

**California Pines CSD**  
**Profit & Loss Budget vs. Actual**  
 July 1 through November 14, 2018

|                                      | Jul 1 - Nov 14, 18 | Budget              | \$ Over Budget     |
|--------------------------------------|--------------------|---------------------|--------------------|
| <b>Ordinary Income/Expense</b>       |                    |                     |                    |
| <b>Income</b>                        |                    |                     |                    |
| <b>EF</b>                            |                    |                     |                    |
| 4620 · Sewer Income                  | 18,011.29          | 54,000.00           | -35,988.71         |
| 4620.1 · Trash Income                | 10,708.98          | 28,500.00           | -17,791.02         |
| 4620.2 · Water Income                | 16,738.49          | 51,000.00           | -34,261.51         |
| 4870 · Discounts and Fees            | 394.91             | -500.00             | 894.91             |
| 4870.4 · Misc. Enterprise Income     | 511.14             | 0.00                | 511.14             |
| <b>Total EF</b>                      | <b>46,364.81</b>   | <b>133,000.00</b>   | <b>-86,635.19</b>  |
| <b>GF</b>                            |                    |                     |                    |
| <b>GENERAL FUND</b>                  |                    |                     |                    |
| 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          |
| 4890.3 · Other GF Income             | 50.94              | 0.00                | 50.94              |
| 4890.4 · Insurance Proceeds Received | 1,000.00           | 0.00                | 1,000.00           |
| <b>Total GENERAL FUND</b>            | <b>1,050.94</b>    | <b>84,150.00</b>    | <b>-83,099.06</b>  |
| 4060 · Current assessments-Fire      | -125.00            | 254,000.00          | -254,125.00        |
| 4060.1 · Current assessments-CSD     | 0.00               | 85,500.00           | -85,500.00         |
| 4060.2 · Current assessments-Refuse  | -10.00             | 23,000.00           | -23,010.00         |
| 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         | 1,827.00           | 5,800.00            | -3,973.00          |
| 4890.1 · Fire Assignment Income      | 683,437.63         | 450,000.00          | 233,437.63         |
| <b>Total GF</b>                      | <b>685,869.57</b>  | <b>972,050.00</b>   | <b>-286,180.43</b> |
| 4190 · Interest Income               | 33.37              | 90.00               | -56.63             |
| 4870.3 · Returned Check Charges      | 120.50             | 0.00                | 120.50             |
| 4890 · Cash Overages                 | 110.02             | 0.00                | 110.02             |
| <b>Total Income</b>                  | <b>732,498.27</b>  | <b>1,105,140.00</b> | <b>-372,641.73</b> |
| <b>Gross Profit</b>                  | <b>732,498.27</b>  | <b>1,105,140.00</b> | <b>-372,641.73</b> |
| <b>Expense</b>                       |                    |                     |                    |
| <b>BENEFITS</b>                      |                    |                     |                    |
| 5020 · Retirement                    | 28,697.35          | 62,500.00           | -33,802.65         |
| 5035 · Workmans Comp                 | 35,446.99          | 35,446.99           | 0.00               |
| <b>Total BENEFITS</b>                | <b>64,144.34</b>   | <b>97,946.99</b>    | <b>-33,802.65</b>  |
| <b>CAPITAL OUTLAY</b>                |                    |                     |                    |
| 5370 · Capital Expense - Equipment   | 72,697.50          | 75,000.00           | -2,302.50          |
| <b>Total CAPITAL OUTLAY</b>          | <b>72,697.50</b>   | <b>75,000.00</b>    | <b>-2,302.50</b>   |
| <b>OTHER CHARGES</b>                 |                    |                     |                    |
| 5290 · Long Term Debt                | 10,754.00          | 14,500.00           | -3,746.00          |
| 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          |
| <b>Total OTHER CHARGES</b>           | <b>13,056.50</b>   | <b>30,207.00</b>    | <b>-17,150.50</b>  |
| <b>PR</b>                            |                    |                     |                    |
| 5010 · Directors Stipend             | 2,000.00           | 6,000.00            | -4,000.00          |
| 5010.1 · Gross Wages                 | 135,162.90         | 413,814.00          | -278,651.10        |
| 5010.2 · Health Stipend              | 7,950.00           | 28,350.00           | -20,400.00         |
| 5010.3 · sick pay                    | 2,289.64           | 4,000.00            | -1,710.36          |
| 5010.4 · Holiday pay                 | 2,888.42           | 18,290.00           | -15,401.58         |
| 5010.5 · vacation                    | 3,141.75           | 14,129.00           | -10,987.25         |
| 5010.6 · Contracted Fire Pay         | 332,470.78         | 208,000.00          | 124,470.78         |
| 5010.7 · Employer PR taxes           | 21,569.72          | 22,097.00           | -527.28            |
| <b>Total PR</b>                      | <b>507,473.21</b>  | <b>714,680.00</b>   | <b>-207,206.79</b> |
| <b>SS</b>                            |                    |                     |                    |
| 5040 · Agriculture                   | 26.98              | 0.00                | 26.98              |
| 5050 · Uniforms                      | 0.00               | 2,500.00            | -2,500.00          |
| 5060 · Communications                | 5,563.58           | 15,000.00           | -9,436.42          |
| 5080 · Meals                         | 5,205.11           | 5,500.00            | -294.89            |
| 5090 · Lake Station Expense          | 540.54             | 1,100.00            | -559.46            |
| 5090.1 · Dump Fees                   | 2,878.75           | 10,000.00           | -7,121.25          |
| 5100 · Insurance Exp-liab            | 29,886.13          | 29,398.26           | 487.87             |
| 5120 · R&M Equipment                 | 11,098.86          | 30,000.00           | -18,901.14         |
| 5130 · R&M - Facilities              | 19,787.77          | 8,000.00            | 11,787.77          |
| 5140 · Medical Equipment             | 0.00               | 1,200.00            | -1,200.00          |
| 5150 · Dues and Subscriptions        | 5,601.00           | 5,000.00            | 601.00             |
| 5170 · Office Supplies               | 945.34             | 2,500.00            | -1,554.66          |
| 5170.1 · Postage and Delivery        | 3.45               | 3,000.00            | -2,996.55          |
| 5170.2 · Fees                        | 138.25             | 694.00              | -555.75            |
| 5180 · Professional Services         | 1,380.00           | 8,000.00            | -6,620.00          |
| 5180.1 · Water Test Expense          | 160.00             | 1,500.00            | -1,340.00          |

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| 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                  | 1,046.23           | 2,500.00            | -1,453.77          |
| 5220 · District Expense               | 1,437.29           | 3,000.00            | -1,562.71          |
| 5230 · District Special Expense       | 2,299.00           | 1,300.00            | 999.00             |
| 5231.1 · Safety Expense               | 1,671.70           | 5,000.00            | -3,328.30          |
| 5250 · Training & Travel              | 517.19             | 4,500.00            | -3,982.81          |
| 5250.1 · Fuel                         | 22,020.58          | 22,000.00           | 20.58              |
| 5260 · Utilities                      | 5,243.87           | 16,000.00           | -10,756.13         |
| 5370.1 · Accounting Expense           | 0.00               | 1,500.00            | -1,500.00          |
| 5370.2 · Computer expense             | 0.00               | 1,000.00            | -1,000.00          |
| <b>Total SS</b>                       | <b>117,568.22</b>  | <b>185,292.26</b>   | <b>-67,724.04</b>  |
| 5160.1 · Cash Shortages               | 63.00              | 0.00                | 63.00              |
| 5160.2 · Bank Service Charges         | 151.20             | 55.00               | 96.20              |
| 5160.3 · Miscellaneous Expense        | 470.00             | 4,000.00            | -3,530.00          |
| 5160.4 · Collections (LM)             | 228.20             | 5,000.00            | -4,771.80          |
| <b>Total Expense</b>                  | <b>775,852.17</b>  | <b>1,112,181.25</b> | <b>-336,329.08</b> |
| <b>Net Ordinary Income</b>            | <b>-43,353.90</b>  | <b>-7,041.25</b>    | <b>-36,312.65</b>  |
| <b>Other Income/Expense</b>           |                    |                     |                    |
| <b>Other Income</b>                   |                    |                     |                    |
| <b>OFS</b>                            |                    |                     |                    |
| 4460 · Airport CA Disbursement        | 0.00               | 10,000.00           | -10,000.00         |
| 6060 · Operating Transfers in         | 0.00               | 82,940.00           | -82,940.00         |
| <b>Total OFS</b>                      | <b>0.00</b>        | <b>92,940.00</b>    | <b>-92,940.00</b>  |
| <b>Total Other Income</b>             | <b>0.00</b>        | <b>92,940.00</b>    | <b>-92,940.00</b>  |
| <b>Other Expense</b>                  |                    |                     |                    |
| <b>OFU</b>                            |                    |                     |                    |
| 7010 · Operating Transfers - out      | 0.00               | 82,940.00           | -82,940.00         |
| <b>Total OFU</b>                      | <b>0.00</b>        | <b>82,940.00</b>    | <b>-82,940.00</b>  |
| <b>Total Other Expense</b>            | <b>0.00</b>        | <b>82,940.00</b>    | <b>-82,940.00</b>  |
| <b>Net Other Income</b>               | <b>0.00</b>        | <b>10,000.00</b>    | <b>-10,000.00</b>  |
| <b>Net Income</b>                     | <b>-43,353.90</b>  | <b>2,958.75</b>     | <b>-46,312.65</b>  |