

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 | 36,431.79 | 54,000.00 | -17,568.21 |
| 4620.1 · Trash Income | 21,469.47 | 28,500.00 | -7,030.53 |
| 4620.2 · Water Income | 33,564.93 | 51,000.00 | -17,435.07 |
| 4870 · Discounts and Fees | 253.91 | -500.00 | 753.91 |
| 4870.4 · Misc. Enterprise Income | 511.14 | 0.00 | 511.14 |
| Total EF | 92,231.24 | 133,000.00 | -40,768.76 |
| GENERAL FUND | | | |
| 4010 · Current Secured Taxes | 53,607.59 | 71,000.00 | -17,392.41 |
| 4020 · Current unsecured Taxes | 3,448.74 | 6,000.00 | -2,551.26 |
| 4030 · Prior Secured Taxes | 0.00 | 4,200.00 | -4,200.00 |
| 4040 · Prior Unsecured Taxes | 13.46 | 1,300.00 | -1,286.54 |
| 4080 · Supplemental Taxes | 21.32 | 500.00 | -478.68 |
| 4100 · Prior Supplemental Taxes | 0.00 | 1,150.00 | -1,150.00 |
| 4451 · HOPTR | 169.23 | 0.00 | 169.23 |
| 4890.3 · Other GF Income | 51.88 | 0.00 | 51.88 |
| Total GENERAL FUND | 59,173.22 | 84,150.00 | -24,976.78 |
| GOV F | | | |
| 4060 · Current assessments-Fire | 168,725.00 | 254,000.00 | -85,275.00 |
| 4065 · Prior assessments- Fire | 0.00 | 10,600.00 | -10,600.00 |
| 4870.1 · Lot Mowing Income | 55,759.00 | 50,000.00 | 5,759.00 |
| 4870.2 · Pest Control Income | 3,734.25 | 5,800.00 | -2,065.75 |
| 4890.1 · Fire Assignment Income | 778,763.27 | 450,000.00 | 328,763.27 |
| Total GOV F | 1,006,981.52 | 770,400.00 | 236,581.52 |
| 4060.1 · Current assessments-CSD | 55,041.00 | 85,500.00 | -30,459.00 |
| 4060.2 · Current assessments-Refuse | 13,498.00 | 23,000.00 | -9,502.00 |
| 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 |
| 4190 · Interest Income | 52.13 | 90.00 | -37.87 |
| 4890 · Cash Overages | 285.02 | 0.00 | 285.02 |
| Total Income | 1,227,382.63 | 1,105,140.00 | 122,242.63 |
| Gross Profit | 1,227,382.63 | 1,105,140.00 | 122,242.63 |
| Expense | | | |
| BENEFITS | | | |
| 5020 · Retirement | 44,602.11 | 62,500.00 | -17,897.89 |
| 5035 · Workmans Comp | 35,446.99 | 35,446.99 | 0.00 |
| Total BENEFITS | 80,049.10 | 97,946.99 | -17,897.89 |
| 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 | 0.00 | 14,500.00 | -14,500.00 |
| 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 | 2,302.50 | 30,207.00 | -27,904.50 |
| PR | | | |
| 5010 · Directors Stipend | 4,000.00 | 6,000.00 | -2,000.00 |
| 5010.1 · Gross Wages | 263,784.44 | 413,814.00 | -150,029.56 |
| 5010.2 · Health Stipend | 15,450.00 | 28,350.00 | -12,900.00 |
| 5010.3 · sick pay | 4,014.81 | 4,000.00 | 14.81 |
| 5010.4 · Holiday pay | 15,646.22 | 18,290.00 | -2,643.78 |
| 5010.5 · vacation | 5,191.46 | 14,129.00 | -8,937.54 |
| 5010.6 · Contracted Fire Pay | 388,041.97 | 208,000.00 | 180,041.97 |
| 5010.7 · Employer PR taxes | 33,187.80 | 22,097.00 | 11,090.80 |
| Total PR | 729,316.70 | 714,680.00 | 14,636.70 |
| SS | | | |
| 5040 · Agriculture | 26.98 | 0.00 | 26.98 |
| 5050 · Uniforms | 955.68 | 2,500.00 | -1,544.32 |
| 5060 · Communications | 10,576.34 | 15,000.00 | -4,423.66 |
| 5080 · Meals | 6,564.06 | 5,500.00 | 1,064.06 |
| 5090 · Lake Station Expense | 1,565.67 | 1,100.00 | 465.67 |
| 5090.1 · Dump Fees | 6,088.25 | 10,000.00 | -3,911.75 |
| 5100 · Insurance Exp-liab | 32,481.84 | 29,398.26 | 3,083.58 |
| 5120 · R&M Equipment | 14,811.20 | 30,000.00 | -15,188.80 |
| 5130 · R&M - Facilities | 24,923.78 | 8,000.00 | 16,923.78 |
| 5140 · Medical Equipment | 0.00 | 1,200.00 | -1,200.00 |
| 5150 · Dues and Subscriptions | 6,784.00 | 5,000.00 | 1,784.00 |
| 5170 · Office Supplies | 1,225.87 | 2,500.00 | -1,274.13 |
| 5170.1 · Postage and Delivery | 1,490.06 | 3,000.00 | -1,509.94 |
| 5170.2 · Fees | 210.14 | 694.00 | -483.86 |
| 5180 · Professional Services | 2,833.50 | 8,000.00 | -5,166.50 |
| 5180.1 · Water Test Expense | 612.15 | 1,500.00 | -887.85 |
| 5180.4 · Physical & Drug Test Expense | 200.80 | 900.00 | -699.20 |

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| 5180.6 · Permits & licencing | 3,764.00 | 4,000.00 | -236.00 |
| 5190 · Publications and Legal Notices | 0.00 | 200.00 | -200.00 |
| 5200 · Lease Expense | 1,745.64 | 2,500.00 | -754.36 |
| 5220 · District Expense | 4,307.08 | 3,000.00 | 1,307.08 |
| 5230 · District Special Expense | 4,026.13 | 1,300.00 | 2,726.13 |
| 5231.1 · Safety Expense | 23,821.25 | 5,000.00 | 18,821.25 |
| 5250 · Training & Travel | 3,248.94 | 4,500.00 | -1,251.06 |
| 5250.1 · Fuel | 28,543.12 | 22,000.00 | 6,543.12 |
| 5260 · Utilities | 11,889.87 | 16,000.00 | -4,110.13 |
| 5370.1 · Accounting Expense | 650.00 | 1,500.00 | -850.00 |
| 5370.2 · Computer expense | 5,257.84 | 1,000.00 | 4,257.84 |
| Total SS | 198,604.19 | 185,292.26 | 13,311.93 |
| 5160.1 · Cash Shortages | 238.40 | 0.00 | 238.40 |
| 5160.2 · Bank Service Charges | 156.20 | 55.00 | 101.20 |
| 5160.3 · Miscellaneous Expense | 3,837.54 | 4,000.00 | -162.46 |
| 5160.4 · Collections (LM) | 2,869.62 | 5,000.00 | -2,130.38 |
| Total Expense | 1,090,071.75 | 1,112,181.25 | -22,109.50 |
| Net Ordinary Income | 137,310.88 | -7,041.25 | 144,352.13 |
| Other Income/Expense | | | |
| Other Income | | | |
| OFS | | | |
| 4460 · Airport CA Disbursement | 10,000.00 | 10,000.00 | 0.00 |
| 6060 · Operating Transfers in | 0.00 | 82,940.00 | -82,940.00 |
| Total OFS | 10,000.00 | 92,940.00 | -82,940.00 |
| Total Other Income | 10,000.00 | 92,940.00 | -82,940.00 |
| 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 | 31.89 | 82,940.00 | -82,908.11 |
| Net Other Income | 9,968.11 | 10,000.00 | -31.89 |
| Net Income | 147,278.99 | 2,958.75 | 144,320.24 |