

California Pines CSD
Balance Sheet
 As of January 31, 2026

	Jan 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	2,044.40
Premium Business 2741	295,309.82
1010.1 · Reserve Savings Account	305.77
1010.2 · Plumas 1638 - Airport Acct	24,027.42
1010.3 · Plumas Bank operating	-68,483.92
1010.4 · Cash Drawer	471.78
8496 · Fire Account (NEW) 8496	41,418.87
Total Checking/Savings	295,094.14
Accounts Receivable	
1090 · AR Clearing Account	205,413.00
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	98,776.00
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	280.00
Total Other Current Assets	589.45
Total Current Assets	394,459.59
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-2,009,528.90
1200 · Land	117,118.24
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	1,069,454.39
1220.1 · Transportation vehicles	221,882.29
1220.2 · Furniture and Equipment	491,641.95
Total FIXED ASSET	599,788.50
Total Fixed Assets	599,788.50
TOTAL ASSETS	994,248.09

California Pines CSD
Balance Sheet
As of January 31, 2026

	Jan 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-745.53
Total Accounts Payable	-745.53
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	-3,928.12
2030.2 · Vacation	-10,785.57
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69
2155.2 · CalPERS Contributions	-18,183.95
2155.3 · Payroll Liabilities	35,179.74
CURRENT LIABILITIES - Other	-556.14
Total CURRENT LIABILITIES	1,725.96
Total Other Current Liabilities	1,725.96
Total Current Liabilities	980.43
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	1,867.74
Total Long Term Liabilities	3,228.74
Total Liabilities	4,209.17
Equity	
3050 · Reserve-CP	-884.12
32000 · Retained Earnings	973,019.68
Net Income	17,903.36
Total Equity	990,038.92
TOTAL LIABILITIES & EQUITY	994,248.09

California Pines CSD
Profit & Loss
 July 2025 through January 2026

	Jul '25 - Jan 26
Ordinary Income/Expense	
Income	
Bank Correction	-89.00
CSD income	
EF	
Utility Income not Categorized	140,940.11
Total EF	140,940.11
CSD income - Other	325,903.78
Total CSD income	466,843.89
GOV F	
4060 · Current assessments-Fire	65,577.51
Total GOV F	65,577.51
Total Income	532,332.40
Gross Profit	532,332.40
Expense	
BENEFITS	
Housing	1,600.00
5020 · Retirement	48,737.02
5035 · Workmans Comp	18,490.55
5045 · Health Insurance	48,741.37
Total BENEFITS	117,568.94
Credit Card	4,132.33
Employee Reimbursement	429.00
PR	
5010 · Directors Stipend	-114.20
5010.1 · Gross Wages	230,656.43
5010.2 · Health Stipend	3,000.00
5010.3 · sick pay	4,293.97
5010.4 · Holiday pay	4,784.21
5010.5 · vacation	12,134.65
5010.7 · Employer PR taxes	9,484.93
Total PR	264,239.99

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Accrual Basis

California Pines CSD
Profit & Loss
July 2025 through January 2026

	<u>Jul '25 - Jan 26</u>
SS	
5060 · Communications	6,779.71
5080 · Meals	28.84
5090.1 · Dump Fees	9,471.00
5100 · Insurance Exp-liab	1,179.70
5120 · R&M Equipment	25,335.82
5130 · R&M - Facilities	6,816.86
5150 · Dues and Subscriptions	10,267.60
5170 · Office Supplies	6,181.31
5170.1 · Postage and Delivery	1,519.06
5170.2 · Fees	1,359.00
5180 · Professional Services	11,395.00
5180.1 · Water Test Expense	435.00
5180.2 · Legal Expense	9,913.78
5180.6 · Permits & licencing	10,750.00
5220 · District Expense	525.00
5250 · Training & Travel	1,581.84
5250.1 · Fuel	11,886.76
5260 · Utilities	11,252.77
5370.2 · Computer expense	2,229.73
Total SS	<u>128,908.78</u>
5160.2 · Bank Service Charges	530.00
Total Expense	<u>515,809.04</u>
Net Ordinary Income	16,523.36
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	-1,380.00
Total Other Expense	<u>-1,380.00</u>
Net Other Income	<u>1,380.00</u>
Net Income	<u><u>17,903.36</u></u>

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Fire Bank Account	2,044.40	2,044.40	0.00
Premium Business 2741	295,309.82	0.00	295,309.82
1010.1 · Reserve Savings Account	305.77	305.77	0.00
1010.2 · Plumas 1638 - Airport Acct	24,027.42	44,027.42	-20,000.00
1010.3 · Plumas Bank operating	-68,483.92	318,576.13	-387,060.05
1010.4 · Cash Drawer	471.78	471.78	0.00
8496 · Fire Account (NEW) 8496	41,418.87	66,038.87	-24,620.00
Total Checking/Savings	295,094.14	431,464.37	-136,370.23
Accounts Receivable			
1090 · AR Clearing Account	205,413.00	205,413.00	0.00
1100 · Doubtful Accounts	-106,637.00	-106,637.00	0.00
Total Accounts Receivable	98,776.00	98,776.00	0.00
Other Current Assets			
1110 · Due from other Funds	309.45	309.45	0.00
12000 · *Undeposited Funds	280.00	280.00	0.00
Total Other Current Assets	589.45	589.45	0.00
Total Current Assets	394,459.59	530,829.82	-136,370.23
Fixed Assets			
FIXED ASSET			
Accumulated Depreciation	-2,009,528.90	-2,009,528.90	0.00
1200 · Land	117,118.24	117,118.24	0.00
1210 · Buildings	445,258.53	445,258.53	0.00
1210.1 · Infrastructure	263,962.00	263,962.00	0.00
1220 · Firetruck Engines	1,069,454.39	1,069,454.39	0.00
1220.1 · Transportation vehicles	221,882.29	221,882.29	0.00
1220.2 · Furniture and Equipment	491,641.95	491,641.95	0.00
Total FIXED ASSET	599,788.50	599,788.50	0.00
Total Fixed Assets	599,788.50	599,788.50	0.00
TOTAL ASSETS	994,248.09	1,130,618.32	-136,370.23

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2010 · Accounts Payable	-745.53	-207.53	-538.00
Total Accounts Payable	-745.53	-207.53	-538.00
Other Current Liabilities			
CURRENT LIABILITIES			
2030 · COMP ABSENCES PAYABLE			
2030.1 · Sick	-3,928.12	-3,928.12	0.00
2030.2 · Vacation	-10,785.57	-10,785.57	0.00
Total 2030 · COMP ABSENCES PAYABLE	-14,713.69	-14,713.69	0.00
2155.2 · CalPERS Contributions	-18,183.95	-2,807.45	-15,376.50
2155.3 · Payroll Liabilities	35,179.74	15,225.52	19,954.22
CURRENT LIABILITIES - Other	-556.14	0.00	-556.14
Total CURRENT LIABILITIES	1,725.96	-2,295.62	4,021.58
Total Other Current Liabilities	1,725.96	-2,295.62	4,021.58
Total Current Liabilities	980.43	-2,503.15	3,483.58
Long Term Liabilities			
LONG TERM LIABILITIES			
2190 · Deposit Liabilities	1,361.00	1,361.00	0.00
Total LONG TERM LIABILITIES	1,361.00	1,361.00	0.00
Silverado Loan	1,867.74	16,049.22	-14,181.48
Total Long Term Liabilities	3,228.74	17,410.22	-14,181.48
Total Liabilities	4,209.17	14,907.07	-10,697.90
Equity			
3050 · Reserve-CP	-884.12	-884.12	0.00
32000 · Retained Earnings	973,019.68	1,098,613.23	-125,593.55
Net Income	17,903.36	17,982.14	-78.78
Total Equity	990,038.92	1,115,711.25	-125,672.33
TOTAL LIABILITIES & EQUITY	994,248.09	1,130,618.32	-136,370.23

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of January 31, 2026

	% Change
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	0.0%
Premium Business 2741	100.0%
1010.1 · Reserve Savings Account	0.0%
1010.2 · Plumas 1638 - Airport Acct	-45.4%
1010.3 · Plumas Bank operating	-121.5%
1010.4 · Cash Drawer	0.0%
8496 · Fire Account (NEW) 8496	-37.3%
Total Checking/Savings	-31.6%
Accounts Receivable	
1090 · AR Clearing Account	0.0%
1100 · Doubtful Accounts	0.0%
Total Accounts Receivable	0.0%
Other Current Assets	
1110 · Due from other Funds	0.0%
12000 · *Undeposited Funds	0.0%
Total Other Current Assets	0.0%
Total Current Assets	-25.7%
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	0.0%
1200 · Land	0.0%
1210 · Buildings	0.0%
1210.1 · Infastructure	0.0%
1220 · Firetruck Engines	0.0%
1220.1 · Transportation vehicles	0.0%
1220.2 · Furniture and Equipment	0.0%
Total FIXED ASSET	0.0%
Total Fixed Assets	0.0%
TOTAL ASSETS	-12.1%

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Accrual Basis

California Pines CSD
Balance Sheet Prev Year Comparison
As of January 31, 2026

	% Change
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-259.2%
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Total Accounts Payable	-259.2%
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	0.0%
2030.2 · Vacation	0.0%
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Total 2030 · COMP ABSENCES PAYABLE	0.0%
2155.2 · CalPERS Contributions	-547.7%
2155.3 · Payroll Liabilities	131.1%
CURRENT LIABILITIES - Other	-100.0%
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Total CURRENT LIABILITIES	175.2%
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Total Other Current Liabilities	175.2%
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Total Current Liabilities	139.2%
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	0.0%
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Total LONG TERM LIABILITIES	0.0%
Silverado Loan	-88.4%
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Total Long Term Liabilities	-81.5%
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Total Liabilities	-71.8%
Equity	
3050 · Reserve-CP	0.0%
32000 · Retained Earnings	-11.4%
Net Income	-0.4%
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Total Equity	-11.3%
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TOTAL LIABILITIES & EQUITY	-12.1%

California Pines CSD

2025 Year to Date Budget Comparison 07/01/2025 - 06/30/2026

Estimated Income	12 MONTH PREDICTION	YTD	BALANCE
Utility Income	\$190,000.00	\$140,940.11	\$49,059.89
Secured and Unsecured Taxes	\$125,000.00	\$325,903.78	\$(200,903.78)
Fire Assessments	\$306,000.00	\$65,577.51	\$240,422.49
CSD and Refuse Assessments	\$115,000.00	\$-	\$115,000.00
Lot Mowing	\$72,000.00	\$-	\$72,000.00
Airport Disbursement	\$10,000.00	\$-	\$10,000.00
Interest and Misc Income	\$75.20	\$(89.00)	\$164.20
Estimated Income Total	\$818,075.20	\$532,332.40	\$285,742.80
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Estimated Expenses			
Employee Benefits	\$233,713.75	\$117,568.94	\$116,144.81
Employee Wages	\$433,446.77	\$264,239.99	\$169,206.78
Capital Outlay	\$2,577.75		\$2,577.75
Bad Debt and Collection Fees	\$4,804.91		\$4,804.91
Communications	\$12,416.09	\$6,779.71	\$5,636.38
Meals	\$20.45	\$28.84	\$(8.39)
Dump Fees	\$14,516.25	\$9,471.00	\$5,045.25
Insurance Expence	\$48,729.49	\$1,179.70	\$47,549.79
R&M Facilities	\$25,357.24	\$6,816.86	\$18,540.38
R&M Equipment	\$28,330.85	\$25,335.82	\$2,995.03
Office Supplies and Postage	\$28,271.63	\$20,197.70	\$8,073.93
Legal & Professional Fees	\$31,339.65	\$21,308.78	\$10,030.87
Permits, Testing, and Fees	\$21,925.52	\$12,544.00	\$9,381.52
Safety and Supplies	\$900.00	\$525.00	\$375.00
Training and Travel	\$5,789.39	\$1,581.84	\$4,207.55
Miscellaneous Expense	\$7,748.68	\$5,091.33	\$2,657.35
Fuel	\$17,602.03	\$11,886.76	\$5,715.27
Utilities	\$23,575.32	\$11,252.77	\$12,322.55
Total Expenses	\$941,065.77	\$515,809.04	\$425,256.73