

California Pines CSD
Profit & Loss Budget vs. Actual
 July 1 through December 12, 2018

	Jul 1 - Dec 12, 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
EF			
4620 · Sewer Income	22,647.29	54,000.00	-31,352.71
4620.1 · Trash Income	13,434.85	28,500.00	-15,065.15
4620.2 · Water Income	20,963.24	51,000.00	-30,036.76
4870 · Discounts and Fees	354.91	-500.00	854.91
4870.4 · Misc. Enterprise Income	511.14	0.00	511.14
Total EF	57,911.43	133,000.00	-75,088.57
GF			
GENERAL FUND			
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
Total GENERAL FUND	1,050.94	84,150.00	-83,099.06
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	2,307.00	5,800.00	-3,493.00
4890.1 · Fire Assignment Income	777,905.99	450,000.00	327,905.99
Total GF	780,817.93	972,050.00	-191,232.07
4190 · Interest Income	34.53	90.00	-55.47
4870.3 · Returned Check Charges	120.50	0.00	120.50
4890 · Cash Overages	160.32	0.00	160.32
Total Income	839,044.71	1,105,140.00	-266,095.29
Gross Profit	839,044.71	1,105,140.00	-266,095.29
Expense			
BENEFITS			
5020 · Retirement	32,251.29	62,500.00	-30,248.71
5035 · Workmans Comp	35,446.99	35,446.99	0.00
Total BENEFITS	67,698.28	97,946.99	-30,248.71
CAPITAL OUTLAY			
5370 · Capital Expense - Equipment	72,697.50	75,000.00	-2,302.50
Total CAPITAL OUTLAY	72,697.50	75,000.00	-2,302.50
OTHER CHARGES			
5290 · Long Term Debt	15,310.00	14,500.00	810.00
5300 · Interest on Long-Term Debt	2,302.50	7,500.00	-5,197.50
5310 · Penalties	0.00	3,000.00	-3,000.00
5340 · Assessment Collection Fees	0.00	5,207.00	-5,207.00
Total OTHER CHARGES	17,612.50	30,207.00	-12,594.50
PR			
5010 · Directors Stipend	2,500.00	6,000.00	-3,500.00
5010.1 · Gross Wages	163,307.25	413,814.00	-250,506.75
5010.2 · Health Stipend	9,750.00	28,350.00	-18,600.00
5010.3 · sick pay	2,582.14	4,000.00	-1,417.86
5010.4 · Holiday pay	6,153.26	18,290.00	-12,136.74
5010.5 · vacation	4,190.83	14,129.00	-9,938.17
5010.6 · Contracted Fire Pay	339,321.03	208,000.00	131,321.03
5010.7 · Employer PR taxes	23,602.99	22,097.00	1,505.99
Total PR	551,407.50	714,680.00	-163,272.50
SS			
5040 · Agriculture	26.98	0.00	26.98
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	7,624.88	15,000.00	-7,375.12
5080 · Meals	5,229.00	5,500.00	-271.00
5090 · Lake Station Expense	902.87	1,100.00	-197.13
5090.1 · Dump Fees	3,662.75	10,000.00	-6,337.25
5100 · Insurance Exp-liab	32,452.13	29,398.26	3,053.87
5120 · R&M Equipment	11,363.54	30,000.00	-18,636.46
5130 · R&M - Facilities	22,544.76	8,000.00	14,544.76
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	5,701.00	5,000.00	701.00
5170 · Office Supplies	663.84	2,500.00	-1,836.16
5170.1 · Postage and Delivery	1,464.65	3,000.00	-1,535.35
5170.2 · Fees	133.33	694.00	-560.67
5180 · Professional Services	1,703.50	8,000.00	-6,296.50
5180.1 · Water Test Expense	200.00	1,500.00	-1,300.00

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5180.4 · Physical & Drug Test Expense	35.20	900.00	-864.80
5180.6 · Permits & licencing	3,528.00	4,000.00	-472.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00
5200 · Lease Expense	1,055.12	2,500.00	-1,444.88
5220 · District Expense	2,216.78	3,000.00	-783.22
5230 · District Special Expense	3,921.99	1,300.00	2,621.99
5231.1 · Safety Expense	2,602.20	5,000.00	-2,397.80
5250 · Training & Travel	517.19	4,500.00	-3,982.81
5250.1 · Fuel	23,813.73	22,000.00	1,813.73
5260 · Utilities	6,657.96	16,000.00	-9,342.04
5370.1 · Accounting Expense	0.00	1,500.00	-1,500.00
5370.2 · Computer expense	0.00	1,000.00	-1,000.00
Total SS	138,021.40	185,292.26	-47,270.86
5160.1 · Cash Shortages	63.50	0.00	63.50
5160.2 · Bank Service Charges	156.20	55.00	101.20
5160.3 · Miscellaneous Expense	470.00	4,000.00	-3,530.00
5160.4 · Collections (LM)	2,159.27	5,000.00	-2,840.73
Total Expense	850,286.15	1,112,181.25	-261,895.10
Net Ordinary Income	-11,241.44	-7,041.25	-4,200.19
Other Income/Expense			
Other Income			
OFS			
4460 · Airport CA Disbursement	0.00	10,000.00	-10,000.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
Total OFS	0.00	92,940.00	-92,940.00
Total Other Income	0.00	92,940.00	-92,940.00
Other Expense			
OFU			
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00
Total OFU	0.00	82,940.00	-82,940.00
Total Other Expense	0.00	82,940.00	-82,940.00
Net Other Income	0.00	10,000.00	-10,000.00
Net Income	-11,241.44	2,958.75	-14,200.19