drug Test Expense	1.13	52.20	52.20	36.38	141.91	99.35	22.60	11.30	133.25	0.00	34.12	4.52
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
5200 · Lease Expense	17.87	373.65	373.65	123.98	889.15	177.44	388.51	286.23	852.18	0.00	88.47	88.47
5220 · District Expense	36.75	805.61	781.82	256.60	1,880.78	402.77	789.94	495.41	1,688.12	17.96	180.09	164.66
5230 · District Special Expense	3.99	878.99	79.99	23.99	986.96	1,314.26	1,692.93	0.00	3,007.19	0.00	15.99	37.37
5231.1 · Safety Expense	6.85	157.19	157.19	61.18	382.41	10,381.38	12,879.72	102.90	23,364.00	0.00	37.42	37.42
5250 · Training & Travel	7.86	299.11	849.05	100.57	1,256.59	386.40	1,991.88	59.00	2,437.28	0.00	84.83	202.64
5250.1 · Fuel	146.88	2,238.83	2,238.83	4,921.50	9,546.04	11,136.59	6,431.01	472.54	18,040.14	0.00	1,705.34	1,138.65
5260 · Utilities	0.00	4,979.68	3,242.80	428.00	8,650.48	17.39	3,453.79	390.27	3,861.45	0.00	410.60	372.80

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5370.1 · Accounting Expense	11.49	229.99	229.99	68.99	540.46	115.03	229.99	172.49	517.51	0.00	45.99	45.99
5370.2 · Computer expense	52.56	1,051.56	1,051.56	315.49	2,471.17	778.17	1,071.12	518.78	2,368.07	0.00	208.30	210.30
Total SS	11,844.33	29,658.96	36,560.90	19,842.44	97,906.63	35,010.30	62,507.35	7,747.93	105,265.58	17.96	7,601.04	4,871.86
5160.1 · Cash Shortages	0.00	96.75	114.75	13.95	225.45	0.00	0.00	0.00	0.00	0.00	0.00	100.70
5160.2 · Bank Service Charges	0.00	43.00	0.00	77.00	120.00	25.00	0.00	0.00	25.00	11.20	0.00	0.00
5160.3 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	3,885.50	-30.00	0.00	3,855.50	-17.96	0.00	0.00
5160.4 · Collections (LM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,886.42	2,886.42	0.00	0.00	0.00
Total Expense	14,193.51	60,698.23	66,630.54	38,656.36	180,178.64	455,317.19	464,073.14	21,471.08	940,861.41	11.20	21,297.26	10,349.02
Net Ordinary Income	-14,181.42	-1,328.19	-5,010.34	-964.58	-21,484.53	295,616.24	-290,437.14	33,655.92	38,835.02	57,272.44	-6,986.60	-6,149.82
Other Income/Expense												
Other Income												
OFS												
4460 · Airport CA Disbursement	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total OFS	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Income	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Income	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	-4,181.42	-1,328.19	-5,010.34	-964.58	-11,484.53	295,616.24	-290,437.14	33,655.92	38,835.02	57,272.44	-6,986.60	-6,149.82

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	Total GA	TOTAL
Ordinary Income/Expense		
Income		
EF		
4620 · Sewer Income	0.00	40,953.79
4620.1 · Trash Income	0.00	24,171.34
4620.2 · Water Income	0.00	38,098.30
4870 · Discounts and Fees	-83.00	206.91
4870.4 · Misc. Enterprise Income	0.00	511.14
Total EF	-83.00	103,941.48
GENERAL FUND		
4010 · Current Secured Taxes	53,607.59	53,607.59
4020 · Current unsecured Taxes	3,448.74	3,448.74
4040 · Prior Unsecured Taxes	13.46	13.46
4080 · Supplemental Taxes	21.32	21.32
4451 · HOPTR	169.23	169.23
4890.3 · Other GF Income	50.00	51.88
4890.4 · Insurance Proceeds Received	1,861.00	1,861.00
Total GENERAL FUND	59,171.34	59,173.22
GOV F		
4060 · Current assessments-Fire	168,725.00	168,725.00
4870.1 · Lot Mowing Income	55,127.00	55,127.00
4870.2 · Pest Control Income	4,217.25	4,217.25
4890.1 · Fire Assignment Income	750,933.43	750,933.43
4890.2 · Fire Income - Other	3,000.00	3,000.00
Total GOV F	982,002.68	982,002.68
4060.1 · Current assessments-CSD	14,310.66	55,041.00
4060.2 · Current assessments-Refuse	0.00	13,498.00
4190 · Interest Income	23.30	35.39
4870.3 · Returned Check Charges	0.00	120.50
4890 · Cash Overages	64.95	371.77
Total Income	1,055,489.93	1,214,184.04
Gross Profit	1,055,489.93	1,214,184.04
Expense		
BENEFITS		
5020 · Retirement	36,263.99	47,159.85
5035 · Workmans Comp	25,521.85	35,446.99
Total BENEFITS	61,785.84	82,606.84

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	Total GA	TOTAL
CAPITAL OUTLAY		
5370 · Capital Expense - Equipment	72,697.50	72,697.50
Total CAPITAL OUTLAY	72,697.50	72,697.50
OTHER CHARGES		
5300 · Interest on Long-Term Debt	2,302.50	2,302.50
Total OTHER CHARGES	2,302.50	2,302.50
PR		
5010 · Directors Stipend	3,716.15	4,500.00
5010.1 · Gross Wages	250,592.33	300,266.85
5010.2 · Health Stipend	14,616.02	17,700.00
5010.3 · sick pay	3,490.55	4,191.19
5010.4 · Holiday pay	12,828.18	15,646.22
5010.5 · vacation	4,260.18	5,191.46
5010.6 · Contracted Fire Pay	388,041.97	388,041.97
5010.7 · Employer PR taxes	33,570.37	36,683.62
Total PR	711,115.75	772,221.31
SS		
5040 · Agriculture	0.00	26.98
5050 · Uniforms	955.68	955.68
5060 · Communications	7,924.39	11,247.22
5080 · Meals	6,557.01	6,564.06
5090 · Lake Station Expense	1,640.27	1,640.27
5090.1 · Dump Fees	0.00	6,823.25
5100 · Insurance Exp-liab	17,229.93	32,481.84
5120 · R&M Equipment	10,812.77	18,624.57
5130 · R&M - Facilities	3,360.12	29,610.40
5150 · Dues and Subscriptions	4,517.42	7,219.93
5170 · Office Supplies	670.18	1,289.32
5170.1 · Postage and Delivery	1,268.63	1,490.06
5170.2 · Fees	25.34	212.27
5180 · Professional Services	1,353.98	4,914.00
5180.1 · Water Test Expense	0.00	652.15
5180.4 · Physical & Drug Test Expense	171.89	313.80
5180.6 · Permits & licencing	39.60	3,764.00
5200 · Lease Expense	1,029.12	1,918.27
5220 · District Expense	2,050.83	3,931.61
5230 · District Special Expense	3,060.55	4,047.51
5231.1 · Safety Expense	23,438.84	23,821.25
5250 · Training & Travel	2,724.75	3,981.34
5250.1 · Fuel	20,884.13	30,430.17
5260 · Utilities	4,644.85	13,295.33

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Accrual Basis

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	Total GA	TOTAL
5370.1 · Accounting Expense	609.49	1,149.95
5370.2 · Computer expense	2,786.67	5,257.84
Total SS	117,756.44	215,663.07
5160.1 · Cash Shortages	100.70	326.15
5160.2 · Bank Service Charges	36.20	156.20
5160.3 · Miscellaneous Expense	3,837.54	3,837.54
5160.4 · Collections (LM)	2,886.42	2,886.42
Total Expense	972,518.89	1,152,697.53
Net Ordinary Income	82,971.04	61,486.51
Other Income/Expense		
Other Income		
OFS		
4460 · Airport CA Disbursement	0.00	10,000.00
Total OFS	0.00	10,000.00
Total Other Income	0.00	10,000.00
Net Other Income	0.00	10,000.00
Net Income	<u>82,971.04</u>	<u>71,486.51</u>