

California Pines CSD
Profit & Loss by Class
July 1 through October 11, 2018

	Airport (EA)	H2O-Water (EA)	Sewer (EA)	Trash (EA)	Total EA
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	0.00	0.00	13,603.29	0.00	13,603.29
4620.1 · Trash Income	0.00	0.00	0.00	8,038.24	8,038.24
4620.2 · Water Income	0.00	12,513.74	0.00	0.00	12,513.74
4870 · Discounts and Fees	0.00	508.91	-37.00	1.00	472.91
Total EF	0.00	13,022.65	13,566.29	8,039.24	34,628.18
GF					
GENERAL FUND					
4890.3 · Other GF Income	0.00	0.00	0.00	0.00	0.00
Total GENERAL FUND	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
Total GF	0.00	0.00	0.00	0.00	0.00
4190 · Interest Income	3.50	0.00	0.00	0.00	3.50
4870.3 · Returned Check Charges	0.00	43.00	0.00	77.50	120.50
4890 · Cash Overages	0.00	1.52	60.00	0.00	61.52
Total Income	3.50	13,067.17	13,626.29	8,116.74	34,813.70
Gross Profit	3.50	13,067.17	13,626.29	8,116.74	34,813.70
Expense					
BENEFITS					
5020 · Retirement	232.25	2,623.08	2,540.19	1,061.32	6,456.84
5035 · Workmans Comp	124.06	3,012.99	3,721.93	3,066.16	9,925.14
Total BENEFITS	356.31	5,636.07	6,262.12	4,127.48	16,381.98
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					
5290 · Long Term Debt	0.00	0.00	0.00	0.00	0.00
5300 · Interest on Long-Term Debt	0.00	0.00	0.00	0.00	0.00
Total OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
PR					
5010 · Directors Stipend	14.15	79.70	70.25	52.00	216.10
5010.1 · Gross Wages	963.32	5,836.25	5,144.35	3,756.71	15,700.63
5010.2 · Health Stipend	61.62	318.36	281.34	211.38	872.70
5010.3 · sick pay	24.50	88.22	88.30	65.03	266.05
5010.4 · Holiday pay	18.74	119.88	87.14	74.21	299.97
5010.5 · vacation	40.17	119.27	109.90	91.73	361.07
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.00	0.00
5010.7 · Employer PR taxes	54.30	325.67	289.68	210.33	879.98
Total PR	1,176.80	6,887.35	6,070.96	4,461.39	18,596.50
SS					
5040 · Agriculture	0.00	26.98	0.00	0.00	26.98
5060 · Communications	0.00	406.80	406.73	389.55	1,203.08
5080 · Meals	0.00	0.00	0.00	0.00	0.00
5090 · Lake Station Expense	0.00	0.00	0.00	0.00	0.00
5090.1 · Dump Fees	0.00	0.00	0.00	2,082.50	2,082.50
5100 · Insurance Exp-liab	487.87	4,572.75	4,772.47	2,823.11	12,656.20
5120 · R&M Equipment	26.32	657.01	588.14	181.31	1,452.78
5130 · R&M - Facilities	8,064.89	1,721.13	369.07	7.52	10,162.61
5150 · Dues and Subscriptions	0.00	75.00	75.00	0.00	150.00
5170 · Office Supplies	0.00	20.25	20.25	8.14	48.64
5170.1 · Postage and Delivery	0.03	0.71	0.71	0.20	1.65
5170.2 · Fees	0.00	35.56	49.26	-15.00	69.82
5180 · Professional Services	0.00	13.50	13.50	4.73	31.73
5180.1 · Water Test Expense	0.00	120.00	0.00	0.00	120.00
5180.4 · Physical & Drug Test Expense	0.00	0.00	0.00	0.00	0.00
5180.6 · Permits & licencing	0.00	19.80	19.80	19.80	59.40
5200 · Lease Expense	7.41	164.76	164.76	61.31	398.24
5220 · District Expense	3.03	90.89	90.89	38.15	222.96
5230 · District Special Expense	0.00	799.00	0.00	0.00	799.00
5231.1 · Safety Expense	0.00	0.00	0.00	0.00	0.00
5250 · Training & Travel	1.96	92.81	92.75	65.17	252.69
5250.1 · Fuel	93.81	1,247.13	1,247.13	2,920.29	5,508.36
5260 · Utilities	0.00	2,092.25	603.77	108.31	2,804.33
Total SS	8,685.32	12,156.33	8,514.23	8,695.09	38,050.97

11:47 AM

10/11/18

Accrual Basis

California Pines CSD
Profit & Loss by Class
July 1 through October 11, 2018

	Airport (EA)	H2O-Water (EA)	Sewer (EA)	Trash (EA)	Total EA
5160.1 - Cash Shortages	0.00	0.00	63.00	0.00	63.00
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	10,218.43	24,722.75	20,910.31	17,360.96	73,212.45
Net Ordinary Income	-10,214.93	-11,655.58	-7,284.02	-9,244.22	-38,398.75
Net Income	-10,214.93	-11,655.58	-7,284.02	-9,244.22	-38,398.75

California Pines CSD
Profit & Loss by Class
July 1 through October 11, 2018

	Contracted... (FIRE FUND)	Lake Station (FIRE FUND)	Mowing (FIRE FUND)	Total FIRE ... (GA)	General Fu... (GA)
Ordinary Income/Expense					
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
Total EF	0.00	0.00	0.00	0.00	0.00
GF					
GENERAL FUND					
4890.3 · Other GF Income	0.00	50.00	0.00	50.00	0.00
Total GENERAL FUND	0.00	50.00	0.00	50.00	0.00
4870.1 · Lot Mowing Income	0.00	0.00	-311.00	-311.00	0.00
4870.2 · Pest Control Income	0.00	0.00	0.00	0.00	0.00
4890.1 · Fire Assignment Income	658,714.78	0.00	0.00	658,714.78	0.00
Total GF	658,714.78	50.00	-311.00	658,453.78	0.00
4190 · Interest Income	0.00	0.00	0.00	0.00	0.00
4870.3 · Returned Check Charges	0.00	0.00	0.00	0.00	0.00
4890 · Cash Overages	0.00	0.00	0.00	0.00	0.00
Total Income	658,714.78	50.00	-311.00	658,453.78	0.00
Gross Profit	658,714.78	50.00	-311.00	658,453.78	0.00
Expense					
BENEFITS					
5020 · Retirement	0.00	16,026.11	299.84	16,325.95	0.00
5035 · Workmans Comp	0.00	21,268.21	2,126.82	23,395.03	0.00
Total BENEFITS	0.00	37,294.32	2,426.66	39,720.98	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					
5290 · Long Term Debt	0.00	8,224.00	0.00	8,224.00	0.00
5300 · Interest on Long-Term Debt	0.00	2,302.50	0.00	2,302.50	0.00
Total OTHER CHARGES	0.00	10,526.50	0.00	10,526.50	0.00
PR					
5010 · Directors Stipend	0.00	1,213.25	31.05	1,244.30	0.00
5010.1 · Gross Wages	3,238.10	89,561.11	2,298.99	95,098.20	0.00
5010.2 · Health Stipend	0.00	4,848.48	122.34	4,970.82	0.00
5010.3 · sick pay	0.00	1,504.22	32.45	1,536.67	0.00
5010.4 · Holiday pay	0.00	1,515.41	45.57	1,560.98	0.00
5010.5 · vacation	0.00	1,858.59	40.40	1,898.99	0.00
5010.6 · Contracted Fire Pay	232,560.08	0.00	0.00	232,560.08	0.00
5010.7 · Employer PR taxes	11,612.53	5,088.06	128.38	16,828.97	0.00
Total PR	247,410.71	105,589.12	2,699.18	355,699.01	0.00
SS					
5040 · Agriculture	0.00	0.00	0.00	0.00	0.00
5060 · Communications	0.00	3,065.13	125.84	3,190.97	0.00
5080 · Meals	5,094.38	0.00	0.00	5,094.38	0.00
5090 · Lake Station Expense	0.00	208.80	0.00	208.80	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	2,599.73	2,737.92	392.04	5,729.69	0.00
5130 · R&M - Facilities	12.90	1,634.06	19.35	1,666.31	0.00
5150 · Dues and Subscriptions	0.00	0.00	1,799.00	1,799.00	0.00
5170 · Office Supplies	0.00	20.25	0.00	20.25	0.00
5170.1 · Postage and Delivery	0.34	0.69	0.51	1.54	0.00
5170.2 · Fees	0.00	0.00	0.00	0.00	0.00
5180 · Professional Services	6.75	13.50	10.12	30.37	0.00
5180.1 · Water Test Expense	0.00	0.00	0.00	0.00	0.00
5180.4 · Physical & Drug Test Expense	17.60	0.00	0.00	17.60	0.00
5180.6 · Permits & licencing	0.00	29.70	0.00	29.70	0.00
5200 · Lease Expense	73.88	177.39	130.89	382.16	0.00
5220 · District Expense	38.30	65.88	71.78	175.96	0.00
5230 · District Special Expense	0.00	1,500.00	0.00	1,500.00	0.00
5231.1 · Safety Expense	378.50	1,049.55	0.00	1,428.05	0.00
5250 · Training & Travel	0.00	142.04	0.00	142.04	0.00
5250.1 · Fuel	10,618.70	2,572.62	337.13	13,528.45	0.00
5260 · Utilities	0.00	835.96	88.00	923.96	0.00
Total SS	18,841.08	28,041.45	3,457.38	50,339.91	0.00

11:47 AM

10/11/18

Accrual Basis

California Pines CSD
Profit & Loss by Class
July 1 through October 11, 2018

	Contracted...	Lake Station	Mowing	Total FIRE ...	General Fu...
	(FIRE FUND)	(FIRE FUND)	(FIRE FUND)	(GA)	(GA)
5160.1 - Cash Shortages	0.00	0.00	0.00	0.00	0.00
5160.2 - Bank Service Charges	25.00	0.00	0.00	25.00	67.50
5160.3 - Miscellaneous Expense	500.00	0.00	0.00	500.00	0.00
5160.4 - Collections (LM)	0.00	0.00	118.76	118.76	0.00
Total Expense	266,776.79	254,148.89	8,701.98	529,627.66	67.50
Net Ordinary Income	391,937.99	-254,098.89	-9,012.98	128,826.12	-67.50
Net Income	<u>391,937.99</u>	<u>-254,098.89</u>	<u>-9,012.98</u>	<u>128,826.12</u>	<u>-67.50</u>

California Pines CSD
Profit & Loss by Class
 July 1 through October 11, 2018

	Roads and ... (GA)	Vector/Pest... (GA)	Total GA	TOTAL
Ordinary Income/Expense				
Income				
EF				
4620 · Sewer Income	0.00	0.00	0.00	13,603.29
4620.1 · Trash Income	0.00	0.00	0.00	8,038.24
4620.2 · Water Income	0.00	0.00	0.00	12,513.74
4870 · Discounts and Fees	0.00	-40.00	-40.00	432.91
Total EF	0.00	-40.00	-40.00	34,588.18
GF				
GENERAL FUND				
4890.3 · Other GF Income	0.00	0.00	50.00	50.00
Total GENERAL FUND	0.00	0.00	50.00	50.00
4870.1 · Lot Mowing Income	0.00	0.00	-311.00	-311.00
4870.2 · Pest Control Income	0.00	1,356.00	1,356.00	1,356.00
4890.1 · Fire Assignment Income	0.00	0.00	658,714.78	658,714.78
Total GF	0.00	1,356.00	659,809.78	659,809.78
4190 · Interest Income	0.00	0.00	0.00	3.50
4870.3 · Returned Check Charges	0.00	0.00	0.00	120.50
4890 · Cash Overages	0.00	48.70	48.70	110.22
Total Income	0.00	1,364.70	659,818.48	694,632.18
Gross Profit	0.00	1,364.70	659,818.48	694,632.18
Expense				
BENEFITS				
5020 · Retirement	586.79	537.46	17,450.20	23,907.04
5035 · Workmans Comp	1,772.35	354.47	25,521.85	35,446.99
Total BENEFITS	2,359.14	891.93	42,972.05	59,354.03
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				
5290 · Long Term Debt	0.00	0.00	8,224.00	8,224.00
5300 · Interest on Long-Term Debt	0.00	0.00	2,302.50	2,302.50
Total OTHER CHARGES	0.00	0.00	10,526.50	10,526.50
PR				
5010 · Directors Stipend	22.55	17.05	1,283.90	1,500.00
5010.1 · Gross Wages	1,644.80	1,523.62	98,266.62	113,967.25
5010.2 · Health Stipend	90.36	66.12	5,127.30	6,000.00
5010.3 · sick pay	23.32	19.22	1,579.21	1,845.26
5010.4 · Holiday pay	37.97	19.22	1,618.17	1,918.14
5010.5 · vacation	34.33	18.96	1,952.28	2,313.35
5010.6 · Contracted Fire Pay	0.00	0.00	232,560.08	232,560.08
5010.7 · Employer PR taxes	91.23	75.82	16,996.02	17,876.00
Total PR	1,944.56	1,740.01	359,383.58	377,980.08
SS				
5040 · Agriculture	0.00	0.00	0.00	26.98
5060 · Communications	171.11	154.72	3,516.80	4,719.88
5080 · Meals	0.00	0.00	5,094.38	5,094.38
5090 · Lake Station Expense	0.00	0.00	208.80	208.80
5090.1 · Dump Fees	0.00	0.00	0.00	2,082.50
5100 · Insurance Exp-liab	1,429.43	1,329.82	17,229.93	29,886.13
5120 · R&M Equipment	1,590.38	113.25	7,433.32	8,886.10
5130 · R&M - Facilities	6.21	6.21	1,678.73	11,841.34
5150 · Dues and Subscriptions	0.00	65.00	1,864.00	2,014.00
5170 · Office Supplies	2.08	2.08	24.41	73.05
5170.1 · Postage and Delivery	0.13	0.13	1.80	3.45
5170.2 · Fees	0.00	11.87	11.87	81.69
5180 · Professional Services	2.70	2.70	35.77	67.50
5180.1 · Water Test Expense	0.00	0.00	0.00	120.00
5180.4 · Physical & Drug Test Expense	0.00	0.00	17.60	17.60
5180.6 · Permits & licencing	4.95	4.95	39.60	99.00
5200 · Lease Expense	46.60	46.60	475.36	873.60
5220 · District Expense	29.60	29.60	235.16	458.12
5230 · District Special Expense	0.00	0.00	1,500.00	2,299.00
5231.1 · Safety Expense	0.00	0.00	1,428.05	1,428.05
5250 · Training & Travel	61.23	61.23	264.50	517.19
5250.1 · Fuel	623.54	623.54	14,775.53	20,283.89
5260 · Utilities	108.31	87.97	1,120.24	3,924.57
Total SS	4,076.27	2,539.67	56,955.85	95,006.82

11:47 AM

10/11/18

Accrual Basis

California Pines CSD
Profit & Loss by Class
July 1 through October 11, 2018

	Roads and ... (GA)	Vector/Pest... (GA)	Total GA	TOTAL
5160.1 - Cash Shortages	0.00	0.00	0.00	63.00
5160.2 - Bank Service Charges	0.00	0.00	92.50	212.50
5160.3 - Miscellaneous Expense	0.00	0.00	500.00	500.00
5160.4 - Collections (LM)	0.00	0.00	118.76	118.76
Total Expense	8,379.97	5,171.61	543,246.74	616,459.19
Net Ordinary Income	-8,379.97	-3,806.91	116,571.74	78,172.99
Net Income	<u>-8,379.97</u>	<u>-3,806.91</u>	<u>116,571.74</u>	<u>78,172.99</u>