

**California Pines CSD**  
**Profit & Loss Budget vs. Actual**  
 July 1, 2016 through June 14, 2017

	Jul 1, '16 - Jun 14, 17	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000-REVENUES</b>			
<b>ENTERPRISE INCOME</b>			
4460 · Airport Income	20,000.00	10,000.00	10,000.00
4620 · Sewer Income	49,929.00	39,743.47	10,185.53
4620.1 · Trash Income	26,122.75	29,813.33	-3,690.58
4620.2 · Water Income	46,953.00	21,018.40	25,934.60
4870 · Misc Enterprise Income	-374.75	0.00	-374.75
4870.3 · Returned Check Charges	25.00	0.00	25.00
4890 · Cash Overages	100.99	0.00	100.99
<b>Total ENTERPRISE INCOME</b>	142,755.99	100,575.20	42,180.79
<b>GENERAL FUND</b>			
4010 · Current Secured Taxes	82,110.18	87,000.00	-4,889.82
4030 · Prior Secured Taxes	3,368.72	91,698.00	-88,329.28
4451 · HOPTR	1,019.47	1,290.00	-270.53
4870.1 · Lot Mowing	71,302.00	30,333.33	40,968.67
4870.2 · Pest Control Income	5,367.00	0.00	5,367.00
4890.1 · Fire Assignment Income	386,647.47	0.00	386,647.47
4890.2 · Fire Income - Other	0.00	1,000.00	-1,000.00
4890.3 · Other GF Income	501.00	0.00	501.00
<b>Total GENERAL FUND</b>	550,315.84	211,321.33	338,994.51
4060 · Current assessments-Fire	235,687.50	288,000.00	-52,312.50
4060.1 · Current assessments-CSD	78,763.49	93,100.00	-14,336.51
4060.2 · Current assessments-Refuse	18,855.00	20,620.00	-1,765.00
4065.1 · Prior assessments- CSD	9,002.19	0.00	9,002.19
4065.2 · Prior assessments-Refuse	6,872.77	0.00	6,872.77
4190 · Interest Income	0.33	0.34	-0.01
4890.4 · Insurance Proceeds Received	17,858.00	0.00	17,858.00
<b>Total 4000-REVENUES</b>	1,060,111.11	713,616.87	346,494.24
<b>DISCREPANCIES</b>	-48.75	0.00	-48.75
<b>Total Income</b>	1,060,062.36	713,616.87	346,445.49
<b>Gross Profit</b>	1,060,062.36	713,616.87	346,445.49
<b>Expense</b>			
<b>5000-EXPENSES</b>			
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	5,733.33	-5,216.83
5300 · Interest Expense	4.24	229.33	-225.09
5350 · Capitol Expense - Land	3,800.17	0.00	3,800.17
5360 · Capitol Expence-Structures	10,909.49	0.00	10,909.49
5370 · Capitol Expense - Equipment	41,575.00	0.00	41,575.00
<b>Total 5000-EXPENSES</b>	57,435.95	5,962.66	51,473.29
<b>BENEFITS</b>			
5020 · Retirement	56,499.57	60,922.40	-4,422.83
5035 · Workmans Comp	35,365.32	10,266.67	25,098.65
<b>Total BENEFITS</b>	91,864.89	71,189.07	20,675.82
<b>PAYROLL</b>			
5010 · Directors Stipend	460.25	0.00	460.25
5010.1 · Gross Wages	331,708.65	337,148.32	-5,439.67
5010.2 · Health Stipend	27,000.20	29,760.00	-2,759.80
5010.3 · sick pay	4,842.20	3,440.00	1,402.20
5010.4 · Holiday pay	16,092.68	16,316.44	-223.76
5010.5 · vacation	13,539.44	9,867.64	3,671.80
5010.6 · Contracted Fire Pay	158,094.79	0.00	158,094.79
<b>Total PAYROLL</b>	551,738.21	396,532.40	155,205.81
<b>SUPPLIES AND SERVICES</b>			
5040 · Agriculture	50.97	0.00	50.97
5050 · Uniforms	1,125.25	1,040.00	85.25
5060 · Communications	11,559.90	11,466.67	93.23
5080 · Meals	5,113.78	646.67	4,467.11
5090 · Lake Station Expense	5,780.82	860.00	4,920.82
5090.1 · Dump Fees	9,163.00	9,973.33	-810.33
5100 · Insurance Exp-liab	20,464.14	28,000.00	-7,535.86
5120 · R&M Equipment	20,712.15	22,933.33	-2,221.18
5130 · R&M - Facilities	707.15	0.00	707.15
5140 · Medical Equipment	1,057.79	2,866.67	-1,808.88
5150 · Dues and Subscriptions	4,788.00	3,000.00	1,788.00
5170 · Office Supplies	3,900.18	860.00	3,040.18
5170.1 · Postage and Delivery	2,896.74	1,788.67	1,108.07
5170.2 · Fees	911.23	0.00	911.23
5180 · Professional Services	12,533.24	10,186.67	2,346.57
5180.1 · Water Test Expense	2,251.75	2,398.00	-146.25
5180.3 · sewer expense	200.00	1,146.67	-946.67
5180.4 · Physical & Drug Test Expense	548.80	920.00	-371.20
5180.5 · Contract Labor Expense	1,000.00	573.33	426.67
5180.6 · Permits & licencing	3,811.00	11,900.00	-8,089.00
5200 · Lease Expense	22,468.36	2,566.67	19,901.69
5220 · District Expense	3,355.06	860.00	2,495.06
5231.1 · Safety Expense	3,463.92	2,293.33	1,170.59
5250 · Training & Travel	6,940.20	5,733.33	1,206.87
5250.1 · Fuel	17,482.54	10,373.33	7,109.21

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	Jul 1, '16 - Jun 14, 17	Budget	\$ Over Budget
5260 · Utilities	12,974.32	16,053.33	-3,079.01
5340 · Assessment Collection Fees	5,206.24	5,500.00	-293.76
5370.1 · Accounting Expense	1,514.50	1,393.33	121.17
5370.2 · Computer expense	381.52	229.33	152.19
<b>Total SUPPLIES AND SERVICES</b>	<b>182,362.55</b>	<b>155,562.66</b>	<b>26,799.89</b>
66000 · Employer PR taxes	19,633.86	32,106.67	-12,472.81
<b>Total Expense</b>	<b>903,035.46</b>	<b>661,353.46</b>	<b>241,682.00</b>
<b>Net Ordinary Income</b>	<b>157,026.90</b>	<b>52,263.41</b>	<b>104,763.49</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
Replacement Fund	4,750.00	0.00	4,750.00
80000 · Ask My Accountant	0.00	172.00	-172.00
<b>Total Other Expense</b>	<b>4,750.00</b>	<b>172.00</b>	<b>4,578.00</b>
<b>Net Other Income</b>	<b>-4,750.00</b>	<b>-172.00</b>	<b>-4,578.00</b>
<b>Net Income</b>	<b>152,276.90</b>	<b>52,091.41</b>	<b>100,185.49</b>