

California Pines CSD Profit & Loss Prey Year Comparison July 2016 through June 2017

	Jul '16 - Jun 17	Jul '15 - Jun 16	\$ Change
Ordinary Income/Expense			
Income			
4000-REVENUES			
ENTERPRISE INCOME			
-170-NSF Fees Collected	0.00	25.00	-25.00
4460 - Airport Income	20,000.00	10,000.00	10,000.00
4620 - Sewer Income	54,413.00	43,266.23	11,146.77
4620.1 - Trash Income	28,447.63	23,732.43	4,715.20
4620.2 - Water Income	51,134.75	40,785.92	10,348.83
4870 - Misc Enterprise Income	-393.75	41.76	-435.51
4870.3 - Returned Check Charges	25.00	0.00	25.00
4890 - Cash Overages	118.99	5.00	113.99
Total ENTERPRISE INCOME	153,745.62	117,856.34	35,889.28
GENERAL FUND			
4010 - Current Secured Taxes	82,110.18	85,584.99	-3,474.81
4030 - Prior Secured Taxes	3,368.72	28,678.82	-25,310.10
4451 - HOPTR	1,019.47	1,249.98	-230.51
4870.1 - Lot Mowing	71,070.00	75,357.00	-4,287.00
4870.2 - Pest Control Income	5,841.00	4,941.77	899.23
4890.1 - Fire Assignment Income	435,783.21	445,934.09	-10,148.88
4890.2 - Fire Income - Other	1,000.00	1,000.00	0.00
4890.3 - Other GF Income	519.00	103.05	415.95
Total GENERAL FUND	600,713.58	642,849.70	-42,136.12
Total 4000-REVENUES	1,121,499.19	1,244,925.92	-123,426.73
MISC OTHER INCOME			
Refunds	0.00	276.00	-276.00
Vending Machine Com	0.00	16.65	-16.65
MISC OTHER INCOME - Other	0.00	6,237.79	-6,237.79
Total MISC OTHER INCOME	0.00	6,530.44	-6,530.44
Total Income	1,121,499.19	1,251,456.36	-129,957.17
Gross Profit	1,121,499.19	1,251,456.36	-129,957.17
Expense			
5000-EXPENSES			
5160.1 - Cash Shortages	550.45	0.00	550.45
5160.2 - Bank Service Charges	80.10	0.00	80.10
5160.3 - Miscellaneous Expense	516.50	9,670.07	-9,153.57
5300 - Interest Expense	4.24	5,174.72	-5,170.48
5345 - Bad Debt	0.00	54,622.00	-54,622.00
5350 - Capitol Expense - Land	3,800.17	48,713.00	-44,912.83
5360 - Capitol Expense-Structures	10,909.49	0.00	10,909.49
5370 - Capitol Expense - Equipment	65,575.00	0.00	65,575.00
Total 5000-EXPENSES	81,435.95	118,179.79	-36,743.84
BENEFITS			
5020 - Retirement	61,175.40	101,925.65	-40,750.25
5035 - Workmans Comp	35,365.32	56,383.78	-21,018.46
Total BENEFITS	96,540.72	158,309.43	-61,768.71
PAYROLL			
5010 - Directors Stipend	460.25	0.00	460.25
5010.1 - Gross Wages	367,225.08	423,523.39	-56,298.31
5010.2 - Health Stipend	29,400.20	22,500.00	6,900.20
5010.3 - sick pay	4,842.20	974.70	3,867.50
5010.4 - Holiday pay	16,092.68	16,788.41	-695.73
5010.5 - vacation	13,587.56	15,354.43	-1,766.87
5010.6 - Contracted Fire Pay	158,094.79	145,600.11	12,494.68
Total PAYROLL	589,702.76	624,741.04	-35,038.28
SUPPLIES AND SERVICES			
Vehicle Expense	0.00	0.00	0.00
5040 - Agriculture	2,410.47	0.00	2,410.47
5050 - Uniforms	1,146.54	2,771.18	-1,624.64
5060 - Communications	12,307.67	12,033.83	273.84
5080 - Meals	5,750.78	5,450.19	300.59
5090 - Lake Station Expense	5,780.82	1,141.52	4,639.30
5090.1 - Dump Fees	9,898.00	10,127.50	-229.50
5100 - Insurance Exp-lab	20,464.14	25,272.09	-4,807.95
5120 - R&M Equipment	23,156.96	36,797.50	-13,640.54
5130 - R&M - Facilities	813.87	0.00	813.87
5140 - Medical Equipment	1,123.50	1,084.72	38.78
5150 - Dues and Subscriptions	4,788.00	2,843.65	1,944.35
5170 - Office Supplies	2,665.41	2,535.14	130.27
5170.1 - Postage and Delivery	2,856.74	2,185.16	711.58
5170.2 - Fees	957.20	418.66	538.54
5180 - Professional Services	12,735.74	18,351.33	-5,615.59
5180.1 - Water Test Expense	2,291.75	2,259.04	32.71

California Pines CSD
Balance Sheet
As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1010.1 - Plumas 4779 - Bond Acct	320.13
1010.2 - Plumas 1638 - Airport Acct	10,341.38
1010.3 - Plumas Bank operating	233,930.26
1020 - Starting Change Fund	100.00
Total Checking/Savings	244,691.77
Accounts Receivable	
1090 - AR Clearing Account	160,414.03
1100 - Doubtful Accounts	-54,622.00
Total Accounts Receivable	105,792.03
Other Current Assets	
12000 - *Undeposited Funds	1,220.50
Total Other Current Assets	1,220.50
Total Current Assets	351,704.30
Fixed Assets	
FIXED ASSET	493,531.65
Total Fixed Assets	493,531.65
TOTAL ASSETS	845,235.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	8,299.24
2010 - Accounts Payable	8,299.24
Total Accounts Payable	8,299.24
Other Current Liabilities	
2155-District Credit Line	20,000.00
2030 - COMP ABSENCES PAYABLE	7,125.30
24000 - Payroll Tax Liabilities	120,009.25
Total Other Current Liabilities	147,134.55
Total Current Liabilities	155,433.79
Long Term Liabilities	
2190 - Deposit Liabilities	503.50
Total Long Term Liabilities	503.50
Total Liabilities	155,937.29
Equity	
32000 - Retained Earnings	555,345.97
Net Income	133,952.69
Total Equity	689,298.66
TOTAL LIABILITIES & EQUITY	845,235.95