

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Airport (EA)			H2O-Water (EA)	
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	0.00				0.00
4620.1 · Trash Income	0.00				0.00
4620.2 · Water Income	0.00				7,320.75
4870 · Discounts and Fees	0.00				0.00
4870.4 · Misc. Enterprise Income	0.00				0.00
Total EF	0.00				7,320.75
GENERAL FUND					
4010 · Current Secured Taxes	0.00				0.00
4020 · Current unsecured Taxes	0.00				0.00
4030 · Prior Secured Taxes	0.00				0.00
4040 · Prior Unsecured Taxes	0.00				0.00
4080 · Supplemental Taxes	0.00				0.00
4451 · HOPTR	0.00				0.00
Total GENERAL FUND	0.00				0.00
GOV F					
4060 · Current assessments-Fire	0.00				0.00
4065 · Prior assessments- Fire	0.00				0.00
4870.1 · Lot Mowing Income	0.00				0.00
4870.2 · Pest Control Income	0.00				0.00
4890.1 · Fire Assignment Income	0.00				0.00
4890.2 · Fire Income - Other	0.00				0.00
Total GOV F	0.00				0.00
4060.1 · Current assessments-CSD	0.00				0.00
4060.2 · Current assessments-Refuse	0.00				0.00
4065.1 · Prior assessments- CSD	0.00				0.00
4065.2 · Prior assessments-Refuse	0.00				0.00
4190 · Interest Income	0.00				0.00
Total Income	0.00				7,320.75
Gross Profit	0.00				7,320.75
Expense					
BENEFITS					
5020 · Retirement	0.00	42.35	-42.35	0.0%	0.00
5035 · Workmans Comp	0.00	0.00	0.00	0.0%	0.00

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	Airport (EA)				H2O-Water (EA)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Total BENEFITS	0.00	42.35	-42.35	0.0%	0.00
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00				0.00
Total CAPITAL OUTLAY	0.00				0.00
OTHER CHARGES					
5310 · Penalties	0.00				0.00
5340 · Assessment Collection Fees	0.00				0.00
5345 · Bad Debt	0.00				0.00
Total OTHER CHARGES	0.00				0.00
PR					
5010 · Directors Stipend	0.00	5.00	-5.00	0.0%	0.00
5010.1 · Gross Wages	0.00	404.10	-404.10	0.0%	0.00
5010.2 · Health Stipend	0.00	36.37	-36.37	0.0%	0.00
5010.3 · sick pay	0.00	6.25	-6.25	0.0%	0.00
5010.4 · Holiday pay	0.00	20.20	-20.20	0.0%	0.00
5010.5 · vacation	0.00	12.41	-12.41	0.0%	0.00
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.0%	0.00
5010.7 · Employer PR taxes	0.00	25.28	-25.28	0.0%	0.00
Total PR	0.00	509.61	-509.61	0.0%	0.00
SS					
5040 · Agriculture	0.00	0.00	0.00	0.0%	0.00
5050 · Uniforms	0.00	0.00	0.00	0.0%	0.00
5060 · Communications	0.00	8.33	-8.33	0.0%	0.00
5080 · Meals	0.00				0.00
5090 · Lake Station Expense	0.00				0.00
5090.1 · Dump Fees	0.00				0.00
5100 · Insurance Exp-liab	0.00	0.00	0.00	0.0%	0.00
5120 · R&M Equipment	0.00	4.16	-4.16	0.0%	342.75
5130 · R&M - Facilities	0.00	4.16	-4.16	0.0%	0.00
5140 · Medical Equipment	0.00				0.00
5150 · Dues and Subscriptions	0.00	4.16	-4.16	0.0%	0.00
5170 · Office Supplies	0.00				0.00
5170.1 · Postage and Delivery	0.00				0.00
5170.2 · Fees	0.00				0.00
5180 · Professional Services	0.00	8.33	-8.33	0.0%	0.00
5180.1 · Water Test Expense	0.00				40.00
5180.4 · Physical & Drug Test Expense	0.00				0.00
5180.6 · Permits & licencing	0.00				0.00
5190 · Publications and Legal Notices	0.00	0.00	0.00	0.0%	0.00

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	Airport (EA)				H2O-Water (EA)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
5200 · Lease Expense	0.00	1.75	-1.75	0.0%	0.00
5220 · District Expense	0.00				0.00
5230 · District Special Expense	0.00				0.00
5231.1 · Safety Expense	0.00				0.00
5250 · Training & Travel	0.00				0.00
5250.1 · Fuel	0.00				0.00
5260 · Utilities	0.00				0.00
5370.1 · Accounting Expense	0.00	0.00	0.00	0.0%	0.00
5370.2 · Computer expense	0.00				0.00
Total SS	0.00	30.89	-30.89	0.0%	382.75
5160.4 · Collections (LM)	0.00				0.00
Total Expense	0.00	582.85	-582.85	0.0%	382.75
Net Ordinary Income	0.00	-582.85	582.85	0.0%	6,938.00
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.00	0.00	0.00	0.0%	0.00
6060 · Operating Transfers in	0.00				0.00
Total OFS	0.00	0.00	0.00	0.0%	0.00
Total Other Income	0.00	0.00	0.00	0.0%	0.00
Other Expense					
6240 · Depreciation Expense	0.00				0.00
80000 · Ask My Accountant	0.00				0.00
Total Other Expense	0.00				0.00
Net Other Income	0.00	0.00	0.00	0.0%	0.00
Net Income	0.00	-582.85	582.85	0.0%	6,938.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	H2O-Water (EA)			Sewer (EA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income				8,436.00	4,425.00
4620.1 · Trash Income				0.00	
4620.2 · Water Income	4,032.50	3,288.25	181.5%	0.00	
4870 · Discounts and Fees	14.58	-14.58	0.0%	0.00	14.58
4870.4 · Misc. Enterprise Income	8.33	-8.33	0.0%	0.00	8.33
Total EF	4,055.41	3,265.34	180.5%	8,436.00	4,447.91
GENERAL FUND					
4010 · Current Secured Taxes				0.00	
4020 · Current unsecured Taxes				0.00	
4030 · Prior Secured Taxes				0.00	
4040 · Prior Unsecured Taxes				0.00	
4080 · Supplemental Taxes				0.00	
4451 · HOPTR				0.00	
Total GENERAL FUND				0.00	
GOV F					
4060 · Current assessments-Fire				0.00	
4065 · Prior assessments- Fire				0.00	
4870.1 · Lot Mowing Income				0.00	
4870.2 · Pest Control Income				0.00	
4890.1 · Fire Assignment Income				0.00	
4890.2 · Fire Income - Other				0.00	
Total GOV F				0.00	
4060.1 · Current assessments-CSD	0.00	0.00	0.0%	0.00	0.00
4060.2 · Current assessments-Refuse				0.00	
4065.1 · Prior assessments- CSD	0.00	0.00	0.0%	0.00	0.00
4065.2 · Prior assessments-Refuse				0.00	
4190 · Interest Income				0.00	
Total Income	4,055.41	3,265.34	180.5%	8,436.00	4,447.91
Gross Profit	4,055.41	3,265.34	180.5%	8,436.00	4,447.91
Expense					
BENEFITS					
5020 · Retirement	909.24	-909.24	0.0%	0.00	1,015.75
5035 · Workmans Comp	0.00	0.00	0.0%	0.00	0.00

**California Pines CSD
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August 2019**

	H2O-Water (EA)			Sewer (EA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Total BENEFITS	909.24	-909.24	0.0%	0.00	1,015.75
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment				0.00	
Total CAPITAL OUTLAY				0.00	
OTHER CHARGES					
5310 · Penalties				0.00	
5340 · Assessment Collection Fees	0.00	0.00	0.0%	0.00	0.00
5345 · Bad Debt				0.00	
Total OTHER CHARGES	0.00	0.00	0.0%	0.00	0.00
PR					
5010 · Directors Stipend	100.00	-100.00	0.0%	0.00	100.00
5010.1 · Gross Wages	3,936.56	-3,936.56	0.0%	0.00	3,936.56
5010.2 · Health Stipend	316.87	-316.87	0.0%	0.00	316.87
5010.3 · sick pay	68.75	-68.75	0.0%	0.00	68.75
5010.4 · Holiday pay	168.54	-168.54	0.0%	0.00	168.54
5010.5 · vacation	151.67	-151.67	0.0%	0.00	151.67
5010.6 · Contracted Fire Pay	0.00	0.00	0.0%	0.00	0.00
5010.7 · Employer PR taxes	303.95	-303.95	0.0%	0.00	303.95
Total PR	5,046.34	-5,046.34	0.0%	0.00	5,046.34
SS					
5040 · Agriculture	0.66	-0.66	0.0%	0.00	6.00
5050 · Uniforms	13.33	-13.33	0.0%	0.00	13.33
5060 · Communications	116.66	-116.66	0.0%	0.00	116.66
5080 · Meals	8.33	-8.33	0.0%	0.00	8.33
5090 · Lake Station Expense				0.00	
5090.1 · Dump Fees				0.00	
5100 · Insurance Exp-liab	0.00	0.00	0.0%	0.00	0.00
5120 · R&M Equipment	250.00	92.75	137.1%	99.00	583.33
5130 · R&M - Facilities	354.16	-354.16	0.0%	0.00	750.00
5140 · Medical Equipment				0.00	
5150 · Dues and Subscriptions	0.00	0.00	0.0%	0.00	145.83
5170 · Office Supplies	33.33	-33.33	0.0%	0.00	33.33
5170.1 · Postage and Delivery	30.00	-30.00	0.0%	0.00	30.00
5170.2 · Fees	6.25	-6.25	0.0%	0.00	6.25
5180 · Professional Services	166.66	-166.66	0.0%	0.00	166.66
5180.1 · Water Test Expense	40.00	0.00	100.0%	0.00	
5180.4 · Physical & Drug Test Expense	4.16	-4.16	0.0%	0.00	4.16
5180.6 · Permits & licencing	0.00	0.00	0.0%	0.00	0.00
5190 · Publications and Legal Notices	3.33	-3.33	0.0%	0.00	3.33

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Accrual Basis

**California Pines CSD
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August 2019**

	H2O-Water (EA)			Sewer (EA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
5200 · Lease Expense	35.00	-35.00	0.0%	0.00	35.00
5220 · District Expense	58.33	-58.33	0.0%	0.00	58.33
5230 · District Special Expense				0.00	
5231.1 · Safety Expense	41.66	-41.66	0.0%	0.00	41.66
5250 · Training & Travel	0.00	0.00	0.0%	0.00	0.00
5250.1 · Fuel	125.00	-125.00	0.0%	0.00	125.00
5260 · Utilities	458.33	-458.33	0.0%	0.00	375.00
5370.1 · Accounting Expense	20.83	-20.83	0.0%	0.00	20.83
5370.2 · Computer expense	5.00	-5.00	0.0%	0.00	5.00
Total SS	1,771.02	-1,388.27	21.6%	99.00	2,528.03
5160.4 · Collections (LM)				0.00	
Total Expense	7,726.60	-7,343.85	5.0%	99.00	8,590.12
Net Ordinary Income	-3,671.19	10,609.19	-189.0%	8,337.00	-4,142.21
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid				0.00	
6060 · Operating Transfers in				0.00	
Total OFS				0.00	
Total Other Income				0.00	
Other Expense					
6240 · Depreciation Expense				0.00	
80000 · Ask My Accountant				0.00	
Total Other Expense				0.00	
Net Other Income				0.00	
Net Income	-3,671.19	10,609.19	-189.0%	8,337.00	-4,142.21

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Sewer (EA)		Aug 19	Trash (EA)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	4,011.00	190.6%	0.00		
4620.1 · Trash Income			4,071.50	2,547.08	1,524.42
4620.2 · Water Income			0.00		
4870 · Discounts and Fees	-14.58	0.0%	0.00	16.66	-16.66
4870.4 · Misc. Enterprise Income	-8.33	0.0%	0.00	6.25	-6.25
Total EF	3,988.09	189.7%	4,071.50	2,569.99	1,501.51
GENERAL FUND					
4010 · Current Secured Taxes			0.00		
4020 · Current unsecured Taxes			0.00		
4030 · Prior Secured Taxes			0.00		
4040 · Prior Unsecured Taxes			0.00		
4080 · Supplemental Taxes			0.00		
4451 · HOPTR			0.00		
Total GENERAL FUND			0.00		
GOV F					
4060 · Current assessments-Fire			0.00		
4065 · Prior assessments- Fire			0.00		
4870.1 · Lot Mowing Income			0.00		
4870.2 · Pest Control Income			0.00		
4890.1 · Fire Assignment Income			0.00		
4890.2 · Fire Income - Other			0.00		
Total GOV F			0.00		
4060.1 · Current assessments-CSD	0.00	0.0%	0.00		
4060.2 · Current assessments-Refuse			0.00	0.00	0.00
4065.1 · Prior assessments- CSD	0.00	0.0%	0.00		
4065.2 · Prior assessments-Refuse			0.00	0.00	0.00
4190 · Interest Income			0.00		
Total Income	3,988.09	189.7%	4,071.50	2,569.99	1,501.51
Gross Profit	3,988.09	189.7%	4,071.50	2,569.99	1,501.51
Expense					
BENEFITS					
5020 · Retirement	-1,015.75	0.0%	0.00	1,379.58	-1,379.58
5035 · Workmans Comp	0.00	0.0%	0.00	0.00	0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Sewer (EA)		Aug 19	Trash (EA)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
Total BENEFITS	-1,015.75	0.0%	0.00	1,379.58	-1,379.58
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment			0.00		
Total CAPITAL OUTLAY			0.00		
OTHER CHARGES					
5310 · Penalties			0.00		
5340 · Assessment Collection Fees	0.00	0.0%	0.00	0.00	0.00
5345 · Bad Debt			0.00		
Total OTHER CHARGES	0.00	0.0%	0.00	0.00	0.00
PR					
5010 · Directors Stipend	-100.00	0.0%	0.00	30.00	-30.00
5010.1 · Gross Wages	-3,936.56	0.0%	0.00	2,148.26	-2,148.26
5010.2 · Health Stipend	-316.87	0.0%	0.00	190.87	-190.87
5010.3 · sick pay	-68.75	0.0%	0.00	33.75	-33.75
5010.4 · Holiday pay	-168.54	0.0%	0.00	105.54	-105.54
5010.5 · vacation	-151.67	0.0%	0.00	68.06	-68.06
5010.6 · Contracted Fire Pay	0.00	0.0%	0.00	0.00	0.00
5010.7 · Employer PR taxes	-303.95	0.0%	0.00	138.26	-138.26
Total PR	-5,046.34	0.0%	0.00	2,714.74	-2,714.74
SS					
5040 · Agriculture	-6.00	0.0%	0.00	0.29	-0.29
5050 · Uniforms	-13.33	0.0%	0.00	8.33	-8.33
5060 · Communications	-116.66	0.0%	0.00	116.66	-116.66
5080 · Meals	-8.33	0.0%	0.00	8.33	-8.33
5090 · Lake Station Expense			0.00		
5090.1 · Dump Fees			0.00	691.66	-691.66
5100 · Insurance Exp-liab	0.00	0.0%	0.00	0.00	0.00
5120 · R&M Equipment	-484.33	17.0%	0.00	166.66	-166.66
5130 · R&M - Facilities	-750.00	0.0%	0.00	333.33	-333.33
5140 · Medical Equipment			0.00		
5150 · Dues and Subscriptions	-145.83	0.0%	0.00	58.33	-58.33
5170 · Office Supplies	-33.33	0.0%	0.00	11.66	-11.66
5170.1 · Postage and Delivery	-30.00	0.0%	0.00	11.33	-11.33
5170.2 · Fees	-6.25	0.0%	0.00	4.16	-4.16
5180 · Professional Services	-166.66	0.0%	0.00	50.00	-50.00
5180.1 · Water Test Expense			0.00		
5180.4 · Physical & Drug Test Expense	-4.16	0.0%	0.00	4.16	-4.16
5180.6 · Permits & licencing	0.00	0.0%	0.00		
5190 · Publications and Legal Notices	-3.33	0.0%	0.00	1.00	-1.00

**California Pines CSD
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August 2019**

	Sewer (EA)		Aug 19	Trash (EA)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
5200 · Lease Expense	-35.00	0.0%	0.00	10.50	-10.50
5220 · District Expense	-58.33	0.0%	0.00	20.41	-20.41
5230 · District Special Expense			0.00		
5231.1 · Safety Expense	-41.66	0.0%	0.00	41.66	-41.66
5250 · Training & Travel	0.00	0.0%	0.00	0.00	0.00
5250.1 · Fuel	-125.00	0.0%	0.00	416.66	-416.66
5260 · Utilities	-375.00	0.0%	0.00	83.33	-83.33
5370.1 · Accounting Expense	-20.83	0.0%	0.00	6.25	-6.25
5370.2 · Computer expense	-5.00	0.0%	0.00	1.75	-1.75
Total SS	-2,429.03	3.9%	0.00	2,046.46	-2,046.46
5160.4 · Collections (LM)			0.00		
Total Expense	-8,491.12	1.2%	0.00	6,140.78	-6,140.78
Net Ordinary Income	12,479.21	-201.3%	4,071.50	-3,570.79	7,642.29
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid			0.00		
6060 · Operating Transfers in			0.00		
Total OFS			0.00		
Total Other Income			0.00		
Other Expense					
6240 · Depreciation Expense			0.00		
80000 · Ask My Accountant			0.00		
Total Other Expense			0.00		
Net Other Income			0.00		
Net Income	12,479.21	-201.3%	4,071.50	-3,570.79	7,642.29

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August 2019

	Trash (EA)	Total EA			
	% of Budget	Aug 19	Budget	\$ Over Budget	
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income		8,436.00	4,425.00	4,011.00	190.6%
4620.1 · Trash Income	159.8%	4,071.50	2,547.08	1,524.42	159.8%
4620.2 · Water Income		7,320.75	4,032.50	3,288.25	181.5%
4870 · Discounts and Fees	0.0%	0.00	45.82	-45.82	0.0%
4870.4 · Misc. Enterprise Income	0.0%	0.00	22.91	-22.91	0.0%
Total EF	158.4%	19,828.25	11,073.31	8,754.94	179.1%
GENERAL FUND					
4010 · Current Secured Taxes		0.00			
4020 · Current unsecured Taxes		0.00			
4030 · Prior Secured Taxes		0.00			
4040 · Prior Unsecured Taxes		0.00			
4080 · Supplemental Taxes		0.00			
4451 · HOPTR		0.00			
Total GENERAL FUND		0.00			
GOV F					
4060 · Current assessments-Fire		0.00			
4065 · Prior assessments- Fire		0.00			
4870.1 · Lot Mowing Income		0.00			
4870.2 · Pest Control Income		0.00			
4890.1 · Fire Assignment Income		0.00			
4890.2 · Fire Income - Other		0.00			
Total GOV F		0.00			
4060.1 · Current assessments-CSD		0.00	0.00	0.00	0.0%
4060.2 · Current assessments-Refuse	0.0%	0.00	0.00	0.00	0.0%
4065.1 · Prior assessments- CSD		0.00	0.00	0.00	0.0%
4065.2 · Prior assessments-Refuse	0.0%	0.00	0.00	0.00	0.0%
4190 · Interest Income		0.00			
Total Income	158.4%	19,828.25	11,073.31	8,754.94	179.1%
Gross Profit	158.4%	19,828.25	11,073.31	8,754.94	179.1%
Expense					
BENEFITS					
5020 · Retirement	0.0%	0.00	3,346.92	-3,346.92	0.0%
5035 · Workmans Comp	0.0%	0.00	0.00	0.00	0.0%

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Trash	Total EA			
	(EA)	Aug 19	Budget	\$ Over Budget	% of Budget
	% of Budget				
Total BENEFITS	0.0%	0.00	3,346.92	-3,346.92	0.0%
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment		0.00			
Total CAPITAL OUTLAY		0.00			
OTHER CHARGES					
5310 · Penalties		0.00			
5340 · Assessment Collection Fees	0.0%	0.00	0.00	0.00	0.0%
5345 · Bad Debt		0.00			
Total OTHER CHARGES	0.0%	0.00	0.00	0.00	0.0%
PR					
5010 · Directors Stipend	0.0%	0.00	235.00	-235.00	0.0%
5010.1 · Gross Wages	0.0%	0.00	10,425.48	-10,425.48	0.0%
5010.2 · Health Stipend	0.0%	0.00	860.98	-860.98	0.0%
5010.3 · sick pay	0.0%	0.00	177.50	-177.50	0.0%
5010.4 · Holiday pay	0.0%	0.00	462.82	-462.82	0.0%
5010.5 · vacation	0.0%	0.00	383.81	-383.81	0.0%
5010.6 · Contracted Fire Pay	0.0%	0.00	0.00	0.00	0.0%
5010.7 · Employer PR taxes	0.0%	0.00	771.44	-771.44	0.0%
Total PR	0.0%	0.00	13,317.03	-13,317.03	0.0%
SS					
5040 · Agriculture	0.0%	0.00	6.95	-6.95	0.0%
5050 · Uniforms	0.0%	0.00	34.99	-34.99	0.0%
5060 · Communications	0.0%	0.00	358.31	-358.31	0.0%
5080 · Meals	0.0%	0.00	24.99	-24.99	0.0%
5090 · Lake Station Expense		0.00			
5090.1 · Dump Fees	0.0%	0.00	691.66	-691.66	0.0%
5100 · Insurance Exp-liab	0.0%	0.00	0.00	0.00	0.0%
5120 · R&M Equipment	0.0%	441.75	1,004.15	-562.40	44.0%
5130 · R&M - Facilities	0.0%	0.00	1,441.65	-1,441.65	0.0%
5140 · Medical Equipment		0.00			
5150 · Dues and Subscriptions	0.0%	0.00	208.32	-208.32	0.0%
5170 · Office Supplies	0.0%	0.00	78.32	-78.32	0.0%
5170.1 · Postage and Delivery	0.0%	0.00	71.33	-71.33	0.0%
5170.2 · Fees	0.0%	0.00	16.66	-16.66	0.0%
5180 · Professional Services	0.0%	0.00	391.65	-391.65	0.0%
5180.1 · Water Test Expense		40.00	40.00	0.00	100.0%
5180.4 · Physical & Drug Test Expense	0.0%	0.00	12.48	-12.48	0.0%
5180.6 · Permits & Licencing		0.00	0.00	0.00	0.0%
5190 · Publications and Legal Notices	0.0%	0.00	7.66	-7.66	0.0%

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Accrual Basis

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Trash (EA)	Total EA			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
5200 · Lease Expense	0.0%	0.00	82.25	-82.25	0.0%
5220 · District Expense	0.0%	0.00	137.07	-137.07	0.0%
5230 · District Special Expense		0.00			
5231.1 · Safety Expense	0.0%	0.00	124.98	-124.98	0.0%
5250 · Training & Travel	0.0%	0.00	0.00	0.00	0.0%
5250.1 · Fuel	0.0%	0.00	666.66	-666.66	0.0%
5260 · Utilities	0.0%	0.00	916.66	-916.66	0.0%
5370.1 · Accounting Expense	0.0%	0.00	47.91	-47.91	0.0%
5370.2 · Computer expense	0.0%	0.00	11.75	-11.75	0.0%
Total SS	0.0%	481.75	6,376.40	-5,894.65	7.6%
5160.4 · Collections (LM)		0.00			
Total Expense	0.0%	481.75	23,040.35	-22,558.60	2.1%
Net Ordinary Income	-114.0%	19,346.50	-11,967.04	31,313.54	-161.7%
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid		0.00	0.00	0.00	0.0%
6060 · Operating Transfers in		0.00			
Total OFS		0.00	0.00	0.00	0.0%
Total Other Income		0.00	0.00	0.00	0.0%
Other Expense					
6240 · Depreciation Expense		0.00			
80000 · Ask My Accountant		0.00			
Total Other Expense		0.00			
Net Other Income		0.00	0.00	0.00	0.0%
Net Income	-114.0%	19,346.50	-11,967.04	31,313.54	-161.7%

California Pines CSD Profit & Loss Budget vs. Actual August 2019

	Contracted Fire (FIRE FUND)				Lake Station (FIRE FUND)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	0.00				0.00
4620.1 · Trash Income	0.00				0.00
4620.2 · Water Income	0.00				0.00
4870 · Discounts and Fees	0.00				0.00
4870.4 · Misc. Enterprise Income	0.00				0.00
Total EF	0.00				0.00
GENERAL FUND					
4010 · Current Secured Taxes	0.00				0.00
4020 · Current unsecured Taxes	0.00				0.00
4030 · Prior Secured Taxes	0.00				0.00
4040 · Prior Unsecured Taxes	0.00				0.00
4080 · Supplemental Taxes	0.00				0.00
4451 · HOPTR	0.00				0.00
Total GENERAL FUND	0.00				0.00
GOV F					
4060 · Current assessments-Fire	0.00				0.00
4065 · Prior assessments- Fire	0.00				-2,923.01
4870.1 · Lot Mowing Income	0.00				0.00
4870.2 · Pest Control Income	0.00				0.00
4890.1 · Fire Assignment Income	0.00	0.00	0.00	0.0%	0.00
4890.2 · Fire Income - Other	0.00	0.00	0.00	0.0%	0.00
Total GOV F	0.00	0.00	0.00	0.0%	-2,923.01
4060.1 · Current assessments-CSD	0.00				0.00
4060.2 · Current assessments-Refuse	0.00				0.00
4065.1 · Prior assessments- CSD	0.00				0.00
4065.2 · Prior assessments-Refuse	0.00				0.00
4190 · Interest Income	0.00				0.00
Total Income	0.00	0.00	0.00	0.0%	-2,923.01
Gross Profit	0.00	0.00	0.00	0.0%	-2,923.01
Expense					
BENEFITS					
5020 · Retirement	0.00	694.92	-694.92	0.0%	0.00
5035 · Workmans Comp	0.00	0.00	0.00	0.0%	0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Contracted Fire (FIRE FUND)				Lake Station (FIRE FUND)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Total BENEFITS	0.00	694.92	-694.92	0.0%	0.00
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00				0.00
Total CAPITAL OUTLAY	0.00				0.00
OTHER CHARGES					
5310 · Penalties	0.00				0.00
5340 · Assessment Collection Fees	0.00				0.00
5345 · Bad Debt	0.00				0.00
Total OTHER CHARGES	0.00				0.00
PR					
5010 · Directors Stipend	0.00	75.00	-75.00	0.0%	0.00
5010.1 · Gross Wages	0.00	2,519.78	-2,519.78	0.0%	0.00
5010.2 · Health Stipend	0.00	135.00	-135.00	0.0%	0.00
5010.3 · sick pay	0.00	37.50	-37.50	0.0%	0.00
5010.4 · Holiday pay	0.00	67.50	-67.50	0.0%	0.00
5010.5 · vacation	0.00	89.58	-89.58	0.0%	0.00
5010.6 · Contracted Fire Pay	0.00	0.00	0.00	0.0%	0.00
5010.7 · Employer PR taxes	0.00	648.27	-648.27	0.0%	0.00
Total PR	0.00	3,572.63	-3,572.63	0.0%	0.00
SS					
5040 · Agriculture	0.00	0.00	0.00	0.0%	0.00
5050 · Uniforms	0.00	16.66	-16.66	0.0%	0.00
5060 · Communications	0.00	291.66	-291.66	0.0%	308.15
5080 · Meals	0.00	1,300.00	-1,300.00	0.0%	0.00
5090 · Lake Station Expense	0.00	25.00	-25.00	0.0%	0.00
5090.1 · Dump Fees	0.00				0.00
5100 · Insurance Exp-liab	0.00	0.00	0.00	0.0%	0.00
5120 · R&M Equipment	0.00	583.33	-583.33	0.0%	0.00
5130 · R&M - Facilities	0.00				0.00
5140 · Medical Equipment	0.00				0.00
5150 · Dues and Subscriptions	0.00				0.00
5170 · Office Supplies	0.00	20.83	-20.83	0.0%	0.00
5170.1 · Postage and Delivery	0.00	15.00	-15.00	0.0%	0.00
5170.2 · Fees	0.00				0.00
5180 · Professional Services	0.00	125.00	-125.00	0.0%	0.00
5180.1 · Water Test Expense	0.00				0.00
5180.4 · Physical & Drug Test Expense	0.00	0.00	0.00	0.0%	0.00
5180.6 · Permits & licencing	0.00				0.00
5190 · Publications and Legal Notices	0.00	2.50	-2.50	0.0%	0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Contracted Fire (FIRE FUND)				Lake Station (FIRE FUND)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
5200 · Lease Expense	0.00	26.25	-26.25	0.0%	0.00
5220 · District Expense	0.00	43.75	-43.75	0.0%	0.00
5230 · District Special Expense	0.00				0.00
5231.1 · Safety Expense	0.00	250.00	-250.00	0.0%	0.00
5250 · Training & Travel	0.00	41.66	-41.66	0.0%	0.00
5250.1 · Fuel	0.00	2,333.33	-2,333.33	0.0%	0.00
5260 · Utilities	0.00	100.00	-100.00	0.0%	0.00
5370.1 · Accounting Expense	0.00	0.00	0.00	0.0%	0.00
5370.2 · Computer expense	0.00	2.50	-2.50	0.0%	0.00
Total SS	0.00	5,177.47	-5,177.47	0.0%	308.15
5160.4 · Collections (LM)	0.00				0.00
Total Expense	0.00	9,445.02	-9,445.02	0.0%	308.15
Net Ordinary Income	0.00	-9,445.02	9,445.02	0.0%	-3,231.16
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.00				0.00
6060 · Operating Transfers in	0.00				0.00
Total OFS	0.00				0.00
Total Other Income	0.00				0.00
Other Expense					
6240 · Depreciation Expense	0.00				0.00
80000 · Ask My Accountant	0.00				0.00
Total Other Expense	0.00				0.00
Net Other Income	0.00				0.00
Net Income	0.00	-9,445.02	9,445.02	0.0%	-3,231.16

California Pines CSD Profit & Loss Budget vs. Actual August 2019

	Lake Station (FIRE FUND)			Mowing (FIRE FUND)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income				0.00	
4620.1 · Trash Income				0.00	
4620.2 · Water Income				0.00	
4870 · Discounts and Fees				492.00	
4870.4 · Misc. Enterprise Income				0.00	
Total EF				492.00	
GENERAL FUND					
4010 · Current Secured Taxes				0.00	
4020 · Current unsecured Taxes				0.00	
4030 · Prior Secured Taxes				0.00	
4040 · Prior Unsecured Taxes				0.00	
4080 · Supplemental Taxes				0.00	
4451 · HOPTR				0.00	
Total GENERAL FUND				0.00	
GOV F					
4060 · Current assessments-Fire	0.00	0.00	0.0%	0.00	
4065 · Prior assessments- Fire	0.00	-2,923.01	100.0%	0.00	
4870.1 · Lot Mowing Income				0.00	0.00
4870.2 · Pest Control Income				0.00	
4890.1 · Fire Assignment Income				0.00	
4890.2 · Fire Income - Other				0.00	
Total GOV F	0.00	-2,923.01	100.0%	0.00	0.00
4060.1 · Current assessments-CSD				0.00	
4060.2 · Current assessments-Refuse				0.00	
4065.1 · Prior assessments- CSD				0.00	
4065.2 · Prior assessments-Refuse				0.00	
4190 · Interest Income				0.00	
Total Income	0.00	-2,923.01	100.0%	492.00	0.00
Gross Profit	0.00	-2,923.01	100.0%	492.00	0.00
Expense					
BENEFITS					
5020 · Retirement	1,818.48	-1,818.48	0.0%	0.00	
5035 · Workmans Comp	0.00	0.00	0.0%	0.00	0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Lake Station (FIRE FUND)			Mowing (FIRE FUND)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Total BENEFITS	1,818.48	-1,818.48	0.0%	0.00	0.00
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00	0.00	0.0%	0.00	
Total CAPITAL OUTLAY	0.00	0.00	0.0%	0.00	
OTHER CHARGES					
5310 · Penalties				0.00	
5340 · Assessment Collection Fees	2,445.28	-2,445.28	0.0%	0.00	
5345 · Bad Debt				0.00	0.00
Total OTHER CHARGES	2,445.28	-2,445.28	0.0%	0.00	0.00
PR					
5010 · Directors Stipend	100.00	-100.00	0.0%	0.00	50.00
5010.1 · Gross Wages	21,296.86	-21,296.86	0.0%	0.00	3,488.31
5010.2 · Health Stipend	2,096.25	-2,096.25	0.0%	0.00	309.00
5010.3 · sick pay	312.50	-312.50	0.0%	0.00	55.00
5010.4 · Holiday pay	1,189.58	-1,189.58	0.0%	0.00	170.66
5010.5 · vacation	570.51	-570.51	0.0%	0.00	111.28
5010.6 · Contracted Fire Pay	0.00	0.00	0.0%	0.00	0.00
5010.7 · Employer PR taxes	707.45	-707.45	0.0%	0.00	225.95
Total PR	26,273.15	-26,273.15	0.0%	0.00	4,410.20
SS					
5040 · Agriculture	0.66	-0.66	0.0%	0.00	0.50
5050 · Uniforms	0.00	0.00	0.0%	0.00	6.25
5060 · Communications	666.66	-358.51	46.2%	0.00	33.33
5080 · Meals	8.33	-8.33	0.0%	0.00	
5090 · Lake Station Expense	100.00	-100.00	0.0%	0.00	
5090.1 · Dump Fees				0.00	
5100 · Insurance Exp-liab	0.00	0.00	0.0%	0.00	0.00
5120 · R&M Equipment	1,312.50	-1,312.50	0.0%	0.00	125.00
5130 · R&M - Facilities	425.00	-425.00	0.0%	0.00	83.33
5140 · Medical Equipment	50.00	-50.00	0.0%	0.00	
5150 · Dues and Subscriptions	166.66	-166.66	0.0%	0.00	4.16
5170 · Office Supplies	33.33	-33.33	0.0%	0.00	20.83
5170.1 · Postage and Delivery				0.00	1.81
5170.2 · Fees				0.00	4.16
5180 · Professional Services	166.66	-166.66	0.0%	0.00	83.33
5180.1 · Water Test Expense				0.00	
5180.4 · Physical & Drug Test Expense	10.00	-10.00	0.0%	0.00	0.00
5180.6 · Permits & licencing				0.00	
5190 · Publications and Legal Notices	0.00	0.00	0.0%	0.00	1.66

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Lake Station (FIRE FUND)			Mowing (FIRE FUND)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
5200 · Lease Expense	35.00	-35.00	0.0%	0.00	17.50
5220 · District Expense	58.33	-58.33	0.0%	0.00	29.16
5230 · District Special Expense				0.00	
5231.1 · Safety Expense	833.33	-833.33	0.0%	0.00	41.66
5250 · Training & Travel	0.00	0.00	0.0%	0.00	
5250.1 · Fuel	625.00	-625.00	0.0%	0.00	40.00
5260 · Utilities	333.33	-333.33	0.0%	0.00	41.66
5370.1 · Accounting Expense	0.00	0.00	0.0%	0.00	15.62
5370.2 · Computer expense	5.00	-5.00	0.0%	0.00	3.75
Total SS	4,829.79	-4,521.64	6.4%	0.00	553.71
5160.4 · Collections (LM)				0.00	250.00
Total Expense	35,366.70	-35,058.55	0.9%	0.00	5,213.91
Net Ordinary Income	-35,366.70	32,135.54	9.1%	492.00	-5,213.91
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.00	0.00	0.0%	0.00	
6060 · Operating Transfers in				0.00	
Total OFS	0.00	0.00	0.0%	0.00	
Total Other Income	0.00	0.00	0.0%	0.00	
Other Expense					
6240 · Depreciation Expense				0.00	
80000 · Ask My Accountant				0.00	
Total Other Expense				0.00	
Net Other Income	0.00	0.00	0.0%	0.00	
Net Income	-35,366.70	32,135.54	9.1%	492.00	-5,213.91

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Mowing (FIRE FUND)		Aug 19	FIRE FUND - Other (FIRE FUND)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income			0.00		
4620.1 · Trash Income			0.00		
4620.2 · Water Income			0.00		
4870 · Discounts and Fees			0.00		
4870.4 · Misc. Enterprise Income			0.00		
Total EF			0.00		
GENERAL FUND					
4010 · Current Secured Taxes			0.00		
4020 · Current unsecured Taxes			0.00		
4030 · Prior Secured Taxes			0.00		
4040 · Prior Unsecured Taxes			0.00		
4080 · Supplemental Taxes			0.00		
4451 · HOPTR			0.00		
Total GENERAL FUND			0.00		
GOV F					
4060 · Current assessments-Fire			0.00		
4065 · Prior assessments- Fire			0.00		
4870.1 · Lot Mowing Income	0.00	0.0%	0.00		
4870.2 · Pest Control Income			0.00		
4890.1 · Fire Assignment Income			0.00		
4890.2 · Fire Income - Other			0.00		
Total GOV F	0.00	0.0%	0.00		
4060.1 · Current assessments-CSD			0.00		
4060.2 · Current assessments-Refuse			0.00		
4065.1 · Prior assessments- CSD			0.00		
4065.2 · Prior assessments-Refuse			0.00		
4190 · Interest Income			0.00		
Total Income	492.00	100.0%	0.00		
Gross Profit	492.00	100.0%	0.00		
Expense					
BENEFITS					
5020 · Retirement			0.00		
5035 · Workmans Comp	0.00	0.0%	0.00		

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Mowing (FIRE FUND)		Aug 19	FIRE FUND - Other (FIRE FUND)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
Total BENEFITS	0.00	0.0%	0.00		
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment			0.00		
Total CAPITAL OUTLAY			0.00		
OTHER CHARGES					
5310 · Penalties			0.00		
5340 · Assessment Collection Fees			0.00		
5345 · Bad Debt	0.00	0.0%	0.00		
Total OTHER CHARGES	0.00	0.0%	0.00		
PR					
5010 · Directors Stipend	-50.00	0.0%	0.00		
5010.1 · Gross Wages	-3,488.31	0.0%	4,000.00		
5010.2 · Health Stipend	-309.00	0.0%	0.00		
5010.3 · sick pay	-55.00	0.0%	0.00		
5010.4 · Holiday pay	-170.66	0.0%	0.00		
5010.5 · vacation	-111.28	0.0%	0.00		
5010.6 · Contracted Fire Pay	0.00	0.0%	0.00		
5010.7 · Employer PR taxes	-225.95	0.0%	578.00		
Total PR	-4,410.20	0.0%	4,578.00		
SS					
5040 · Agriculture	-0.50	0.0%	0.00		
5050 · Uniforms	-6.25	0.0%	0.00		
5060 · Communications	-33.33	0.0%	0.00		
5080 · Meals			1,095.00		
5090 · Lake Station Expense			0.00		
5090.1 · Dump Fees			0.00		
5100 · Insurance Exp-liab	0.00	0.0%	0.00		
5120 · R&M Equipment	-125.00	0.0%	834.36		
5130 · R&M - Facilities	-83.33	0.0%	0.00		
5140 · Medical Equipment			0.00		
5150 · Dues and Subscriptions	-4.16	0.0%	0.00		
5170 · Office Supplies	-20.83	0.0%	0.00		
5170.1 · Postage and Delivery	-1.81	0.0%	0.00		
5170.2 · Fees	-4.16	0.0%	0.00		
5180 · Professional Services	-83.33	0.0%	0.00		
5180.1 · Water Test Expense			0.00		
5180.4 · Physical & Drug Test Expense	0.00	0.0%	0.00		
5180.6 · Permits & licencing			0.00		
5190 · Publications and Legal Notices	-1.66	0.0%	0.00		

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Mowing (FIRE FUND)		Aug 19	FIRE FUND - Other (FIRE FUND)	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
5200 · Lease Expense	-17.50	0.0%	0.00		
5220 · District Expense	-29.16	0.0%	0.00		
5230 · District Special Expense			0.00		
5231.1 · Safety Expense	-41.66	0.0%	0.00		
5250 · Training & Travel			0.00		
5250.1 · Fuel	-40.00	0.0%	1,765.71		
5260 · Utilities	-41.66	0.0%	0.00		
5370.1 · Accounting Expense	-15.62	0.0%	0.00		
5370.2 · Computer expense	-3.75	0.0%	0.00		
Total SS	-553.71	0.0%	3,695.07		
5160.4 · Collections (LM)	-250.00	0.0%	0.00		
Total Expense	-5,213.91	0.0%	8,273.07		
Net Ordinary Income	5,705.91	-9.4%	-8,273.07		
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid			0.00		
6060 · Operating Transfers in			0.00		
Total OFS			0.00		
Total Other Income			0.00		
Other Expense					
6240 · Depreciation Expense			0.00		
80000 · Ask My Accountant			0.00		
Total Other Expense			0.00		
Net Other Income			0.00		
Net Income	5,705.91	-9.4%	-8,273.07		

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	FIRE FUND - Other	Total FIRE FUND			
	(FIRE FUND)	(GA)			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income		0.00			
4620.1 · Trash Income		0.00			
4620.2 · Water Income		0.00			
4870 · Discounts and Fees		492.00			
4870.4 · Misc. Enterprise Income		0.00			
Total EF		492.00			
GENERAL FUND					
4010 · Current Secured Taxes		0.00			
4020 · Current unsecured Taxes		0.00			
4030 · Prior Secured Taxes		0.00			
4040 · Prior Unsecured Taxes		0.00			
4080 · Supplemental Taxes		0.00			
4451 · HOPTR		0.00			
Total GENERAL FUND		0.00			
GOV F					
4060 · Current assessments-Fire		0.00	0.00	0.00	0.0%
4065 · Prior assessments- Fire		-2,923.01	0.00	-2,923.01	100.0%
4870.1 · Lot Mowing Income		0.00	0.00	0.00	0.0%
4870.2 · Pest Control Income		0.00			
4890.1 · Fire Assignment Income		0.00	0.00	0.00	0.0%
4890.2 · Fire Income - Other		0.00	0.00	0.00	0.0%
Total GOV F		-2,923.01	0.00	-2,923.01	100.0%
4060.1 · Current assessments-CSD		0.00			
4060.2 · Current assessments-Refuse		0.00			
4065.1 · Prior assessments- CSD		0.00			
4065.2 · Prior assessments-Refuse		0.00			
4190 · Interest Income		0.00			
Total Income		-2,431.01	0.00	-2,431.01	100.0%
Gross Profit		-2,431.01	0.00	-2,431.01	100.0%
Expense					
BENEFITS					
5020 · Retirement		0.00	2,513.40	-2,513.40	0.0%
5035 · Workmans Comp		0.00	0.00	0.00	0.0%

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	FIRE FUND - Other	Total FIRE FUND			
	(FIRE FUND)	(GA)			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
Total BENEFITS		0.00	2,513.40	-2,513.40	0.0%
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment		0.00	0.00	0.00	0.0%
Total CAPITAL OUTLAY		0.00	0.00	0.00	0.0%
OTHER CHARGES					
5310 · Penalties		0.00			
5340 · Assessment Collection Fees		0.00	2,445.28	-2,445.28	0.0%
5345 · Bad Debt		0.00	0.00	0.00	0.0%
Total OTHER CHARGES		0.00	2,445.28	-2,445.28	0.0%
PR					
5010 · Directors Stipend		0.00	225.00	-225.00	0.0%
5010.1 · Gross Wages		4,000.00	27,304.95	-23,304.95	14.6%
5010.2 · Health Stipend		0.00	2,540.25	-2,540.25	0.0%
5010.3 · sick pay		0.00	405.00	-405.00	0.0%
5010.4 · Holiday pay		0.00	1,427.74	-1,427.74	0.0%
5010.5 · vacation		0.00	771.37	-771.37	0.0%
5010.6 · Contracted Fire Pay		0.00	0.00	0.00	0.0%
5010.7 · Employer PR taxes		578.00	1,581.67	-1,003.67	36.5%
Total PR		4,578.00	34,255.98	-29,677.98	13.4%
SS					
5040 · Agriculture		0.00	1.16	-1.16	0.0%
5050 · Uniforms		0.00	22.91	-22.91	0.0%
5060 · Communications		308.15	991.65	-683.50	31.1%
5080 · Meals		1,095.00	1,308.33	-213.33	83.7%
5090 · Lake Station Expense		0.00	125.00	-125.00	0.0%
5090.1 · Dump Fees		0.00			
5100 · Insurance Exp-liab		0.00	0.00	0.00	0.0%
5120 · R&M Equipment		834.36	2,020.83	-1,186.47	41.3%
5130 · R&M - Facilities		0.00	508.33	-508.33	0.0%
5140 · Medical Equipment		0.00	50.00	-50.00	0.0%
5150 · Dues and Subscriptions		0.00	170.82	-170.82	0.0%
5170 · Office Supplies		0.00	74.99	-74.99	0.0%
5170.1 · Postage and Delivery		0.00	16.81	-16.81	0.0%
5170.2 · Fees		0.00	4.16	-4.16	0.0%
5180 · Professional Services		0.00	374.99	-374.99	0.0%
5180.1 · Water Test Expense		0.00			
5180.4 · Physical & Drug Test Expense		0.00	10.00	-10.00	0.0%
5180.6 · Permits & Licencing		0.00			
5190 · Publications and Legal Notices		0.00	4.16	-4.16	0.0%

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	FIRE FUND - Other (FIRE FUND)	Total FIRE FUND (GA)			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
5200 · Lease Expense		0.00	78.75	-78.75	0.0%
5220 · District Expense		0.00	131.24	-131.24	0.0%
5230 · District Special Expense		0.00			
5231.1 · Safety Expense		0.00	1,124.99	-1,124.99	0.0%
5250 · Training & Travel		0.00	41.66	-41.66	0.0%
5250.1 · Fuel		1,765.71	2,998.33	-1,232.62	58.9%
5260 · Utilities		0.00	474.99	-474.99	0.0%
5370.1 · Accounting Expense		0.00	15.62	-15.62	0.0%
5370.2 · Computer expense		0.00	11.25	-11.25	0.0%
Total SS		4,003.22	10,560.97	-6,557.75	37.9%
5160.4 · Collections (LM)		0.00	250.00	-250.00	0.0%
Total Expense		8,581.22	50,025.63	-41,444.41	17.2%
Net Ordinary Income		-11,012.23	-50,025.63	39,013.40	22.0%
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid		0.00	0.00	0.00	0.0%
6060 · Operating Transfers in		0.00			
Total OFS		0.00	0.00	0.00	0.0%
Total Other Income		0.00	0.00	0.00	0.0%
Other Expense					
6240 · Depreciation Expense		0.00			
80000 · Ask My Accountant		0.00			
Total Other Expense		0.00			
Net Other Income		0.00	0.00	0.00	0.0%
Net Income		-11,012.23	-50,025.63	39,013.40	22.0%

California Pines CSD Profit & Loss Budget vs. Actual August 2019

	Total General Fund (GA)				Roads and Streets ... (GA)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	0.00				0.00
4620.1 · Trash Income	0.00				0.00
4620.2 · Water Income	0.00				0.00
4870 · Discounts and Fees	0.00				0.00
4870.4 · Misc. Enterprise Income	0.00				0.00
Total EF	0.00				0.00
GENERAL FUND					
4010 · Current Secured Taxes	2,355.57	0.00	2,355.57	100.0%	0.00
4020 · Current unsecured Taxes	-21.83	0.00	-21.83	100.0%	0.00
4030 · Prior Secured Taxes	40,592.20	0.00	40,592.20	100.0%	0.00
4040 · Prior Unsecured Taxes	0.00	0.00	0.00	0.0%	0.00
4080 · Supplemental Taxes	35.20	0.00	35.20	100.0%	0.00
4451 · HOPTR	169.23	0.00	169.23	100.0%	0.00
Total GENERAL FUND	43,130.37	0.00	43,130.37	100.0%	0.00
GOV F					
4060 · Current assessments-Fire	0.00				0.00
4065 · Prior assessments- Fire	0.00				0.00
4870.1 · Lot Mowing Income	0.00				0.00
4870.2 · Pest Control Income	0.00				0.00
4890.1 · Fire Assignment Income	0.00				0.00
4890.2 · Fire Income - Other	0.00				0.00
Total GOV F	0.00				0.00
4060.1 · Current assessments-CSD	0.00				0.00
4060.2 · Current assessments-Refuse	0.00				0.00
4065.1 · Prior assessments- CSD	0.00				0.00
4065.2 · Prior assessments-Refuse	0.00				0.00
4190 · Interest Income	0.00	0.00	0.00	0.0%	0.00
Total Income	43,130.37	0.00	43,130.37	100.0%	0.00
Gross Profit	43,130.37	0.00	43,130.37	100.0%	0.00
Expense					
BENEFITS					
5020 · Retirement	0.00				0.00
5035 · Workmans Comp	0.00				0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Total General Fund (GA)				Roads and Streets ... (GA)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Total BENEFITS	0.00				0.00
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00				0.00
Total CAPITAL OUTLAY	0.00				0.00
OTHER CHARGES					
5310 · Penalties	0.00				0.00
5340 · Assessment Collection Fees	0.00				0.00
5345 · Bad Debt	0.00				0.00
Total OTHER CHARGES	0.00				0.00
PR					
5010 · Directors Stipend	0.00				0.00
5010.1 · Gross Wages	0.00				0.00
5010.2 · Health Stipend	0.00				0.00
5010.3 · sick pay	0.00				0.00
5010.4 · Holiday pay	0.00				0.00
5010.5 · vacation	0.00				0.00
5010.6 · Contracted Fire Pay	0.00				0.00
5010.7 · Employer PR taxes	0.00				0.00
Total PR	0.00				0.00
SS					
5040 · Agriculture	0.00				0.00
5050 · Uniforms	0.00				0.00
5060 · Communications	0.00				0.00
5080 · Meals	0.00				0.00
5090 · Lake Station Expense	0.00				0.00
5090.1 · Dump Fees	0.00				0.00
5100 · Insurance Exp-liab	0.00				0.00
5120 · R&M Equipment	355.97				0.00
5130 · R&M - Facilities	0.00				0.00
5140 · Medical Equipment	0.00				0.00
5150 · Dues and Subscriptions	0.00				0.00
5170 · Office Supplies	0.00				0.00
5170.1 · Postage and Delivery	0.00				0.00
5170.2 · Fees	0.00				0.00
5180 · Professional Services	0.00				0.00
5180.1 · Water Test Expense	0.00				0.00
5180.4 · Physical & Drug Test Expense	0.00				0.00
5180.6 · Permits & licencing	0.00				0.00
5190 · Publications and Legal Notices	0.00				0.00

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Total General Fund (GA)				Roads and Streets ... (GA)
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
5200 · Lease Expense	0.00				0.00
5220 · District Expense	0.00				0.00
5230 · District Special Expense	0.00	0.00	0.00	0.0%	0.00
5231.1 · Safety Expense	0.00				0.00
5250 · Training & Travel	0.00				0.00
5250.1 · Fuel	0.00				0.00
5260 · Utilities	0.00				0.00
5370.1 · Accounting Expense	0.00				0.00
5370.2 · Computer expense	0.00				0.00
Total SS	355.97	0.00	355.97	100.0%	0.00
5160.4 · Collections (LM)	0.00				0.00
Total Expense	355.97	0.00	355.97	100.0%	0.00
Net Ordinary Income	42,774.40	0.00	42,774.40	100.0%	0.00
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.00				0.00
6060 · Operating Transfers in	0.00				0.00
Total OFS	0.00				0.00
Total Other Income	0.00				0.00
Other Expense					
6240 · Depreciation Expense	0.00				0.00
80000 · Ask My Accountant	0.00				0.00
Total Other Expense	0.00				0.00
Net Other Income	0.00				0.00
Net Income	42,774.40	0.00	42,774.40	100.0%	0.00

California Pines CSD Profit & Loss Budget vs. Actual August 2019

	Roads and Streets Fund (GA)			Vector/Pest Control Fund (GA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income				0.00	
4620.1 · Trash Income				0.00	
4620.2 · Water Income				0.00	
4870 · Discounts and Fees				0.00	
4870.4 · Misc. Enterprise Income				0.00	0.00
Total EF				0.00	0.00
GENERAL FUND					
4010 · Current Secured Taxes				0.00	
4020 · Current unsecured Taxes				0.00	
4030 · Prior Secured Taxes				0.00	
4040 · Prior Unsecured Taxes				0.00	
4080 · Supplemental Taxes				0.00	
4451 · HOPTR				0.00	
Total GENERAL FUND				0.00	
GOV F					
4060 · Current assessments-Fire				0.00	
4065 · Prior assessments- Fire				0.00	
4870.1 · Lot Mowing Income				0.00	
4870.2 · Pest Control Income				771.00	465.00
4890.1 · Fire Assignment Income				0.00	
4890.2 · Fire Income - Other				0.00	
Total GOV F				771.00	465.00
4060.1 · Current assessments-CSD	0.00	0.00	0.0%	0.00	
4060.2 · Current assessments-Refuse				0.00	
4065.1 · Prior assessments- CSD	0.00	0.00	0.0%	0.00	
4065.2 · Prior assessments-Refuse				0.00	
4190 · Interest Income				0.00	
Total Income	0.00	0.00	0.0%	771.00	465.00
Gross Profit	0.00	0.00	0.0%	771.00	465.00
Expense					
BENEFITS					
5020 · Retirement	395.90	-395.90	0.0%	0.00	160.42
5035 · Workmans Comp	0.00	0.00	0.0%	0.00	0.00

California Pines CSD Profit & Loss Budget vs. Actual August 2019

	Roads and Streets Fund (GA)			Vector/Pest Control Fund (GA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
Total BENEFITS	395.90	-395.90	0.0%	0.00	160.42
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment				0.00	
Total CAPITAL OUTLAY				0.00	
OTHER CHARGES					
5310 · Penalties				0.00	
5340 · Assessment Collection Fees	82.08	-82.08	0.0%	0.00	
5345 · Bad Debt				0.00	
Total OTHER CHARGES	82.08	-82.08	0.0%	0.00	
PR					
5010 · Directors Stipend	20.00	-20.00	0.0%	0.00	20.00
5010.1 · Gross Wages	1,616.42	-1,616.42	0.0%	0.00	1,063.68
5010.2 · Health Stipend	145.50	-145.50	0.0%	0.00	90.75
5010.3 · sick pay	25.00	-25.00	0.0%	0.00	17.50
5010.4 · Holiday pay	80.83	-80.83	0.0%	0.00	49.42
5010.5 · vacation	49.67	-49.67	0.0%	0.00	36.78
5010.6 · Contracted Fire Pay	0.00	0.00	0.0%	0.00	0.00
5010.7 · Employer PR taxes	101.14	-101.14	0.0%	0.00	74.24
Total PR	2,038.56	-2,038.56	0.0%	0.00	1,352.37
SS					
5040 · Agriculture	0.00	0.00	0.0%	0.00	0.00
5050 · Uniforms	0.00	0.00	0.0%	0.00	0.00
5060 · Communications	66.66	-66.66	0.0%	0.00	66.66
5080 · Meals	4.16	-4.16	0.0%	0.00	0.00
5090 · Lake Station Expense				0.00	
5090.1 · Dump Fees				0.00	
5100 · Insurance Exp-liab	0.00	0.00	0.0%	0.00	0.00
5120 · R&M Equipment	250.00	-250.00	0.0%	0.00	58.33
5130 · R&M - Facilities	75.00	-75.00	0.0%	0.00	58.33
5140 · Medical Equipment				0.00	
5150 · Dues and Subscriptions	25.00	-25.00	0.0%	0.00	16.66
5170 · Office Supplies	6.66	-6.66	0.0%	0.00	6.66
5170.1 · Postage and Delivery	6.00	-6.00	0.0%	0.00	6.00
5170.2 · Fees				0.00	4.16
5180 · Professional Services	33.33	-33.33	0.0%	0.00	33.33
5180.1 · Water Test Expense				0.00	
5180.4 · Physical & Drug Test Expense	4.16	-4.16	0.0%	0.00	0.00
5180.6 · Permits & Licencing	0.00	0.00	0.0%	0.00	0.00
5190 · Publications and Legal Notices	0.66	-0.66	0.0%	0.00	0.66

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Roads and Streets Fund (GA)			Vector/Pest Control Fund (GA)	
	Budget	\$ Over Budget	% of Budget	Aug 19	Budget
5200 · Lease Expense	7.00	-7.00	0.0%	0.00	7.00
5220 · District Expense	11.66	-11.66	0.0%	0.00	11.66
5230 · District Special Expense				0.00	
5231.1 · Safety Expense	41.66	-41.66	0.0%	0.00	41.66
5250 · Training & Travel				0.00	
5250.1 · Fuel	241.66	-241.66	0.0%	0.00	50.00
5260 · Utilities	66.66	-66.66	0.0%	0.00	41.66
5370.1 · Accounting Expense	4.16	-4.16	0.0%	0.00	0.00
5370.2 · Computer expense	1.00	-1.00	0.0%	0.00	1.00
Total SS	845.43	-845.43	0.0%	0.00	403.77
5160.4 · Collections (LM)				0.00	
Total Expense	3,361.97	-3,361.97	0.0%	0.00	1,916.56
Net Ordinary Income	-3,361.97	3,361.97	0.0%	771.00	-1,451.56
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid				0.00	
6060 · Operating Transfers in	0.00	0.00	0.0%	0.00	
Total OFS	0.00	0.00	0.0%	0.00	
Total Other Income	0.00	0.00	0.0%	0.00	
Other Expense					
6240 · Depreciation Expense	0.00	0.00	0.0%	0.00	
80000 · Ask My Accountant				0.00	
Total Other Expense	0.00	0.00	0.0%	0.00	
Net Other Income	0.00	0.00	0.0%	0.00	
Net Income	-3,361.97	3,361.97	0.0%	771.00	-1,451.56

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Vector/Pest Control Fund (GA)		Aug 19	Total GA	
	\$ Over Budget	% of Budget		Budget	\$ Over Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income			0.00		
4620.1 · Trash Income			0.00		
4620.2 · Water Income			0.00		
4870 · Discounts and Fees			492.00		
4870.4 · Misc. Enterprise Income	0.00	0.0%	0.00	0.00	0.00
Total EF	0.00	0.0%	492.00	0.00	492.00
GENERAL FUND					
4010 · Current Secured Taxes			2,355.57	0.00	2,355.57
4020 · Current unsecured Taxes			-21.83	0.00	-21.83
4030 · Prior Secured Taxes			40,592.20	0.00	40,592.20
4040 · Prior Unsecured Taxes			0.00	0.00	0.00
4080 · Supplemental Taxes			35.20	0.00	35.20
4451 · HOPTR			169.23	0.00	169.23
Total GENERAL FUND			43,130.37	0.00	43,130.37
GOV F					
4060 · Current assessments-Fire			0.00	0.00	0.00
4065 · Prior assessments- Fire			-2,923.01	0.00	-2,923.01
4870.1 · Lot Mowing Income			0.00	0.00	0.00
4870.2 · Pest Control Income	306.00	165.8%	771.00	465.00	306.00
4890.1 · Fire Assignment Income			0.00	0.00	0.00
4890.2 · Fire Income - Other			0.00	0.00	0.00
Total GOV F	306.00	165.8%	-2,152.01	465.00	-2,617.01
4060.1 · Current assessments-CSD			0.00	0.00	0.00
4060.2 · Current assessments-Refuse			0.00		
4065.1 · Prior assessments- CSD			0.00	0.00	0.00
4065.2 · Prior assessments-Refuse			0.00		
4190 · Interest Income			0.00	0.00	0.00
Total Income	306.00	165.8%	41,470.36	465.00	41,005.36
Gross Profit	306.00	165.8%	41,470.36	465.00	41,005.36
Expense					
BENEFITS					
5020 · Retirement	-160.42	0.0%	0.00	3,069.72	-3,069.72
5035 · Workmans Comp	0.00	0.0%	0.00	0.00	0.00

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Vector/Pest Control Fund (GA)		Total GA		
	\$ Over Budget	% of Budget	Aug 19	Budget	\$ Over Budget
Total BENEFITS	-160.42	0.0%	0.00	3,069.72	-3,069.72
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment			0.00	0.00	0.00
Total CAPITAL OUTLAY			0.00	0.00	0.00
OTHER CHARGES					
5310 · Penalties			0.00		
5340 · Assessment Collection Fees			0.00	2,527.36	-2,527.36
5345 · Bad Debt			0.00	0.00	0.00
Total OTHER CHARGES			0.00	2,527.36	-2,527.36
PR					
5010 · Directors Stipend	-20.00	0.0%	0.00	265.00	-265.00
5010.1 · Gross Wages	-1,063.68	0.0%	4,000.00	29,985.05	-25,985.05
5010.2 · Health Stipend	-90.75	0.0%	0.00	2,776.50	-2,776.50
5010.3 · sick pay	-17.50	0.0%	0.00	447.50	-447.50
5010.4 · Holiday pay	-49.42	0.0%	0.00	1,557.99	-1,557.99
5010.5 · vacation	-36.78	0.0%	0.00	857.82	-857.82
5010.6 · Contracted Fire Pay	0.00	0.0%	0.00	0.00	0.00
5010.7 · Employer PR taxes	-74.24	0.0%	578.00	1,757.05	-1,179.05
Total PR	-1,352.37	0.0%	4,578.00	37,646.91	-33,068.91
SS					
5040 · Agriculture	0.00	0.0%	0.00	1.16	-1.16
5050 · Uniforms	0.00	0.0%	0.00	22.91	-22.91
5060 · Communications	-66.66	0.0%	308.15	1,124.97	-816.82
5080 · Meals	0.00	0.0%	1,095.00	1,312.49	-217.49
5090 · Lake Station Expense			0.00	125.00	-125.00
5090.1 · Dump Fees			0.00		
5100 · Insurance Exp-liab	0.00	0.0%	0.00	0.00	0.00
5120 · R&M Equipment	-58.33	0.0%	1,190.33	2,329.16	-1,138.83
5130 · R&M - Facilities	-58.33	0.0%	0.00	641.66	-641.66
5140 · Medical Equipment			0.00	50.00	-50.00
5150 · Dues and Subscriptions	-16.66	0.0%	0.00	212.48	-212.48
5170 · Office Supplies	-6.66	0.0%	0.00	88.31	-88.31
5170.1 · Postage and Delivery	-6.00	0.0%	0.00	28.81	-28.81
5170.2 · Fees	-4.16	0.0%	0.00	8.32	-8.32
5180 · Professional Services	-33.33	0.0%	0.00	441.65	-441.65
5180.1 · Water Test Expense			0.00		
5180.4 · Physical & Drug Test Expense	0.00	0.0%	0.00	14.16	-14.16
5180.6 · Permits & licencing	0.00	0.0%	0.00	0.00	0.00
5190 · Publications and Legal Notices	-0.66	0.0%	0.00	5.48	-5.48

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Vector/Pest Control Fund (GA)		Total GA		
	\$ Over Budget	% of Budget	Aug 19	Budget	\$ Over Budget
5200 · Lease Expense	-7.00	0.0%	0.00	92.75	-92.75
5220 · District Expense	-11.66	0.0%	0.00	154.56	-154.56
5230 · District Special Expense			0.00	0.00	0.00
5231.1 · Safety Expense	-41.66	0.0%	0.00	1,208.31	-1,208.31
5250 · Training & Travel			0.00	41.66	-41.66
5250.1 · Fuel	-50.00	0.0%	1,765.71	3,289.99	-1,524.28
5260 · Utilities	-41.66	0.0%	0.00	583.31	-583.31
5370.1 · Accounting Expense	0.00	0.0%	0.00	19.78	-19.78
5370.2 · Computer expense	-1.00	0.0%	0.00	13.25	-13.25
Total SS	-403.77	0.0%	4,359.19	11,810.17	-7,450.98
5160.4 · Collections (LM)			0.00	250.00	-250.00
Total Expense	-1,916.56	0.0%	8,937.19	55,304.16	-46,366.97
Net Ordinary Income	2,222.56	-53.1%	32,533.17	-54,839.16	87,372.33
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid			0.00	0.00	0.00
6060 · Operating Transfers in			0.00	0.00	0.00
Total OFS			0.00	0.00	0.00
Total Other Income			0.00	0.00	0.00
Other Expense					
6240 · Depreciation Expense			0.00	0.00	0.00
80000 · Ask My Accountant			0.00		
Total Other Expense			0.00	0.00	0.00
Net Other Income			0.00	0.00	0.00
Net Income	2,222.56	-53.1%	32,533.17	-54,839.16	87,372.33

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Total GA	Pending Class			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income		38.00			
4620.1 · Trash Income		0.00			
4620.2 · Water Income		32.25			
4870 · Discounts and Fees		-10.00			
4870.4 · Misc. Enterprise Income	0.0%	0.00			
Total EF	100.0%	60.25			
GENERAL FUND					
4010 · Current Secured Taxes	100.0%	0.00			
4020 · Current unsecured Taxes	100.0%	0.00			
4030 · Prior Secured Taxes	100.0%	0.00			
4040 · Prior Unsecured Taxes	0.0%	0.00			
4080 · Supplemental Taxes	100.0%	0.00			
4451 · HOPTR	100.0%	0.00			
Total GENERAL FUND	100.0%	0.00			
GOV F					
4060 · Current assessments-Fire	0.0%	0.00			
4065 · Prior assessments- Fire	100.0%	0.00			
4870.1 · Lot Mowing Income	0.0%	0.00			
4870.2 · Pest Control Income	165.8%	3.00			
4890.1 · Fire Assignment Income	0.0%	0.00			
4890.2 · Fire Income - Other	0.0%	0.00			
Total GOV F	-462.8%	3.00			
4060.1 · Current assessments-CSD	0.0%	0.00			
4060.2 · Current assessments-Refuse		0.00			
4065.1 · Prior assessments- CSD	0.0%	0.00			
4065.2 · Prior assessments-Refuse		0.00			
4190 · Interest Income	0.0%	0.00			
Total Income	8,918.4%	63.25			
Gross Profit	8,918.4%	63.25			
Expense					
BENEFITS					
5020 · Retirement	0.0%	0.00			
5035 · Workmans Comp	0.0%	0.00			

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Total GA	Pending Class			
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
Total BENEFITS	0.0%	0.00			
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.0%	0.00			
Total CAPITAL OUTLAY	0.0%	0.00			
OTHER CHARGES					
5310 · Penalties		157.56			
5340 · Assessment Collection Fees	0.0%	0.00			
5345 · Bad Debt	0.0%	0.00			
Total OTHER CHARGES	0.0%	157.56			
PR					
5010 · Directors Stipend	0.0%	0.00			
5010.1 · Gross Wages	13.3%	0.00			
5010.2 · Health Stipend	0.0%	0.00			
5010.3 · sick pay	0.0%	0.00			
5010.4 · Holiday pay	0.0%	0.00			
5010.5 · vacation	0.0%	0.00			
5010.6 · Contracted Fire Pay	0.0%	0.00			
5010.7 · Employer PR taxes	32.9%	0.00			
Total PR	12.2%	0.00			
SS					
5040 · Agriculture	0.0%	0.00			
5050 · Uniforms	0.0%	0.00			
5060 · Communications	27.4%	797.89			
5080 · Meals	83.4%	675.00			
5090 · Lake Station Expense	0.0%	0.00			
5090.1 · Dump Fees		686.00			
5100 · Insurance Exp-liab	0.0%	0.00			
5120 · R&M Equipment	51.1%	917.38			
5130 · R&M - Facilities	0.0%	1,000.09			
5140 · Medical Equipment	0.0%	0.00			
5150 · Dues and Subscriptions	0.0%	0.00			
5170 · Office Supplies	0.0%	0.00			
5170.1 · Postage and Delivery	0.0%	0.00			
5170.2 · Fees	0.0%	0.00			
5180 · Professional Services	0.0%	0.00			
5180.1 · Water Test Expense		0.00			
5180.4 · Physical & Drug Test Expense	0.0%	0.00			
5180.6 · Permits & licencing	0.0%	0.00			
5190 · Publications and Legal Notices	0.0%	0.00			

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Accrual Basis

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Total GA		Pending Class		
	% of Budget	Aug 19	Budget	\$ Over Budget	% of Budget
5200 · Lease Expense	0.0%	1,544.95			
5220 · District Expense	0.0%	0.00			
5230 · District Special Expense	0.0%	0.00			
5231.1 · Safety Expense	0.0%	0.00			
5250 · Training & Travel	0.0%	0.00			
5250.1 · Fuel	53.7%	677.78			
5260 · Utilities	0.0%	1,342.54			
5370.1 · Accounting Expense	0.0%	0.00			
5370.2 · Computer expense	0.0%	0.00			
Total SS	36.9%	7,641.63			
5160.4 · Collections (LM)	0.0%	0.00			
Total Expense	16.2%	7,799.19			
Net Ordinary Income	-59.3%	-7,735.94			
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.0%	0.00			
6060 · Operating Transfers in	0.0%	0.00			
Total OFS	0.0%	0.00			
Total Other Income	0.0%	0.00			
Other Expense					
6240 · Depreciation Expense	0.0%	0.00			
80000 · Ask My Accountant		1,009.82			
Total Other Expense	0.0%	1,009.82			
Net Other Income	0.0%	-1,009.82			
Net Income	-59.3%	-8,745.76			

**California Pines CSD
Profit & Loss Budget vs. Actual
August 2019**

	Total unclassified				TOTAL
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Ordinary Income/Expense					
Income					
EF					
4620 · Sewer Income	304.00	0.00	304.00	100.0%	8,778.00
4620.1 · Trash Income	40.50	0.00	40.50	100.0%	4,112.00
4620.2 · Water Income	96.75	0.00	96.75	100.0%	7,449.75
4870 · Discounts and Fees	-1.00	0.00	-1.00	100.0%	481.00
4870.4 · Misc. Enterprise Income	0.00	0.00	0.00	0.0%	0.00
Total EF	440.25	0.00	440.25	100.0%	20,820.75
GENERAL FUND					
4010 · Current Secured Taxes	0.00	0.00	0.00	0.0%	2,355.57
4020 · Current unsecured Taxes	0.00	0.00	0.00	0.0%	-21.83
4030 · Prior Secured Taxes	0.00	0.00	0.00	0.0%	40,592.20
4040 · Prior Unsecured Taxes	0.00	0.00	0.00	0.0%	0.00
4080 · Supplemental Taxes	0.00	0.00	0.00	0.0%	35.20
4451 · HOPTR	0.00	0.00	0.00	0.0%	169.23
Total GENERAL FUND	0.00	0.00	0.00	0.0%	43,130.37
GOV F					
4060 · Current assessments-Fire	0.00	0.00	0.00	0.0%	0.00
4065 · Prior assessments- Fire	0.00	0.00	0.00	0.0%	-2,923.01
4870.1 · Lot Mowing Income	0.00	0.00	0.00	0.0%	0.00
4870.2 · Pest Control Income	9.00	0.00	9.00	100.0%	783.00
4890.1 · Fire Assignment Income	0.00	0.00	0.00	0.0%	0.00
4890.2 · Fire Income - Other	0.00	0.00	0.00	0.0%	0.00
Total GOV F	9.00	0.00	9.00	100.0%	-2,140.01
4060.1 · Current assessments-CSD	0.00	0.00	0.00	0.0%	0.00
4060.2 · Current assessments-Refuse	0.00	0.00	0.00	0.0%	0.00
4065.1 · Prior assessments- CSD	0.00	0.00	0.00	0.0%	0.00
4065.2 · Prior assessments-Refuse	0.00	0.00	0.00	0.0%	0.00
4190 · Interest Income	9.61	0.00	9.61	100.0%	9.61
Total Income	458.86	0.00	458.86	100.0%	61,820.72
Gross Profit	458.86	0.00	458.86	100.0%	61,820.72
Expense					
BENEFITS					
5020 · Retirement	5,781.62	0.00	5,781.62	100.0%	5,781.62
5035 · Workmans Comp	0.00	0.00	0.00	0.0%	0.00

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Total unclassified				TOTAL
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
Total BENEFITS	5,781.62	0.00	5,781.62	100.0%	5,781.62
CAPITAL OUTLAY					
5370 · Capital Expense - Equipment	0.00	0.00	0.00	0.0%	0.00
Total CAPITAL OUTLAY	0.00	0.00	0.00	0.0%	0.00
OTHER CHARGES					
5310 · Penalties	0.00	0.00	0.00	0.0%	157.56
5340 · Assessment Collection Fees	0.00	0.00	0.00	0.0%	0.00
5345 · Bad Debt	0.00	0.00	0.00	0.0%	0.00
Total OTHER CHARGES	0.00	0.00	0.00	0.0%	157.56
PR					
5010 · Directors Stipend	500.00	0.00	500.00	100.0%	500.00
5010.1 · Gross Wages	36,365.28	0.00	36,365.28	100.0%	40,365.28
5010.2 · Health Stipend	3,300.00	0.00	3,300.00	100.0%	3,300.00
5010.3 · sick pay	376.00	0.00	376.00	100.0%	376.00
5010.4 · Holiday pay	125.00	0.00	125.00	100.0%	125.00
5010.5 · vacation	134.40	0.00	134.40	100.0%	134.40
5010.6 · Contracted Fire Pay	5,857.50	0.00	5,857.50	100.0%	5,857.50
5010.7 · Employer PR taxes	1,228.38	0.00	1,228.38	100.0%	1,806.38
Total PR	47,886.56	0.00	47,886.56	100.0%	52,464.56
SS					
5040 · Agriculture	0.00	0.00	0.00	0.0%	0.00
5050 · Uniforms	0.00	0.00	0.00	0.0%	0.00
5060 · Communications	0.00	0.00	0.00	0.0%	1,106.04
5080 · Meals	0.00	0.00	0.00	0.0%	1,770.00
5090 · Lake Station Expense	0.00	0.00	0.00	0.0%	0.00
5090.1 · Dump Fees	0.00	0.00	0.00	0.0%	686.00
5100 · Insurance Exp-liab	0.00	0.00	0.00	0.0%	0.00
5120 · R&M Equipment	0.00	0.00	0.00	0.0%	2,549.46
5130 · R&M - Facilities	0.00	0.00	0.00	0.0%	1,000.09
5140 · Medical Equipment	0.00	0.00	0.00	0.0%	0.00
5150 · Dues and Subscriptions	0.00	0.00	0.00	0.0%	0.00
5170 · Office Supplies	0.00	0.00	0.00	0.0%	0.00
5170.1 · Postage and Delivery	0.00	0.00	0.00	0.0%	0.00
5170.2 · Fees	2.75	0.00	2.75	100.0%	2.75
5180 · Professional Services	493.44	0.00	493.44	100.0%	493.44
5180.1 · Water Test Expense	0.00	0.00	0.00	0.0%	40.00
5180.4 · Physical & Drug Test Expense	0.00	0.00	0.00	0.0%	0.00
5180.6 · Permits & licencing	0.00	0.00	0.00	0.0%	0.00
5190 · Publications and Legal Notices	0.00	0.00	0.00	0.0%	0.00

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	Total unclassified				TOTAL
	Aug 19	Budget	\$ Over Budget	% of Budget	Aug 19
5200 · Lease Expense	172.63	0.00	172.63	100.0%	1,717.58
5220 · District Expense	0.00	0.00	0.00	0.0%	0.00
5230 · District Special Expense	0.00	0.00	0.00	0.0%	0.00
5231.1 · Safety Expense	0.00	0.00	0.00	0.0%	0.00
5250 · Training & Travel	0.00	0.00	0.00	0.0%	0.00
5250.1 · Fuel	0.00	0.00	0.00	0.0%	2,443.49
5260 · Utilities	0.00	0.00	0.00	0.0%	1,342.54
5370.1 · Accounting Expense	0.00	0.00	0.00	0.0%	0.00
5370.2 · Computer expense	0.00	0.00	0.00	0.0%	0.00
Total SS	668.82	0.00	668.82	100.0%	13,151.39
5160.4 · Collections (LM)	0.00	0.00	0.00	0.0%	0.00
Total Expense	54,337.00	0.00	54,337.00	100.0%	71,555.13
Net Ordinary Income	-53,878.14	0.00	-53,878.14	100.0%	-9,734.41
Other Income/Expense					
Other Income					
OFS					
4460.1 · State-Aid	0.00	0.00	0.00	0.0%	0.00
6060 · Operating Transfers in	0.00	0.00	0.00	0.0%	0.00
Total OFS	0.00	0.00	0.00	0.0%	0.00
Total Other Income	0.00	0.00	0.00	0.0%	0.00
Other Expense					
6240 · Depreciation Expense	0.00	0.00	0.00	0.0%	0.00
80000 · Ask My Accountant	832.22	0.00	832.22	100.0%	1,842.04
Total Other Expense	832.22	0.00	832.22	100.0%	1,842.04
Net Other Income	-832.22	0.00	-832.22	100.0%	-1,842.04
Net Income	-54,710.36	0.00	-54,710.36	100.0%	-11,576.45

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	TOTAL		
	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	4,425.00	4,353.00	198.4%
4620.1 · Trash Income	2,547.08	1,564.92	161.4%
4620.2 · Water Income	4,032.50	3,417.25	184.7%
4870 · Discounts and Fees	45.82	435.18	1,049.8%
4870.4 · Misc. Enterprise Income	22.91	-22.91	0.0%
Total EF	11,073.31	9,747.44	188.0%
GENERAL FUND			
4010 · Current Secured Taxes	0.00	2,355.57	100.0%
4020 · Current unsecured Taxes	0.00	-21.83	100.0%
4030 · Prior Secured Taxes	0.00	40,592.20	100.0%
4040 · Prior Unsecured Taxes	0.00	0.00	0.0%
4080 · Supplemental Taxes	0.00	35.20	100.0%
4451 · HOPTR	0.00	169.23	100.0%
Total GENERAL FUND	0.00	43,130.37	100.0%
GOV F			
4060 · Current assessments-Fire	0.00	0.00	0.0%
4065 · Prior assessments- Fire	0.00	-2,923.01	100.0%
4870.1 · Lot Mowing Income	0.00	0.00	0.0%
4870.2 · Pest Control Income	465.00	318.00	168.4%
4890.1 · Fire Assignment Income	0.00	0.00	0.0%
4890.2 · Fire Income - Other	0.00	0.00	0.0%
Total GOV F	465.00	-2,605.01	-460.2%
4060.1 · Current assessments-CSD	0.00	0.00	0.0%
4060.2 · Current assessments-Refuse	0.00	0.00	0.0%
4065.1 · Prior assessments- CSD	0.00	0.00	0.0%
4065.2 · Prior assessments-Refuse	0.00	0.00	0.0%
4190 · Interest Income	0.00	9.61	100.0%
Total Income	11,538.31	50,282.41	535.8%
Gross Profit	11,538.31	50,282.41	535.8%
Expense			
BENEFITS			
5020 · Retirement	6,416.64	-635.02	90.1%
5035 · Workmans Comp	0.00	0.00	0.0%

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	TOTAL		
	Budget	\$ Over Budget	% of Budget
Total BENEFITS	6,416.64	-635.02	90.1%
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	0.00	0.00	0.0%
Total CAPITAL OUTLAY	0.00	0.00	0.0%
OTHER CHARGES			
5310 · Penalties	0.00	157.56	100.0%
5340 · Assessment Collection Fees	2,527.36	-2,527.36	0.0%
5345 · Bad Debt	0.00	0.00	0.0%
Total OTHER CHARGES	2,527.36	-2,369.80	6.2%
PR			
5010 · Directors Stipend	500.00	0.00	100.0%
5010.1 · Gross Wages	40,410.53	-45.25	99.9%
5010.2 · Health Stipend	3,637.48	-337.48	90.7%
5010.3 · sick pay	625.00	-249.00	60.2%
5010.4 · Holiday pay	2,020.81	-1,895.81	6.2%
5010.5 · vacation	1,241.63	-1,107.23	10.8%
5010.6 · Contracted Fire Pay	0.00	5,857.50	100.0%
5010.7 · Employer PR taxes	2,528.49	-722.11	71.4%
Total PR	50,963.94	1,500.62	102.9%
SS			
5040 · Agriculture	8.11	-8.11	0.0%
5050 · Uniforms	57.90	-57.90	0.0%
5060 · Communications	1,483.28	-377.24	74.6%
5080 · Meals	1,337.48	432.52	132.3%
5090 · Lake Station Expense	125.00	-125.00	0.0%
5090.1 · Dump Fees	691.66	-5.66	99.2%
5100 · Insurance Exp-liab	0.00	0.00	0.0%
5120 · R&M Equipment	3,333.31	-783.85	76.5%
5130 · R&M - Facilities	2,083.31	-1,083.22	48.0%
5140 · Medical Equipment	50.00	-50.00	0.0%
5150 · Dues and Subscriptions	420.80	-420.80	0.0%
5170 · Office Supplies	166.63	-166.63	0.0%
5170.1 · Postage and Delivery	100.14	-100.14	0.0%
5170.2 · Fees	24.98	-22.23	11.0%
5180 · Professional Services	833.30	-339.86	59.2%
5180.1 · Water Test Expense	40.00	0.00	100.0%
5180.4 · Physical & Drug Test Expense	26.64	-26.64	0.0%
5180.6 · Permits & licencing	0.00	0.00	0.0%
5190 · Publications and Legal Notices	13.14	-13.14	0.0%

California Pines CSD
Profit & Loss Budget vs. Actual
August 2019

	TOTAL		
	Budget	\$ Over Budget	% of Budget
5200 · Lease Expense	175.00	1,542.58	981.5%
5220 · District Expense	291.63	-291.63	0.0%
5230 · District Special Expense	0.00	0.00	0.0%
5231.1 · Safety Expense	1,333.29	-1,333.29	0.0%
5250 · Training & Travel	41.66	-41.66	0.0%
5250.1 · Fuel	3,956.65	-1,513.16	61.8%
5260 · Utilities	1,499.97	-157.43	89.5%
5370.1 · Accounting Expense	67.69	-67.69	0.0%
5370.2 · Computer expense	25.00	-25.00	0.0%
Total SS	18,186.57	-5,035.18	72.3%
5160.4 · Collections (LM)	250.00	-250.00	0.0%
Total Expense	78,344.51	-6,789.38	91.3%
Net Ordinary Income	-66,806.20	57,071.79	14.6%
Other Income/Expense			
Other Income			
OFS			
4460.1 · State-Aid	0.00	0.00	0.0%
6060 · Operating Transfers in	0.00	0.00	0.0%
Total OFS	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%
Other Expense			
6240 · Depreciation Expense	0.00	0.00	0.0%
80000 · Ask My Accountant	0.00	1,842.04	100.0%
Total Other Expense	0.00	1,842.04	100.0%
Net Other Income	0.00	-1,842.04	100.0%
Net Income	-66,806.20	55,229.75	17.3%