

California Pines CSD
Profit & Loss Budget vs. Actual
May 1, 2018 through June 1, 2019

	May 1, '18 - Jun 1, ...	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	59,164.83	61,166.66	-2,001.83
4620.1 · Trash Income	34,823.73	32,416.66	2,407.07
4620.2 · Water Income	54,754.43	57,800.00	-3,045.57
4870 · Discounts and Fees	732.91	-500.00	1,232.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	149,987.04	150,883.32	-896.28
GENERAL FUND			
4010 · Current Secured Taxes	85,866.31	99,961.60	-14,095.29
4020 · Current unsecured Taxes	3,448.78	6,030.84	-2,582.06
4030 · Prior Secured Taxes	4,148.23	5,351.33	-1,203.10
4040 · Prior Unsecured Taxes	13.46	1,329.66	-1,316.20
4080 · Supplemental Taxes	267.09	616.28	-349.19
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4451 · HOPTR	1,550.78	419.78	1,131.00
4890.3 · Other GF Income	51.88	0.00	51.88
4890.4 · Insurance Proceeds Received	1,861.00	0.00	1,861.00
Total GENERAL FUND	97,207.53	114,859.49	-17,651.96
GOV F			
4060 · Current assessments-Fire	246,087.50	338,175.00	-92,087.50
4065 · Prior assessments- Fire	18,505.58	10,600.00	7,905.58
4870.1 · Lot Mowing Income	54,001.00	77,333.32	-23,332.32
4870.2 · Pest Control Income	6,119.25	6,616.66	-497.41
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	1,106,476.60	882,724.98	223,751.62
4060.1 · Current assessments-CSD	83,638.50	117,996.00	-34,357.50
4060.2 · Current assessments-Refuse	19,687.00	29,734.00	-10,047.00
4065.1 · Prior assessments- CSD	16,704.10	16,908.68	-204.58
4065.2 · Prior assessments-Refuse	3,209.22	4,269.47	-1,060.25
4190 · Interest Income	77.34	90.06	-12.72
4870.3 · Returned Check Charges	234.50	0.00	234.50
4890 · Cash Overages	375.13	0.00	375.13
Total Income	1,477,596.96	1,317,466.00	160,130.96
Gross Profit	1,477,596.96	1,317,466.00	160,130.96
Expense			
BENEFITS			
5020 · Retirement	74,083.42	73,116.60	966.82
5035 · Workmans Comp	52,326.51	35,446.99	16,879.52
Total BENEFITS	126,409.93	108,563.59	17,846.34
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	44,018.96	75,000.00	-30,981.04
Total CAPITAL OUTLAY	44,018.96	75,000.00	-30,981.04
OTHER CHARGES			
5290 · Long Term Debt	0.00	16,500.00	-16,500.00
5300 · Interest on Long-Term Debt	2,302.50	7,500.00	-5,197.50
5310 · Penalties	99.95	3,000.00	-2,900.05
5340 · Assessment Collection Fees	5,153.44	10,457.00	-5,303.56
5345 · Bad Debt	22,289.25	0.00	22,289.25
Total OTHER CHARGES	29,845.14	37,457.00	-7,611.86

California Pines CSD
Profit & Loss Budget vs. Actual
May 1, 2018 through June 1, 2019

	May 1, '18 - Jun 1, ...	Budget	\$ Over Budget
PR			
5010 · Directors Stipend	6,500.00	7,028.00	-528.00
5010.1 · Gross Wages	441,373.20	472,251.66	-30,878.46
5010.2 · Health Stipend	25,350.00	33,284.40	-7,934.40
5010.3 · sick pay	8,310.64	5,028.00	3,282.64
5010.4 · Holiday pay	17,987.94	21,288.26	-3,300.32
5010.5 · vacation	17,011.58	15,842.28	1,169.30
5010.6 · Contracted Fire Pay	415,390.63	208,000.00	207,390.63
5010.7 · Employer PR taxes	42,074.87	24,569.20	17,505.67
Total PR	973,998.86	787,291.80	186,707.06
SS			
5040 · Agriculture	66.19	1,600.00	-1,533.81
5050 · Uniforms	1,471.76	2,916.66	-1,444.90
5060 · Communications	15,089.44	17,199.92	-2,110.48
5080 · Meals	6,598.65	5,624.92	973.73
5090 · Lake Station Expense	5,534.67	1,433.32	4,101.35
5090.1 · Dump Fees	8,967.00	11,750.00	-2,783.00
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58
5120 · R&M Equipment	26,511.87	34,499.94	-7,988.07
5130 · R&M - Facilities	39,463.75	8,033.32	31,430.43
5140 · Medical Equipment	0.00	1,433.32	-1,433.32
5150 · Dues and Subscriptions	7,219.93	5,783.28	1,436.65
5170 · Office Supplies	2,350.66	3,099.96	-749.30
5170.1 · Postage and Delivery	1,497.06	3,159.96	-1,662.90
5170.2 · Fees	1,349.64	927.24	422.40
5180 · Professional Services	5,076.60	9,826.62	-4,750.02
5180.1 · Water Test Expense	852.15	1,900.00	-1,047.85
5180.2 · Legal Expense	0.00	33.32	-33.32
5180.3 · sewer expense	0.00	833.32	-833.32
5180.4 · Physical & Drug Test Expense	516.96	1,008.28	-491.32
5180.6 · Permits & licencing	3,907.00	4,833.32	-926.32
5190 · Publications and Legal Notices	87.50	200.00	-112.50
5200 · Lease Expense	154.04	2,799.96	-2,645.92
5220 · District Expense	4,408.76	3,336.62	1,072.14
5230 · District Special Expense	4,047.51	1,300.00	2,747.51
5231.1 · Safety Expense	43,900.81	5,499.96	38,400.85
5250 · Training & Travel	5,891.11	5,649.96	241.15
5250.1 · Fuel	36,068.40	24,749.94	11,318.46
5260 · Utilities	18,267.27	18,666.62	-399.35
5370.1 · Accounting Expense	1,176.37	1,766.60	-590.23
5370.2 · Computer expense	5,451.90	1,166.60	4,285.30
Total SS	278,408.84	210,431.22	67,977.62
5160.1 · Cash Shortages	329.15	0.00	329.15
5160.2 · Bank Service Charges	327.20	55.00	272.20
5160.3 · Miscellaneous Expense	3,082.54	4,078.26	-995.72
5160.4 · Collections (LM)	3,025.14	5,000.00	-1,974.86
Total Expense	1,459,445.76	1,227,876.87	231,568.89
Net Ordinary Income	18,151.20	89,589.13	-71,437.93
Other Income/Expense			
Other Income			
OFS			
4460 · Airport CA Disbursement	10,000.00	10,000.00	0.00
4460.1 · State-Aid	3,491.00	0.00	3,491.00
4580 · Federal Aid	13,966.00	0.00	13,966.00
6060 · Operating Transfers in	92,812.10	82,940.00	9,872.10
Total OFS	120,269.10	92,940.00	27,329.10
Total Other Income	120,269.10	92,940.00	27,329.10

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Accrual Basis

California Pines CSD
Profit & Loss Budget vs. Actual
May 1, 2018 through June 1, 2019

	<u>May 1, '18 - Jun 1, ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Other Expense			
OFU			
7010 · Operating Transfers - out	92,812.10	82,940.00	9,872.10
Total OFU	92,812.10	82,940.00	9,872.10
6240 · Depreciation Expense	69,986.54	0.00	69,986.54
80000 · Ask My Accountant	495.61	0.00	495.61
Total Other Expense	163,294.25	82,940.00	80,354.25
Net Other Income	-43,025.15	10,000.00	-53,025.15
Net Income	-24,873.95	99,589.13	-124,463.08

California Pines CSD
Balance Sheet
 As of June 14, 2019

	<u>Jun 14, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1010.1 · Reserve Savings Account	75,410.82
1010.2 · Plumas 1638 - Airport Acct	23,865.65
1010.3 · Plumas Bank operating	332,432.06
1010.4 · Cash Drawer	186.75
Total Checking/Savings	<u>431,895.28</u>
Accounts Receivable	
1090 · AR Clearing Account	144,164.11
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	<u>37,527.11</u>
Other Current Assets	
12000 · *Undeposited Funds	1,495.75
Total Other Current Assets	<u>1,495.75</u>
Total Current Assets	<u>470,918.14</u>
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-1,444,848.38
1200 · Land	80,494.17
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	721,967.49
1220.1 · Transportation vehicles	136,251.12
1220.2 · Furniture and Equipment	265,943.50
Total FIXED ASSET	<u>469,028.43</u>
Total Fixed Assets	<u>469,028.43</u>
TOTAL ASSETS	<u><u>939,946.57</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
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>
2155.3 · Payroll Liabilities	-36,384.81
Total CURRENT LIABILITIES	<u>-29,259.51</u>
Total Other Current Liabilities	<u>-29,259.51</u>
Total Current Liabilities	<u>-29,259.51</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,594.25
2190.1 · Due to Other Governments	19,533.47
2190.2 · Interest -IRS Liabilities	-2,579.20
2190.3 · Penalties - IRS Liabilities	-1,581.58
Total LONG TERM LIABILITIES	<u>16,966.94</u>
Total Long Term Liabilities	<u>16,966.94</u>
Total Liabilities	<u>-12,292.57</u>
Equity	

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Accrual Basis

California Pines CSD

Balance Sheet

As of June 14, 2019

	Jun 14, 19
3050 · Reserve-CP	59.84
32000 · Retained Earnings	820,235.76
Net Income	131,943.54
Total Equity	952,239.14
TOTAL LIABILITIES & EQUITY	939,946.57

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	50,187.79	54,000.00	-3,812.21
4620.1 · Trash Income	29,547.09	28,500.00	1,047.09
4620.2 · Water Income	46,612.30	51,000.00	-4,387.70
4870 · Discounts and Fees	130.91	-500.00	630.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	126,989.23	133,000.00	-6,010.77
GENERAL FUND			
4010 · Current Secured Taxes	84,319.61	71,000.00	13,319.61
4020 · Current unsecured Taxes	3,448.74	6,000.00	-2,551.26
4030 · Prior Secured Taxes	2,966.55	4,200.00	-1,233.45
4040 · Prior Unsecured Taxes	13.46	1,300.00	-1,286.54
4080 · Supplemental Taxes	188.98	500.00	-311.02
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4451 · HOPTR	958.95	0.00	958.95
4890.3 · Other GF Income	51.88	0.00	51.88
Total GENERAL FUND	93,809.17	84,150.00	9,659.17
GOV F			
4060 · Current assessments-Fire	229,900.00	254,000.00	-24,100.00
4065 · Prior assessments- Fire	16,679.18	10,600.00	6,079.18
4870.1 · Lot Mowing Income	54,661.00	50,000.00	4,661.00
4870.2 · Pest Control Income	5,183.25	5,800.00	-616.75
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	1,088,186.70	770,400.00	317,786.70
4060.1 · Current assessments-CSD	78,241.50	85,500.00	-7,258.50
4060.2 · Current assessments-Refuse	18,392.00	23,000.00	-4,608.00
4065.1 · Prior assessments- CSD	11,296.73	6,600.00	4,696.73
4065.2 · Prior assessments-Refuse	2,293.54	2,400.00	-106.46
4190 · Interest Income	75.03	90.00	-14.97
4890 · Cash Overages	372.77	0.00	372.77
Total Income	1,419,891.17	1,105,140.00	314,751.17
Gross Profit	1,419,891.17	1,105,140.00	314,751.17
Expense			
BENEFITS			
5020 · Retirement	59,422.12	62,500.00	-3,077.88
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	94,869.11	97,946.99	-3,077.88
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	5,153.44	5,207.00	-53.56
Total OTHER CHARGES	7,455.94	30,207.00	-22,751.06

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

	Jul '18 - Jun 19	Budget	\$ Over Budget
PR			
5010 · Directors Stipend	5,500.00	6,000.00	-500.00
5010.1 · Gross Wages	388,355.54	413,814.00	-25,458.46
5010.2 · Health Stipend	22,800.00	28,350.00	-5,550.00
5010.3 · sick pay	6,582.62	4,000.00	2,582.62
5010.4 · Holiday pay	17,019.62	18,290.00	-1,270.38
5010.5 · vacation	16,181.04	14,129.00	2,052.04
5010.6 · Contracted Fire Pay	388,041.97	208,000.00	180,041.97
5010.7 · Employer PR taxes	38,010.65	22,097.00	15,913.65
Total PR	882,491.44	714,680.00	167,811.44
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	955.68	2,500.00	-1,544.32
5060 · Communications	13,282.84	15,000.00	-1,717.16
5080 · Meals	6,564.06	5,500.00	1,064.06
5090 · Lake Station Expense	5,409.44	1,100.00	4,309.44
5090.1 · Dump Fees	7,693.00	10,000.00	-2,307.00
5100 · Insurance Exp-liab	32,481.84	29,398.26	3,083.58
5120 · R&M Equipment	19,738.93	30,000.00	-10,261.07
5130 · R&M - Facilities	31,100.56	8,000.00	23,100.56
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	1,916.23	2,500.00	-583.77
5170.1 · Postage and Delivery	1,497.06	3,000.00	-1,502.94
5170.2 · Fees	266.75	694.00	-427.25
5180 · Professional Services	5,009.10	8,000.00	-2,990.90
5180.1 · Water Test Expense	732.15	1,500.00	-767.85
5180.4 · Physical & Drug Test Expense	313.80	900.00	-586.20
5180.6 · Permits & licencing	3,907.00	4,000.00	-93.00
5190 · Publications and Legal Notices	33.50	200.00	-166.50
5200 · Lease Expense	-153.29	2,500.00	-2,653.29
5220 · District Expense	4,145.48	3,000.00	1,145.48
5230 · District Special Expense	4,047.51	1,300.00	2,747.51
5231.1 · Safety Expense	24,191.11	5,000.00	19,191.11
5250 · Training & Travel	4,554.19	4,500.00	54.19
5250.1 · Fuel	30,898.45	22,000.00	8,898.45
5260 · Utilities	17,417.39	16,000.00	1,417.39
5370.1 · Accounting Expense	1,149.95	1,500.00	-350.05
5370.2 · Computer expense	5,451.90	1,000.00	4,451.90
Total SS	229,851.54	185,292.26	44,559.28
5160.1 · Cash Shortages	329.15	0.00	329.15
5160.2 · Bank Service Charges	324.60	55.00	269.60
5160.3 · Miscellaneous Expense	3,837.54	4,000.00	-162.46
5160.4 · Collections (LM)	2,964.18	5,000.00	-2,035.82
Total Expense	1,294,821.00	1,112,181.25	182,639.75
Net Ordinary Income	125,070.17	-7,041.25	132,111.42
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

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Accrual Basis

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

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>
6240 · Depreciation Expense	70,602.50	0.00	70,602.50
Total Other Expense	73,729.13	82,940.00	-9,210.87
Net Other Income	-63,729.13	10,000.00	-73,729.13
Net Income	<u>61,341.04</u>	<u>2,958.75</u>	<u>58,382.29</u>

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

Ordinary Income/Expense	Airport (EA)	H2O-Wa... (EA)	Sewer (EA)	Trash (EA)	Total EA
Income					
EF					
4620 · Sewer Income	0.00	0.00	50,187.79	0.00	50,187.79
4620.1 · Trash Income	0.00	0.00	0.00	29,547.09	29,547.09
4620.2 · Water Income	0.00	46,384.30	228.00	0.00	46,612.30
4870 · Discounts and Fees	0.00	448.91	-122.00	-84.00	242.91
4870.4 · Misc. Enterprise Income	0.00	511.14	0.00	0.00	511.14
Total EF	0.00	47,344.35	50,293.79	29,463.09	127,101.23
GENERAL FUND					
4010 · Current Secured Taxes	0.00	0.00	0.00	0.00	0.00
4020 · Current unsecured Taxes	0.00	0.00	0.00	0.00	0.00
4030 · Prior Secured Taxes	0.00	0.00	0.00	0.00	0.00
4040 · Prior Unsecured Taxes	0.00	0.00	0.00	0.00	0.00
4080 · Supplemental Taxes	0.00	0.00	0.00	0.00	0.00
4451 · HOPTR	0.00	0.00	0.00	0.00	0.00
4890.3 · Other GF Income	0.00	0.00	0.00	0.00	0.00
4890.4 · Insurance Proceeds Received	0.00	0.00	0.94	0.94	1.88
Total GENERAL FUND	0.00	0.00	0.94	0.94	1.88
GOV F					
4060 · Current assessments-Fire	0.00	0.00	0.00	0.00	0.00
4065 · Prior assessments- Fire	0.00	0.00	0.00	0.00	0.00
4870.1 · Lot Mowing Income	0.00	0.00	0.00	0.00	0.00
4870.2 · Pest Control Income	0.00	0.00	0.00	0.00	0.00
4890.1 · Fire Assignment Income	0.00	0.00	0.00	0.00	0.00
4890.2 · Fire Income - Other	0.00	0.00	0.00	0.00	0.00
Total GOV F	0.00	0.00	0.00	0.00	0.00
4060.1 · Current assessments-CSD	0.00	28,949.35	28,949.35	0.00	57,898.70
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	18,392.00	18,392.00
4065.1 · Prior assessments- CSD	0.00	4,179.79	4,179.79	0.00	8,359.58
4065.2 · Prior assessments-Refuse	0.00	0.00	0.00	2,293.54	2,293.54
4190 · Interest Income	14.36	0.00	0.00	0.00	14.36
4870.3 · Returned Check Charges	0.00	43.00	0.00	77.50	120.50
4890 · Cash Overages	0.00	131.52	147.70	77.30	356.52
Total Income	14.36	80,648.01	83,571.57	50,304.37	214,538.31
Gross Profit	14.36	80,648.01	83,571.57	50,304.37	214,538.31

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

Expense	Airport (EA)	H2O-Wa... (EA)	Sewer (EA)	Trash (EA)	Total EA
BENEFITS					
5020 · Retirement	369.39	4,607.26	4,540.33	2,215.75	11,732.73
5035 · Workmans Comp	124.06	3,012.99	3,721.93	3,066.16	9,925.14
Total BENEFITS	493.45	7,620.25	8,262.26	5,281.91	21,657.87
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00	0.00	0.00	0.00	0.00
Total CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES					
5300 · Interest on Long-Term Debt	0.00	0.00	0.00	0.00	0.00
5340 · Assessment Collection Fees	0.00	116.68	116.68	2,419.04	2,652.40
Total OTHER CHARGES	0.00	116.68	116.68	2,419.04	2,652.40
PR					
5010 · Directors Stipend	30.55	333.85	320.60	198.85	883.85
5010.1 · Gross Wages	1,886.25	21,180.48	20,920.34	12,864.19	56,851.26
5010.2 · Health Stipend	126.30	1,309.95	1,276.79	790.94	3,503.98
5010.3 · sick pay	46.30	336.60	347.78	231.71	962.39
5010.4 · Holiday pay	60.61	1,193.03	931.40	633.00	2,818.04
5010.5 · vacation	59.31	377.54	306.72	228.96	972.53
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.00	0.00
5010.7 · Employer PR taxes	102.99	1,287.31	1,241.66	776.32	3,408.28
Total PR	2,312.31	26,018.76	25,345.29	15,723.97	69,400.33
SS					
5040 · Agriculture	0.00	26.98	0.00	0.00	26.98
5050 · Uniforms	0.00	0.00	0.00	0.00	0.00
5060 · Communications	1.74	1,247.18	1,247.01	1,188.94	3,684.87
5080 · Meals	0.15	3.00	3.00	0.90	7.05
5090 · Lake Station Expense	0.00	0.00	0.00	0.00	0.00
5090.1 · Dump Fees	0.00	0.00	0.00	7,693.00	7,693.00
5100 · Insurance Exp-liab	3,053.87	4,602.46	4,772.47	2,823.11	15,251.91
5120 · R&M Equipment	35.65	1,162.42	4,773.74	2,214.63	8,186.44
5130 · R&M - Facilities	8,418.41	8,698.47	9,349.88	7.52	26,474.28
5150 · Dues and Subscriptions	36.00	1,186.86	1,186.86	292.79	2,702.51
5170 · Office Supplies	8.12	388.29	388.29	123.23	907.93
5170.1 · Postage and Delivery	0.90	205.61	18.29	-3.37	221.43
5170.2 · Fees	0.00	48.67	145.95	50.17	244.79
5180 · Professional Services	12.00	510.40	2,967.50	165.22	3,655.12
5180.1 · Water Test Expense	0.00	732.15	0.00	0.00	732.15
5180.4 · Physical & Drug Test Expense	1.13	52.20	52.20	36.38	141.91
5180.6 · Permits & licencing	0.00	255.80	3,448.80	19.80	3,724.40

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Accrual Basis

California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019

	Airport (EA)	H2O-Wa... (EA)	Sewer (EA)	Trash (EA)	Total EA
5190 · Publications and Legal Notices	0.00	6.70	6.70	2.02	15.42
5200 · Lease Expense	19.60	-75.19	-75.19	-34.87	-165.65
5220 · District Expense	38.88	848.39	824.60	269.43	1,981.30
5230 · District Special Expense	3.99	878.99	79.99	23.99	986.96
5231.1 · Safety Expense	6.85	157.19	157.19	61.18	382.41
5250 · Training & Travel	7.86	525.53	1,075.48	100.57	1,709.44
5250.1 · Fuel	146.88	2,271.50	2,271.50	4,954.17	9,644.05
5260 · Utilities	0.00	5,394.06	4,799.20	470.34	10,663.60
5370.1 · Accounting Expense	11.49	229.99	229.99	68.99	540.46
5370.2 · Computer expense	53.39	1,068.29	1,068.29	321.43	2,511.40
Total SS	11,856.91	30,425.94	38,791.74	20,849.57	101,924.16
5160.1 · Cash Shortages	0.00	96.75	115.75	15.95	228.45
5160.2 · Bank Service Charges	0.00	43.00	0.00	77.00	120.00
5160.3 · Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00
5160.4 · Collections (LM)	0.00	0.00	0.00	0.00	0.00
Total Expense	14,662.67	64,321.38	72,631.72	44,367.44	195,983.21
Net Ordinary Income	-14,648.31	16,326.63	10,939.85	5,936.93	18,555.10
Other Income/Expense					
Other Income					
OFS					
4460 · Airport CA Disbursement	10,000.00	0.00	0.00	0.00	10,000.00
Total OFS	10,000.00	0.00	0.00	0.00	10,000.00
Total Other Income	10,000.00	0.00	0.00	0.00	10,000.00
Other Expense					
80000 · Ask My Accountant	0.00	0.00	0.00	0.00	0.00
Total Other Expense	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
Net Income	-4,648.31	16,326.63	10,939.85	5,936.93	28,555.10

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

Ordinary Income/Expense	Contracted Fire (FIRE FUND)	Lake Station (FIRE FUND)	Mowing (FIRE F...)	Total FIRE FUND (GA)	General ... (GA)
Income					
EF					
4620 · Sewer Income	0.00	0.00	0.00	0.00	0.00
4620.1 · Trash Income	0.00	0.00	0.00	0.00	0.00
4620.2 · Water Income	0.00	0.00	0.00	0.00	0.00
4870 · Discounts and Fees	0.00	0.00	0.00	0.00	0.00
4870.4 · Misc. Enterprise Income	0.00	0.00	0.00	0.00	0.00
Total EF	0.00	0.00	0.00	0.00	0.00
GENERAL FUND					
4010 · Current Secured Taxes	0.00	0.00	0.00	0.00	84,319.61
4020 · Current unsecured Taxes	0.00	0.00	0.00	0.00	3,448.74
4030 · Prior Secured Taxes	0.00	0.00	0.00	0.00	2,966.55
4040 · Prior Unsecured Taxes	0.00	0.00	0.00	0.00	13.46
4080 · Supplemental Taxes	0.00	0.00	0.00	0.00	188.98
4451 · HOPTR	0.00	0.00	0.00	0.00	958.95
4890.3 · Other GF Income	0.00	50.00	0.00	50.00	0.00
4890.4 · Insurance Proceeds Received	0.00	1,861.00	0.00	1,861.00	0.00
Total GENERAL FUND	0.00	1,911.00	0.00	1,911.00	91,896.29
GOV F					
4060 · Current assessments-Fire	0.00	229,900.00	0.00	229,900.00	0.00
4065 · Prior assessments- Fire	0.00	16,679.18	0.00	16,679.18	0.00
4870.1 · Lot Mowing Income	0.00	0.00	54,661.00	54,661.00	0.00
4870.2 · Pest Control Income	0.00	0.00	0.00	0.00	0.00
4890.1 · Fire Assignment Income	750,933.43	0.00	0.00	750,933.43	0.00
4890.2 · Fire Income - Other	0.00	3,000.00	0.00	3,000.00	0.00
Total GOV F	750,933.43	249,579.18	54,661.00	1,055,173.61	0.00
4060.1 · Current assessments-CSD	0.00	0.00	0.00	0.00	0.00
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	0.00	0.00
4065.1 · Prior assessments- CSD	0.00	0.00	0.00	0.00	0.00
4065.2 · Prior assessments-Refuse	0.00	0.00	0.00	0.00	0.00
4190 · Interest Income	0.00	0.00	0.00	0.00	0.00
4870.3 · Returned Check Charges	0.00	0.00	114.00	114.00	60.67
4890 · Cash Overages	0.00	0.00	0.00	0.00	0.00
Total Income	750,933.43	251,490.18	54,775.00	1,057,198.61	91,956.96
Gross Profit	750,933.43	251,490.18	54,775.00	1,057,198.61	91,956.96

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

Expense	Contracted Fire (FIRE FUND)	Lake Station (FIRE FUND)	Mowing (FIRE F...)	Total FIRE FUND (GA)	General ... (GA)
BENEFITS					
5020 · Retirement	167.37	36,163.95	926.76	37,258.08	0.00
5035 · Workmans Comp	0.00	21,268.21	2,126.82	23,395.03	0.00
Total BENEFITS	167.37	57,432.16	3,053.58	60,653.11	0.00
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00	72,697.50	0.00	72,697.50	0.00
Total CAPITAL OUTLAY	0.00	72,697.50	0.00	72,697.50	0.00
OTHER CHARGES					
5300 · Interest on Long-Term Debt	0.00	2,302.50	0.00	2,302.50	0.00
5340 · Assessment Collection Fees	0.00	2,419.04	0.00	2,419.04	0.00
Total OTHER CHARGES	0.00	4,721.54	0.00	4,721.54	0.00
PR					
5010 · Directors Stipend	20.00	3,790.90	111.40	3,922.30	0.00
5010.1 · Gross Wages	11,400.95	247,658.49	7,144.33	266,203.77	0.00
5010.2 · Health Stipend	84.00	15,005.75	437.72	15,527.47	0.00
5010.3 · sick pay	52.35	4,152.80	109.22	4,314.37	0.00
5010.4 · Holiday pay	0.00	11,783.37	351.00	12,134.37	0.00
5010.5 · vacation	8.25	4,093.30	114.29	4,215.84	0.00
5010.6 · Contracted Fire Pay	388,041.97	0.00	0.00	388,041.97	0.00
5010.7 · Employer PR taxes	18,447.83	15,096.36	428.35	33,972.54	0.00
Total PR	418,055.35	301,580.97	8,696.31	728,332.63	0.00
SS					
5040 · Agriculture	0.00	0.00	0.00	0.00	0.00
5050 · Uniforms	0.00	955.68	0.00	955.68	0.00
5060 · Communications	26.10	7,555.68	471.89	8,053.67	313.69
5080 · Meals	6,522.76	6.75	0.00	6,529.51	0.00
5090 · Lake Station Expense	0.00	5,409.44	0.00	5,409.44	0.00
5090.1 · Dump Fees	0.00	0.00	0.00	0.00	0.00
5100 · Insurance Exp-liab	0.00	13,987.96	482.72	14,470.68	0.00
5120 · R&M Equipment	2,689.55	5,715.88	608.62	9,014.05	18.22
5130 · R&M - Facilities	12.90	2,961.93	19.35	2,994.18	0.00
5150 · Dues and Subscriptions	540.13	1,171.68	2,159.09	3,870.90	0.00
5170 · Office Supplies	127.90	405.64	323.49	857.03	0.00
5170.1 · Postage and Delivery	10.77	31.68	1,225.90	1,268.35	0.00
5170.2 · Fees	0.00	0.00	-27.00	-27.00	0.00
5180 · Professional Services	372.30	510.40	267.12	1,149.82	0.00
5180.1 · Water Test Expense	0.00	0.00	0.00	0.00	0.00
5180.4 · Physical & Drug Test Expense	99.35	22.60	11.30	133.25	0.00
5180.6 · Permits & licencing	0.00	29.70	0.00	29.70	0.00

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

	Contracted Fire (FIRE FUND)	Lake Station (FIRE FUND)	Mowing (FIRE F...)	Total FIRE FUND (GA)	General ... (GA)
5190 · Publications and Legal Notices	5.02	6.70	3.35	15.07	0.00
5200 · Lease Expense	-167.82	-60.33	70.44	-157.71	172.63
5220 · District Expense	424.85	832.72	526.80	1,784.37	17.96
5230 · District Special Expense	1,314.26	1,692.93	0.00	3,007.19	0.00
5231.1 · Safety Expense	10,381.38	13,249.58	102.90	23,733.86	0.00
5250 · Training & Travel	386.40	2,111.88	59.00	2,557.28	0.00
5250.1 · Fuel	11,136.59	6,735.95	505.21	18,377.75	0.00
5260 · Utilities	31.49	4,199.77	418.48	4,649.74	0.00
5370.1 · Accounting Expense	115.03	229.99	172.49	517.51	0.00
5370.2 · Computer expense	780.72	1,087.36	527.14	2,395.22	120.00
Total SS	34,809.68	68,851.57	7,928.29	111,589.54	642.50
5160.1 · Cash Shortages	0.00	0.00	0.00	0.00	0.00
5160.2 · Bank Service Charges	25.00	0.00	168.40	193.40	11.20
5160.3 · Miscellaneous Expense	3,885.50	-30.00	0.00	3,855.50	-17.96
5160.4 · Collections (LM)	0.00	0.00	2,964.18	2,964.18	0.00
Total Expense	456,942.90	505,253.74	22,810.76	985,007.40	635.74
Net Ordinary Income	293,990.53	-253,763.56	31,964.24	72,191.21	91,321.22
Other Income/Expense					
Other Income					
OFS					
4460 · Airport CA Disbursement	0.00	0.00	0.00	0.00	0.00
Total OFS	0.00	0.00	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00	0.00	0.00
Other Expense					
80000 · Ask My Accountant	917.62	39.67	0.00	957.29	1,713.40
Total Other Expense	917.62	39.67	0.00	957.29	1,713.40
Net Other Income	-917.62	-39.67	0.00	-957.29	-1,713.40
Net Income	293,072.91	-253,803.23	31,964.24	71,233.92	89,607.82

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

	Roads a... (GA)	Vector/P... (GA)	Total GA	TOTAL
Ordinary Income/Expense				
Income				
EF				
4620 · Sewer Income	0.00	0.00	0.00	50,187.79
4620.1 · Trash Income	0.00	0.00	0.00	29,547.09
4620.2 · Water Income	0.00	0.00	0.00	46,612.30
4870 · Discounts and Fees	0.00	-83.00	-83.00	159.91
4870.4 · Misc. Enterprise Income	0.00	0.00	0.00	511.14
Total EF	0.00	-83.00	-83.00	127,018.23
GENERAL FUND				
4010 · Current Secured Taxes	0.00	0.00	84,319.61	84,319.61
4020 · Current unsecured Taxes	0.00	0.00	3,448.74	3,448.74
4030 · Prior Secured Taxes	0.00	0.00	2,966.55	2,966.55
4040 · Prior Unsecured Taxes	0.00	0.00	13.46	13.46
4080 · Supplemental Taxes	0.00	0.00	188.98	188.98
4451 · HOPTR	0.00	0.00	958.95	958.95
4890.3 · Other GF Income	0.00	0.00	50.00	51.88
4890.4 · Insurance Proceeds Received	0.00	0.00	1,861.00	1,861.00
Total GENERAL FUND	0.00	0.00	93,807.29	93,809.17
GOV F				
4060 · Current assessments-Fire	0.00	0.00	229,900.00	229,900.00
4065 · Prior assessments- Fire	0.00	0.00	16,679.18	16,679.18
4870.1 · Lot Mowing Income	0.00	0.00	54,661.00	54,661.00
4870.2 · Pest Control Income	0.00	5,183.25	5,183.25	5,183.25
4890.1 · Fire Assignment Income	0.00	0.00	750,933.43	750,933.43
4890.2 · Fire Income - Other	0.00	0.00	3,000.00	3,000.00
Total GOV F	0.00	5,183.25	1,060,356.86	1,060,356.86
4060.1 · Current assessments-CSD	20,342.80	0.00	20,342.80	78,241.50
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	18,392.00
4065.1 · Prior assessments- CSD	2,937.15	0.00	2,937.15	11,296.73
4065.2 · Prior assessments-Refuse	0.00	0.00	0.00	2,293.54
4190 · Interest Income	0.00	0.00	60.67	75.03
4870.3 · Returned Check Charges	0.00	0.00	114.00	234.50
4890 · Cash Overages	0.00	16.25	16.25	372.77
Total Income	23,279.95	5,116.50	1,177,552.02	1,392,090.33
Gross Profit	23,279.95	5,116.50	1,177,552.02	1,392,090.33

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

Expense	Roads a...		Vector/P...		TOTAL
	(GA)	(GA)	Total GA	Total GA	
BENEFITS					
5020 · Retirement	1,517.87	835.54	39,611.49		51,344.22
5035 · Workmans Comp	1,772.35	354.47	25,521.85		35,446.99
Total BENEFITS	3,290.22	1,190.01	65,133.34		86,791.21
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00	0.00	72,697.50		72,697.50
Total CAPITAL OUTLAY	0.00	0.00	72,697.50		72,697.50
OTHER CHARGES					
5300 · Interest on Long-Term Debt	0.00	0.00	2,302.50		2,302.50
5340 · Assessment Collection Fees	82.00	0.00	2,501.04		5,153.44
Total OTHER CHARGES	82.00	0.00	4,803.54		7,455.94
PR					
5010 · Directors Stipend	139.40	54.45	4,116.15		5,000.00
5010.1 · Gross Wages	9,190.19	3,905.32	279,299.28		336,150.54
5010.2 · Health Stipend	554.46	214.09	16,296.02		19,800.00
5010.3 · sick pay	167.98	55.17	4,537.52		5,499.91
5010.4 · Holiday pay	546.81	147.00	12,828.18		15,646.22
5010.5 · vacation	159.19	50.15	4,425.18		5,397.71
5010.6 · Contracted Fire Pay	0.00	0.00	388,041.97		388,041.97
5010.7 · Employer PR taxes	561.13	216.85	34,750.52		38,158.80
Total PR	11,319.16	4,643.03	744,294.82		813,695.15
SS					
5040 · Agriculture	0.00	0.00	0.00		26.98
5050 · Uniforms	0.00	0.00	955.68		955.68
5060 · Communications	514.30	485.57	9,367.23		13,052.10
5080 · Meals	0.60	26.90	6,557.01		6,564.06
5090 · Lake Station Expense	0.00	0.00	5,409.44		5,409.44
5090.1 · Dump Fees	0.00	0.00	0.00		7,693.00
5100 · Insurance Exp-liab	1,429.43	1,329.82	17,229.93		32,481.84
5120 · R&M Equipment	2,237.08	276.29	11,545.64		19,732.08
5130 · R&M - Facilities	359.73	6.21	3,360.12		29,834.40
5150 · Dues and Subscriptions	318.32	328.20	4,517.42		7,219.93
5170 · Office Supplies	75.64	75.63	1,008.30		1,916.23
5170.1 · Postage and Delivery	3.64	3.64	1,275.63		1,497.06
5170.2 · Fees	0.00	34.34	7.34		252.13
5180 · Professional Services	102.08	102.08	1,353.98		5,009.10
5180.1 · Water Test Expense	0.00	0.00	0.00		732.15
5180.4 · Physical & Drug Test Expense	34.12	4.52	171.89		313.80
5180.6 · Permits & licencing	4.95	147.95	182.60		3,907.00

**California Pines CSD
Profit & Loss by Class
July 1, 2018 through June 14, 2019**

	Roads a... (GA)	Vector/P... (GA)	Total GA	TOTAL
5190 · Publications and Legal Notices	1.34	1.67	18.08	33.50
5200 · Lease Expense	-1.28	-1.28	12.36	-153.29
5220 · District Expense	188.64	173.21	2,164.18	4,145.48
5230 · District Special Expense	15.99	37.37	3,060.55	4,047.51
5231.1 · Safety Expense	37.42	37.42	23,808.70	24,191.11
5250 · Training & Travel	84.83	202.64	2,844.75	4,554.19
5250.1 · Fuel	1,721.67	1,154.98	21,254.40	30,898.45
5260 · Utilities	438.81	386.90	5,475.45	16,139.05
5370.1 · Accounting Expense	45.99	45.99	609.49	1,149.95
5370.2 · Computer expense	211.64	213.64	2,940.50	5,451.90
Total SS	7,824.94	5,073.69	125,130.67	227,054.83
5160.1 · Cash Shortages	0.00	100.70	100.70	329.15
5160.2 · Bank Service Charges	0.00	0.00	204.60	324.60
5160.3 · Miscellaneous Expense	0.00	0.00	3,837.54	3,837.54
5160.4 · Collections (LM)	0.00	0.00	2,964.18	2,964.18
Total Expense	22,516.32	11,007.43	1,019,166.89	1,215,150.10
Net Ordinary Income	763.63	-5,890.93	158,385.13	176,940.23
Other Income/Expense				
Other Income				
OFS				
4460 · Airport CA Disbursement	0.00	0.00	0.00	10,000.00
Total OFS	0.00	0.00	0.00	10,000.00
Total Other Income	0.00	0.00	0.00	10,000.00
Other Expense				
80000 · Ask My Accountant	0.00	0.00	2,670.69	2,670.69
Total Other Expense	0.00	0.00	2,670.69	2,670.69
Net Other Income	0.00	0.00	-2,670.69	7,329.31
Net Income	763.63	-5,890.93	155,714.44	184,269.54