

California Pines CSD
Profit & Loss Budget vs. Actual
December 2017

	Dec 17	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
ENTERPRISE FUNDS			
4620 · Sewer Income	4,332.00	3,583.33	748.67
4620.1 · Trash Income	2,588.25	1,958.33	629.92
4620.2 · Water Income	3,956.00	3,400.00	556.00
4870 · Misc Enterprise Income	21.00		
Total ENTERPRISE FUNDS	10,897.25	8,941.66	1,955.59
GENERAL FUND			
4190 · Interest Income	0.88	0.03	0.85
4870.1 · Lot Mowing	-336.00	0.00	-336.00
4870.2 · Pest Control Income	459.00	408.33	50.67
Total GENERAL FUND	123.88	408.36	-284.48
Total Income	11,021.13	9,350.02	1,671.11
Gross Profit	11,021.13	9,350.02	1,671.11
Expense			
BENEFITS			
5020 · Retirement	3,959.46	5,308.30	-1,348.84
Total BENEFITS	3,959.46	5,308.30	-1,348.84
FIXED ASSETS			
5370 · Capital Expense - Equipment	-437.00		
Total FIXED ASSETS	-437.00		
OTHER CHARGES			
5290 · Long Term Debt	0.00	1,000.00	-1,000.00
5295 · Reserve for Encumbrances	-4.03	0.00	-4.03
Total OTHER CHARGES	-4.03	1,000.00	-1,004.03
PAYROLL			
5010 · Directors Stipend	500.00	490.00	10.00
5010.1 · Gross Wages	28,865.73	27,854.53	1,011.20
5010.2 · Health Stipend	2,100.00	2,352.00	-252.00
5010.3 · sick pay	0.00	490.00	-490.00
5010.4 · Holiday pay	2,881.38	1,429.13	1,452.25
5010.5 · vacation	2,619.80	816.64	1,803.16
5010.6 · Contracted Fire Pay	2,451.00		
5010.7 · Employer PR taxes	1,160.21	1,178.10	-17.89
Total PAYROLL	40,578.12	34,610.40	5,967.72
SUPPLIES AND SERVICES			
5050 · Uniforms	120.66	208.33	-87.67
5060 · Communications	1,051.83	1,099.96	-48.13
5080 · Meals	91.04	62.46	28.58
5090 · Lake Station Expense	0.00	166.66	-166.66
5090.1 · Dump Fees	1,200.50	875.00	325.50
5100 · Insurance Exp-liab	307.16	0.00	307.16
5120 · R&M Equipment	3,695.89	1,999.97	1,695.92
5130 · R&M - Facilities	2,199.10	16.66	2,182.44
5140 · Medical Equipment	0.00	116.66	-116.66
5150 · Dues and Subscriptions	0.00	391.64	-391.64
5170 · Office Supplies	345.26	299.98	45.28
5170.1 · Postage and Delivery	6.95	79.98	-73.03
5170.2 · Fees	36.09	116.62	-80.53
5180 · Professional Services	1,227.50	913.31	314.19
5180.1 · Water Test Expense	-330.00	200.00	-530.00
5180.2 · Legal Expense	0.00	16.66	-16.66
5180.3 · sewer expense	0.00	416.66	-416.66
5180.4 · Physical & Drug Test Expense	291.00	41.64	249.36

12:35 PM

01/09/18

Accrual Basis

California Pines CSD
Profit & Loss Budget vs. Actual
December 2017

	Dec 17	Budget	\$ Over Budget
5180.6 · Permits & licencing	3,157.00	416.66	2,740.34
5200 · Lease Expense	0.00	149.98	-149.98
5220 · District Expense	100.00	168.31	-68.31
5231.1 · Safety Expense	0.00	249.98	-249.98
5250 · Training & Travel	377.42	574.98	-197.56
5250.1 · Fuel	738.45	841.64	-103.19
5260 · Utilities	2,479.71	1,333.31	1,146.40
5370.1 · Accounting Expense	0.00	133.30	-133.30
5370.2 · Computer expense	0.00	83.30	-83.30
Total SUPPLIES AND SERVICES	17,095.56	10,973.65	6,121.91
5160.1 · Cash Shortages	4.25		
5160.3 · Miscellaneous Expense	3,012.40	29.13	2,983.27
5160.4 · Collections (LM)	2,871.40		
Total Expense	67,080.16	51,921.48	15,158.68
Net Ordinary Income	-56,059.03	-42,571.46	-13,487.57
Net Income	<u>-56,059.03</u>	<u>-42,571.46</u>	<u>-13,487.57</u>