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05/16/22

Accrual Basis

California Pines CSD

Balance Sheet

As of May 16, 2022

	May 16, 22
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	44,477.44
1010.1 · Reserve Savings Account	251.14
1010.2 · Plumas 1638 - Airport Acct	23,918.33
1010.3 · Plumas Bank operating	35,394.84
1010.4 · Cash Drawer	471.78
Total Checking/Savings	104,513.53
Accounts Receivable	
1090 · AR Clearing Account	221,754.50
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	115,117.50
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	2,333.00
Total Other Current Assets	2,642.45
Total Current Assets	222,273.48
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	543,517.68
Total Fixed Assets	543,517.68
TOTAL ASSETS	765,791.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-2,263.53
Total Accounts Payable	-2,263.53
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	7,125.30
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	15,565.39
2155.3 · Payroll Liabilities	16,392.14
CURRENT LIABILITIES - Other	-47.99
Total CURRENT LIABILITIES	38,986.09
Total Other Current Liabilities	38,986.09
Total Current Liabilities	36,722.56

3:45 PM

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Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,534.50
Total LONG TERM LIABILITIES	1,534.50
Silverado Loan	57,411.87
Total Long Term Liabilities	58,946.37
Total Liabilities	95,668.93
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	935,375.12
Net Income	-264,450.11
Total Equity	670,122.23
TOTAL LIABILITIES & EQUITY	765,791.16

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TOTAL LIABILITIES & EQUITY	765,791.16

California Pines CSD
Profit & Loss
 July 2021 through April 2022

	<u>Jul '21 - Apr 22</u>
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	762.76
4620 · Sewer Income	50,197.19
4620.1 · Trash Income	38,745.80
4620.2 · Water Income	50,621.88
4870 · Discounts and Fees	73.00
4870.4 · Misc. Enterprise Income	25.00
	<hr/>
Total EF	140,425.63
GENERAL FUND	
4010 · Current Secured Taxes	55,713.41
4020 · Current unsecured Taxes	4,546.44
4030 · Prior Secured Taxes	30,808.39
4040 · Prior Unsecured Taxes	10.51
4080 · Supplemental Taxes	633.96
4451 · HOPTR	521.52
4890.3 · Other GF Income	1.03
	<hr/>
Total GENERAL FUND	92,235.26
GOV F	
4060 · Current assessments-Fire	197,318.00
4065 · Prior assessments- Fire	161.72
4870.1 · Lot Mowing Income	58,867.00
4870.2 · Pest Control Income	4,184.50
4890.1 · Fire Assignment Income	700,188.46
	<hr/>
Total GOV F	960,719.68
4060.1 · Current assessments-CSD	3,767.81
4060.2 · Current assessments-Refuse	13,579.00
4065.1 · Prior assessments- CSD	85,356.49
4190 · Interest Income	65.41
	<hr/>
Total Income	1,296,149.28
Gross Profit	<hr/> 1,296,149.28
Expense	
BENEFITS	
Housing	1,600.00
5020 · Retirement	105,316.23
5035 · Workmans Comp	22,624.95
5045 · Health Insurance	32,552.77
	<hr/>
Total BENEFITS	162,093.95

California Pines CSD
Profit & Loss
 July 2021 through April 2022

	<u>Jul '21 - Apr 22</u>
CAPITAL OUTLAY	
5350 · Capital Expense - Land	36,624.07
5360 · Capital Expense-Structures	75,000.00
5370 · Capital Expense - Equipment	80,795.00
	<hr/>
Total CAPITAL OUTLAY	192,419.07
PR	
Lawsuit Wages	183,999.98
5010 · Directors Stipend	5,000.00
5010.1 · Gross Wages	432,853.80
5010.3 · sick pay	17,838.34
5010.4 · Holiday pay	20,395.10
5010.5 · vacation	4,886.79
5010.6 · Contracted Fire Pay	139,348.62
5010.7 · Employer PR taxes	56,070.84
	<hr/>
Total PR	860,395.47
SS	
5050 · Uniforms	6,253.24
5050 · Communications	22,811.07
5080 · Meals	10,469.17
5090 · Lake Station Expense	196.45
5090.1 · Dump Fees	11,547.75
5100 · Insurance Exp-liab	58,772.21
5120 · R&M Equipment	36,881.63
5130 · R&M - Facilities	9,809.11
5140 · Medical Equipment	1,416.45
5150 · Dues and Subscriptions	8,184.63
5170 · Office Supplies	5,780.13
5170.1 · Postage and Delivery	2,027.64
5170.2 · Fees	656.50
5180 · Professional Services	20,168.14
5180.1 · Water Test Expense	952.50
5180.2 · Legal Expense	47,600.00
5180.4 · Physical & Drug Test Expense	903.00
5180.6 · Permits & licencing	2,507.82
5190 · Publications and Legal Notices	849.50
5200 · Lease Expense	4,301.11
5220 · District Expense	8,868.83
5231.1 · Safety Expense	2,881.00
5250 · Training & Travel	10,210.66
5250.1 · Fuel	36,038.61
5260 · Utilities	12,185.30
5370.2 · Computer expense	1,799.00
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Total SS	324,071.45

3:42 PM
05/16/22
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California Pines CSD
Profit & Loss
July 2021 through April 2022

	Jul '21 - Apr 22
5160.2 - Bank Service Charges	78.00
5160.3 - Miscellaneous Expense	4,364.78
Total Expense	1,543,422.72
Net Ordinary Income	-247,273.44
Other Income/Expense	
Other Income	
OFS	
4460 - Airport CA Disbursement	20,000.00
Total OFS	20,000.00
Total Other Income	20,000.00
Other Expense	
80000 - Ask My Accountant	5,622.30
Total Other Expense	5,622.30
Net Other Income	14,377.70
Net Income	-232,895.74

