

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 | 13,603.29 | 54,000.00 | -40,396.71 |
| 4620.1 · Trash Income | 8,048.36 | 28,500.00 | -20,451.64 |
| 4620.2 · Water Income | 12,513.74 | 51,000.00 | -38,486.26 |
| 4870 · Discounts and Fees | 432.91 | -500.00 | 932.91 |
| Total EF | 34,598.30 | 133,000.00 | -98,401.70 |
| GF | | | |
| GENERAL FUND | | | |
| 4010 · Current Secured Taxes | 0.00 | 71,000.00 | -71,000.00 |
| 4020 · Current unsecured Taxes | 0.00 | 6,000.00 | -6,000.00 |
| 4030 · Prior Secured Taxes | 0.00 | 4,200.00 | -4,200.00 |
| 4040 · Prior Unsecured Taxes | 0.00 | 1,300.00 | -1,300.00 |
| 4080 · Supplemental Taxes | 0.00 | 500.00 | -500.00 |
| 4100 · Prior Supplemental Taxes | 0.00 | 1,150.00 | -1,150.00 |
| Total GENERAL FUND | 50.00 | 84,150.00 | -84,100.00 |
| 4060 · Current assessments-Fire | 0.00 | 254,000.00 | -254,000.00 |
| 4060.1 · Current assessments-CSD | 0.00 | 85,500.00 | -85,500.00 |
| 4060.2 · Current assessments-Refuse | 0.00 | 23,000.00 | -23,000.00 |
| 4065 · Prior assessments- Fire | 0.00 | 10,600.00 | -10,600.00 |
| 4065.1 · Prior assessments- CSD | 0.00 | 6,600.00 | -6,600.00 |
| 4065.2 · Prior assessments-Refuse | 0.00 | 2,400.00 | -2,400.00 |
| 4870.1 · Lot Mowing Income | -311.00 | 50,000.00 | -50,311.00 |
| 4870.2 · Pest Control Income | 1,356.00 | 5,800.00 | -4,444.00 |
| 4890.1 · Fire Assignment Income | 683,437.63 | 450,000.00 | 233,437.63 |
| Total GF | 684,532.63 | 972,050.00 | -287,517.37 |
| 4190 · Interest Income | 31.88 | 90.00 | -58.12 |
| Total Income | 719,393.33 | 1,105,140.00 | -385,746.67 |
| Gross Profit | 719,393.33 | 1,105,140.00 | -385,746.67 |
| Expense | | | |
| BENEFITS | | | |
| 5020 · Retirement | 24,176.81 | 62,500.00 | -38,323.19 |
| 5035 · Workmans Comp | 35,446.99 | 35,446.99 | 0.00 |
| Total BENEFITS | 59,623.80 | 97,946.99 | -38,323.19 |
| 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 | 8,224.00 | 14,500.00 | -6,276.00 |
| 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 | 0.00 | 5,207.00 | -5,207.00 |
| Total OTHER CHARGES | 10,526.50 | 30,207.00 | -19,680.50 |
| PR | | | |
| 5010 · Directors Stipend | 1,500.00 | 6,000.00 | -4,500.00 |
| 5010.1 · Gross Wages | 105,359.11 | 413,814.00 | -308,454.89 |
| 5010.2 · Health Stipend | 6,150.00 | 28,350.00 | -22,200.00 |
| 5010.3 · sick pay | 1,845.26 | 4,000.00 | -2,154.74 |
| 5010.4 · Holiday pay | 1,918.14 | 18,290.00 | -16,371.86 |
| 5010.5 · vacation | 2,313.35 | 14,129.00 | -11,815.65 |
| 5010.6 · Contracted Fire Pay | 232,660.11 | 208,000.00 | 24,660.11 |
| 5010.7 · Employer PR taxes | 17,952.29 | 22,097.00 | -4,144.71 |
| Total PR | 369,698.26 | 714,680.00 | -344,981.74 |
| SS | | | |
| 5040 · Agriculture | 26.98 | 0.00 | 26.98 |
| 5050 · Uniforms | 0.00 | 2,500.00 | -2,500.00 |
| 5060 · Communications | 4,719.88 | 15,000.00 | -10,280.12 |
| 5080 · Meals | 5,094.38 | 5,500.00 | -405.62 |
| 5090 · Lake Station Expense | 208.80 | 1,100.00 | -891.20 |
| 5090.1 · Dump Fees | 2,082.50 | 10,000.00 | -7,917.50 |
| 5100 · Insurance Exp-liab | 29,886.13 | 29,398.26 | 487.87 |
| 5120 · R&M Equipment | 8,892.95 | 30,000.00 | -21,107.05 |
| 5130 · R&M - Facilities | 13,107.50 | 8,000.00 | 5,107.50 |
| 5140 · Medical Equipment | 0.00 | 1,200.00 | -1,200.00 |
| 5150 · Dues and Subscriptions | 2,014.00 | 5,000.00 | -2,986.00 |
| 5170 · Office Supplies | 73.05 | 2,500.00 | -2,426.95 |
| 5170.1 · Postage and Delivery | 3.45 | 3,000.00 | -2,996.55 |
| 5170.2 · Fees | 102.26 | 694.00 | -591.74 |
| 5180 · Professional Services | 67.50 | 8,000.00 | -7,932.50 |
| 5180.1 · Water Test Expense | 120.00 | 1,500.00 | -1,380.00 |
| 5180.4 · Physical & Drug Test Expense | 17.60 | 900.00 | -882.40 |
| 5180.6 · Permits & licencing | 99.00 | 4,000.00 | -3,901.00 |
| 5190 · Publications and Legal Notices | 0.00 | 200.00 | -200.00 |
| 5200 · Lease Expense | 873.60 | 2,500.00 | -1,626.40 |
| 5220 · District Expense | 458.12 | 3,000.00 | -2,541.88 |

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

| | Jul '18 - Jun 19 | Budget | \$ Over Budget |
|----------------------------------|-------------------|---------------------|--------------------|
| 5230 · District Special Expense | 2,299.00 | 1,300.00 | 999.00 |
| 5231.1 · Safety Expense | 1,428.05 | 5,000.00 | -3,571.95 |
| 5250 · Training & Travel | 517.19 | 4,500.00 | -3,982.81 |
| 5250.1 · Fuel | 20,283.89 | 22,000.00 | -1,716.11 |
| 5260 · Utilities | 3,924.57 | 16,000.00 | -12,075.43 |
| 5370.1 · Accounting Expense | 0.00 | 1,500.00 | -1,500.00 |
| 5370.2 · Computer expense | 0.00 | 1,000.00 | -1,000.00 |
| Total SS | 96,300.40 | 185,292.26 | -88,991.86 |
| 5160.2 · Bank Service Charges | 145.00 | 55.00 | 90.00 |
| 5160.3 · Miscellaneous Expense | 500.00 | 4,000.00 | -3,500.00 |
| 5160.4 · Collections (LM) | 118.76 | 5,000.00 | -4,881.24 |
| Total Expense | 609,673.22 | 1,112,181.25 | -502,508.03 |
| Net Ordinary Income | 109,720.11 | -7,041.25 | 116,761.36 |
| Other Income/Expense | | | |
| Other Income | | | |
| OFS | | | |
| 4460 · Airport CA Disbursement | 0.00 | 10,000.00 | -10,000.00 |
| 6060 · Operating Transfers in | 0.00 | 82,940.00 | -82,940.00 |
| Total OFS | 0.00 | 92,940.00 | -92,940.00 |
| Total Other Income | 0.00 | 92,940.00 | -92,940.00 |
| 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 |
| Total Other Expense | 0.00 | 82,940.00 | -82,940.00 |
| Net Other Income | 0.00 | 10,000.00 | -10,000.00 |
| Net Income | 109,720.11 | 2,958.75 | 106,761.36 |