

California Pines CSD

Balance Sheet

As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	2,044.40
Premium Business 2741	19,025.35
1010.1 · Reserve Savings Account	305.77
1010.2 · Plumas 1638 - Airport Acct	44,027.42
1010.3 · Plumas Bank operating	-75,861.47
1010.4 · Cash Drawer	471.78
8496 · Fire Account (NEW) 8496	67,418.87
Total Checking/Savings	57,432.12
Accounts Receivable	
1090 · AR Clearing Account	205,413.00
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	98,776.00
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	280.00
Total Other Current Assets	589.45
Total Current Assets	156,797.57
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-2,009,528.90
1200 · Land	117,118.24
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	1,069,454.39
1220.1 · Transportation vehicles	221,882.29
1220.2 · Furniture and Equipment	491,641.95
Total FIXED ASSET	599,788.50
Total Fixed Assets	599,788.50
TOTAL ASSETS	756,586.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-745.53
Total Accounts Payable	-745.53
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	-3,928.12
2030.2 · Vacation	-10,785.57
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69
2155.2 · CalPERS Contributions	-18,288.76
2155.3 · Payroll Liabilities	28,875.81
CURRENT LIABILITIES - Other	-556.14
Total CURRENT LIABILITIES	-4,682.78
Total Other Current Liabilities	-4,682.78
Total Current Liabilities	-5,428.31

California Pines CSD

Balance Sheet

As of November 30, 2025

	<u>Nov 30, 25</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	4,231.32
Total Long Term Liabilities	5,592.32
Total Liabilities	164.01
Equity	
3050 · Reserve-CP	-884.12
32000 · Retained Earnings	973,019.68
Net Income	-215,713.50
Total Equity	756,422.06
TOTAL LIABILITIES & EQUITY	756,586.07

California Pines CSD
Profit & Loss
 July through November 2025

	Jul - Nov 25
Ordinary Income/Expense	
Income	
CSD income	
EF	
Utility Income not Categorized	102,441.61
Total EF	102,441.61
Total CSD income	102,441.61
GOV F	
4060 · Current assessments-Fire	65,577.51
Total GOV F	65,577.51
Total Income	168,019.12
Gross Profit	168,019.12
Expense	
BENEFITS	
Housing	1,600.00
5020 · Retirement	37,965.50
5035 · Workmans Comp	17,372.51
5045 · Health Insurance	46,342.64
Total BENEFITS	103,280.65
Credit Card	3,601.84
Employee Reimbursement	429.00
PR	
5010 · Directors Stipend	-314.20
5010.1 · Gross Wages	160,901.48
5010.2 · Health Stipend	2,062.50
5010.3 · sick pay	3,593.27
5010.4 · Holiday pay	1,258.65
5010.5 · vacation	10,311.56
5010.7 · Employer PR taxes	4,588.25
Total PR	182,401.51
SS	
5060 · Communications	5,012.07
5080 · Meals	28.84
5090.1 · Dump Fees	6,825.00
5100 · Insurance Exp-liab	710.76
5120 · R&M Equipment	17,127.39
5130 · R&M - Facilities	6,592.76
5150 · Dues and Subscriptions	7,498.00
5170 · Office Supplies	4,995.27
5170.1 · Postage and Delivery	1,183.06
5170.2 · Fees	1,359.00
5180 · Professional Services	6,950.00
5180.1 · Water Test Expense	370.00
5180.2 · Legal Expense	9,913.78
5180.6 · Permits & licencing	6,656.00
5220 · District Expense	375.00
5250 · Training & Travel	1,581.84
5250.1 · Fuel	9,385.38
5260 · Utilities	8,625.47
Total SS	95,189.62
5160.2 · Bank Service Charges	210.00
Total Expense	385,112.62
Net Ordinary Income	-217,093.50

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Accrual Basis

California Pines CSD
Profit & Loss
July through November 2025

	<u>Jul - Nov 25</u>
Other Income/Expense	
Other Expense	
80000 - Ask My Accountant	-1,380.00
Total Other Expense	-1,380.00
Net Other Income	1,380.00
Net Income	<u><u>-215,713.50</u></u>

California Pines CSD
Balance Sheet Prev Year Comparison
As of November 30, 2025

	Nov 30, 25	Nov 30, 24
ASSETS		
Current Assets		
Checking/Savings		
Fire Bank Account	2,044.40	68,083.27
Premium Business 2741	19,025.35	0.00
1010.1 · Reserve Savings Account	305.77	26,305.77
1010.2 · Plumas 1638 - Airport Acct	44,027.42	44,027.42
1010.3 · Plumas Bank operating	-75,861.47	111,474.03
1010.4 · Cash Drawer	471.78	471.78
8496 · Fire Account (NEW) 8496	67,418.87	0.00
Total Checking/Savings	57,432.12	250,362.27
Accounts Receivable		
1090 · AR Clearing Account	205,413.00	205,413.00
1100 · Doubtful Accounts	-106,637.00	-106,637.00
Total Accounts Receivable	98,776.00	98,776.00
Other Current Assets		
1110 · Due from other Funds	309.45	309.45
12000 · *Undeposited Funds	280.00	280.00
Total Other Current Assets	589.45	589.45
Total Current Assets	156,797.57	349,727.72
Fixed Assets		
FIXED ASSET		
Accumulated Depreciation	-2,009,528.90	-2,009,528.90
1200 · Land	117,118.24	117,118.24
1210 · Buildings	445,258.53	445,258.53
1210.1 · Infrastructure	263,962.00	263,962.00
1220 · Firetruck Engines	1,069,454.39	1,069,454.39
1220.1 · Transportation vehicles	221,882.29	221,882.29
1220.2 · Furniture and Equipment	491,641.95	491,641.95
Total FIXED ASSET	599,788.50	599,788.50
Total Fixed Assets	599,788.50	599,788.50
TOTAL ASSETS	756,586.07	949,516.22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	-745.53	-207.53
Total Accounts Payable	-745.53	-207.53
Other Current Liabilities		
CURRENT LIABILITIES		
2030 · COMP ABSENCES PAYABLE		
2030.1 · Sick	-3,928.12	-3,928.12
2030.2 · Vacation	-10,785.57	-10,785.57
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69	-14,713.69
2155.2 · CalPERS Contributions	-18,288.76	1,617.13
2155.3 · Payroll Liabilities	28,875.81	11,059.47
CURRENT LIABILITIES - Other	-556.14	0.00
Total CURRENT LIABILITIES	-4,682.78	-2,037.09
Total Other Current Liabilities	-4,682.78	-2,037.09
Total Current Liabilities	-5,428.31	-2,244.62

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of November 30, 2025

	Nov 30, 25	Nov 30, 24
Long Term Liabilities		
LONG TERM LIABILITIES		
2190 · Deposit Liabilities	1,361.00	1,361.00
Total LONG TERM LIABILITIES	1,361.00	1,361.00
Silverado Loan	4,231.32	19,594.59
Total Long Term Liabilities	5,592.32	20,955.59
Total Liabilities	164.01	18,710.97
Equity		
3050 · Reserve-CP	-884.12	-884.12
32000 · Retained Earnings	973,019.68	1,098,613.23
Net Income	-215,713.50	-166,923.86
Total Equity	756,422.06	930,805.25
TOTAL LIABILITIES & EQUITY	756,586.07	949,516.22

California Pines CSD
Balance Sheet Prev Year Comparison
As of November 30, 2025

	\$ Change	% Change
ASSETS		
Current Assets		
Checking/Savings		
Fire Bank Account	-66,038.87	-97.0%
Premium Business 2741	19,025.35	100.0%
1010.1 · Reserve Savings Account	-26,000.00	-98.8%
1010.2 · Plumas 1638 - Airport Acct	0.00	0.0%
1010.3 · Plumas Bank operating	-187,335.50	-168.1%
1010.4 · Cash Drawer	0.00	0.0%
8496 · Fire Account (NEW) 8496	67,418.87	100.0%
Total Checking/Savings	-192,930.15	-77.1%
Accounts Receivable		
1090 · AR Clearing Account	0.00	0.0%
1100 · Doubtful Accounts	0.00	0.0%
Total Accounts Receivable	0.00	0.0%
Other Current Assets		
1110 · Due from other Funds	0.00	0.0%
12000 · *Undeposited Funds	0.00	0.0%
Total Other Current Assets	0.00	0.0%
Total Current Assets	-192,930.15	-55.2%
Fixed Assets		
FIXED ASSET		
Accumulated Depreciation	0.00	0.0%
1200 · Land	0.00	0.0%
1210 · Buildings	0.00	0.0%
1210.1 · Infrastructure	0.00	0.0%
1220 · Firetruck Engines	0.00	0.0%
1220.1 · Transportation vehicles	0.00	0.0%
1220.2 · Furniture and Equipment	0.00	0.0%
Total FIXED ASSET	0.00	0.0%
Total Fixed Assets	0.00	0.0%
TOTAL ASSETS	-192,930.15	-20.3%
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2010 · Accounts Payable	-538.00	-259.2%
Total Accounts Payable	-538.00	-259.2%
Other Current Liabilities		
CURRENT LIABILITIES		
2030 · COMP ABSENCES PAYABLE		
2030.1 · Sick	0.00	0.0%
2030.2 · Vacation	0.00	0.0%
Total 2030 · COMP ABSENCES PAYABLE	0.00	0.0%
2155.2 · CalPERS Contributions	-19,905.89	-1,230.9%
2155.3 · Payroll Liabilities	17,816.34	161.1%
CURRENT LIABILITIES - Other	-556.14	-100.0%
Total CURRENT LIABILITIES	-2,645.69	-129.9%
Total Other Current Liabilities	-2,645.69	-129.9%
Total Current Liabilities	-3,183.69	-141.8%

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of November 30, 2025

	<u>\$ Change</u>	<u>% Change</u>
Long Term Liabilities		
LONG TERM LIABILITIES		
2190 · Deposit Liabilities	0.00	0.0%
Total LONG TERM LIABILITIES	0.00	0.0%
Silverado Loan	-15,363.27	-78.4%
Total Long Term Liabilities	-15,363.27	-73.3%
Total Liabilities	-18,546.96	-99.1%
Equity		
3050 · Reserve-CP	0.00	0.0%
32000 · Retained Earnings	-125,593.55	-11.4%
Net Income	-48,789.64	-29.2%
Total Equity	-174,383.19	-18.7%
TOTAL LIABILITIES & EQUITY	-192,930.15	-20.3%

California Pines CSD

2025 Year to Date Budget Comparison 07/01/2025 - 06/30/2026

Estimated Income	12 MONTH PREDICTION	YTD	BALANCE
Utility Income	\$190,000.00	\$102,441.61	\$87,558.39
Secured and Unsecured Taxes	\$125,000.00	\$-	\$125,000.00
Fire Assessments	\$306,000.00	\$65,577.51	\$240,422.49
CSD and Refuse Assessments	\$115,000.00	\$-	\$115,000.00
Lot Mowing	\$72,000.00	\$-	\$72,000.00
Airport Disbursement	\$10,000.00	\$-	\$10,000.00
Interest and Misc Income	\$75.20	\$-	\$75.20
Estimated Income Total	\$818,075.20	\$168,019.12	\$650,056.08
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Estimated Expenses			
Employee Benefits	\$233,713.75	\$103,280.65	\$130,433.10
Employee Wages	\$433,446.77	\$182,401.51	\$251,045.26
Capital Outlay	\$2,577.75		\$2,577.75
Bad Debt and Collection Fees	\$4,804.91		\$4,804.91
Communications	\$12,416.09	\$5,012.07	\$7,404.02
Meals	\$20.45	\$28.84	\$(8.39)
Dump Fees	\$14,516.25	\$6,825.00	\$7,691.25
Insurance Expence	\$48,729.49	\$710.76	\$48,018.73
R&M Facilities	\$25,357.24	\$6,592.76	\$18,764.48
R&M Equipment	\$28,330.85	\$17,127.39	\$11,203.46
Office Supplies and Postage	\$28,271.63	\$13,676.33	\$14,595.30
Legal & Professional Fees	\$31,339.65	\$16,863.78	\$14,475.87
Permits, Testing, and Fees	\$21,925.52	\$8,385.00	\$13,540.52
Safety and Supplies	\$900.00	\$375.00	\$525.00
Training and Travel	\$5,789.39	\$1,581.84	\$4,207.55
Miscellaneous Expense	\$7,748.68	\$4,240.84	\$3,507.84
Fuel	\$17,602.03	\$9,385.38	\$8,216.65
Utilities	\$23,575.32	\$8,625.47	\$14,949.85
Total Expenses	\$941,065.77	\$385,112.62	\$555,953.15