

California Pines CSD
Profit & Loss YTD Comparison
July 2021 through June 2022

| | Jul '21 - Jun 22 | Jul '21 - Jun 22 |
|-------------------------------------|---------------------|---------------------|
| Ordinary Income/Expense | | |
| Income | | |
| EF | | |
| Utility Income not Categorized | 17,632.35 | 17,632.35 |
| 4620 · Sewer Income | 50,197.19 | 50,197.19 |
| 4620.1 · Trash Income | 38,745.80 | 38,745.80 |
| 4620.2 · Water Income | 50,621.88 | 50,621.88 |
| 4870 · Discounts and Fees | 73.00 | 73.00 |
| 4870.4 · Misc. Enterprise Income | 25.00 | 25.00 |
| Total EF | 157,295.22 | 157,295.22 |
| GENERAL FUND | | |
| 4010 · Current Secured Taxes | 194,991.86 | 194,991.86 |
| 4020 · Current unsecured Taxes | 4,546.44 | 4,546.44 |
| 4030 · Prior Secured Taxes | 30,808.39 | 30,808.39 |
| 4040 · Prior Unsecured Taxes | 10.51 | 10.51 |
| 4080 · Supplemental Taxes | 633.96 | 633.96 |
| 4451 · HOPTR | 521.52 | 521.52 |
| 4890.3 · Other GF Income | 2.09 | 2.09 |
| Total GENERAL FUND | 231,514.77 | 231,514.77 |
| GOV F | | |
| 4060 · Current assessments-Fire | 197,318.00 | 197,318.00 |
| 4065 · Prior assessments- Fire | 161.72 | 161.72 |
| 4870.1 · Lot Mowing Income | 58,806.94 | 58,806.94 |
| 4870.2 · Pest Control Income | 4,184.50 | 4,184.50 |
| 4890.1 · Fire Assignment Income | 714,526.86 | 714,526.86 |
| Total GOV F | 974,998.02 | 974,998.02 |
| 4060.1 · Current assessments-CSD | 3,767.81 | 3,767.81 |
| 4060.2 · Current assessments-Refuse | 13,579.00 | 13,579.00 |
| 4065.1 · Prior assessments- CSD | 85,356.49 | 85,356.49 |
| 4190 · Interest Income | 67.41 | 67.41 |
| Total Income | 1,466,578.72 | 1,466,578.72 |
| Gross Profit | 1,466,578.72 | 1,466,578.72 |
| Expense | | |
| BENEFITS | | |
| Housing | 2,400.00 | 2,400.00 |
| 5020 · Retirement | 116,803.11 | 116,803.11 |
| 5035 · Workmans Comp | 36,811.97 | 36,811.97 |
| 5045 · Health Insurance | 36,450.24 | 36,450.24 |
| Total BENEFITS | 192,465.32 | 192,465.32 |
| CAPITAL OUTLAY | | |
| 5350 · Capital Expense - Land | 36,624.07 | 36,624.07 |
| 5360 · Capital Expense-Structures | 75,000.00 | 75,000.00 |
| 5370 · Capital Expense - Equipment | 80,795.00 | 80,795.00 |
| Total CAPITAL OUTLAY | 192,419.07 | 192,419.07 |
| PR | | |
| Lawsuit Wages | 183,999.98 | 183,999.98 |
| 5010 · Directors Stipend | 6,000.00 | 6,000.00 |
| 5010.1 · Gross Wages | 533,961.80 | 533,961.80 |
| 5010.2 · Health Stipend | 259.38 | 259.38 |
| 5010.3 · sick pay | 18,238.34 | 18,238.34 |
| 5010.4 · Holiday pay | 22,445.20 | 22,445.20 |
| 5010.5 · vacation | 16,270.51 | 16,270.51 |
| 5010.6 · Contracted Fire Pay | 139,348.62 | 139,348.62 |
| 5010.7 · Employer PR taxes | 41,663.24 | 41,663.24 |
| Total PR | 962,187.07 | 962,187.07 |

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|---------------------------------------|---------------------|---------------------|
| SS | | |
| 5050 · Uniforms | 10,030.24 | 10,030.24 |
| 5060 · Communications | 24,967.43 | 24,967.43 |
| 5080 · Meals | 13,633.16 | 13,633.16 |
| 5090 · Lake Station Expense | 342.09 | 342.09 |
| 5090.1 · Dump Fees | 13,226.00 | 13,226.00 |
| 5100 · Insurance Exp-liab | 58,772.21 | 58,772.21 |
| 5120 · R&M Equipment | 50,001.99 | 50,001.99 |
| 5130 · R&M - Facilities | 23,021.71 | 23,021.71 |
| 5140 · Medical Equipment | 1,416.45 | 1,416.45 |
| 5150 · Dues and Subscriptions | 8,284.78 | 8,284.78 |
| 5170 · Office Supplies | 6,283.76 | 6,283.76 |
| 5170.1 · Postage and Delivery | 2,527.64 | 2,527.64 |
| 5170.2 · Fees | 769.63 | 769.63 |
| 5180 · Professional Services | 21,777.41 | 21,777.41 |
| 5180.1 · Water Test Expense | 1,042.50 | 1,042.50 |
| 5180.2 · Legal Expense | 47,600.00 | 47,600.00 |
| 5180.4 · Physical & Drug Test Expense | 903.00 | 903.00 |
| 5180.6 · Permits & licencing | 2,507.82 | 2,507.82 |
| 5190 · Publications and Legal Notices | 949.50 | 949.50 |
| 5200 · Lease Expense | 5,132.63 | 5,132.63 |
| 5220 · District Expense | 8,968.83 | 8,968.83 |
| 5231.1 · Safety Expense | 2,881.00 | 2,881.00 |
| 5250 · Training & Travel | 15,364.26 | 15,364.26 |
| 5250.1 · Fuel | 45,735.54 | 45,735.54 |
| 5260 · Utilities | 17,332.88 | 17,332.88 |
| 5370.2 · Computer expense | 1,799.00 | 1,799.00 |
| Total SS | 385,271.46 | 385,271.46 |
| 5160.2 · Bank Service Charges | 120.80 | 120.80 |
| 5160.3 · Miscellaneous Expense | 4,364.78 | 4,364.78 |
| Total Expense | 1,736,828.50 | 1,736,828.50 |
| Net Ordinary Income | -270,249.78 | -270,249.78 |
| Other Income/Expense | | |
| Other Income | | |
| OFS | | |
| 4460 · Airport CA Disbursement | 30,000.00 | 30,000.00 |
| Total OFS | 30,000.00 | 30,000.00 |
| Total Other Income | 30,000.00 | 30,000.00 |
| Other Expense | | |
| 80000 · Ask My Accountant | 16,036.55 | 16,036.55 |
| Total Other Expense | 16,036.55 | 16,036.55 |
| Net Other Income | 13,963.45 | 13,963.45 |
| Net Income | -256,286.33 | -256,286.33 |

California Pines CSD
Profit & Loss
 June 2022

| | Jun 22 |
|---------------------------------------|------------|
| Ordinary Income/Expense | |
| Income | |
| EF | |
| Utility Income not Categorized | 4,958.31 |
| Total EF | 4,958.31 |
| GENERAL FUND | |
| 4890.3 · Other GF Income | 1.06 |
| Total GENERAL FUND | 1.06 |
| GOV F | |
| 4870.1 · Lot Mowing Income | 1,019.94 |
| 4890.1 · Fire Assignment Income | 14,338.40 |
| Total GOV F | 15,358.34 |
| 4190 · Interest Income | 0.98 |
| Total Income | 20,318.69 |
| Gross Profit | 20,318.69 |
| Expense | |
| BENEFITS | |
| 5020 · Retirement | 7,550.28 |
| 5045 · Health Insurance | 740.68 |
| Total BENEFITS | 8,290.96 |
| PR | |
| 5010 · Directors Stipend | 500.00 |
| 5010.1 · Gross Wages | 50,611.60 |
| 5010.2 · Health Stipend | 259.38 |
| 5010.3 · sick pay | 400.00 |
| 5010.5 · vacation | 825.00 |
| 5010.7 · Employer PR taxes | 1,604.56 |
| Total PR | 54,200.54 |
| SS | |
| 5050 · Uniforms | 3,777.00 |
| 5060 · Communications | 971.13 |
| 5080 · Meals | 3,045.00 |
| 5120 · R&M Equipment | 12,449.86 |
| 5130 · R&M - Facilities | 11,295.16 |
| 5150 · Dues and Subscriptions | 100.15 |
| 5170.1 · Postage and Delivery | 500.00 |
| 5180 · Professional Services | 1,609.27 |
| 5180.1 · Water Test Expense | 90.00 |
| 5190 · Publications and Legal Notices | 100.00 |
| 5200 · Lease Expense | 831.52 |
| 5220 · District Expense | 100.00 |
| 5250 · Training & Travel | 5,153.60 |
| 5250.1 · Fuel | 7,761.89 |
| 5260 · Utilities | 1,489.07 |
| Total SS | 49,273.65 |
| 5160.2 · Bank Service Charges | 5.00 |
| Total Expense | 111,770.15 |
| Net Ordinary Income | -91,451.46 |
| Other Income/Expense | |
| Other Expense | |
| 80000 · Ask My Accountant | 17,036.55 |
| | 17,036.55 |

California Pines CSD
Profit & Loss
June 2022

| | <u>Jun 22</u> |
|---------------------|---------------------------|
| Total Other Expense | 17,036.55 |
| Net Other Income | -17,036.55 |
| Net Income | <u><u>-108,488.01</u></u> |