# California Pines CSD Balance Sheet

As of February 28, 2022

	Feb 28, 22
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	44,477.44
1010.1 · Reserve Savings Account	261.12
1010.2 · Plumas 1638 - Airport Acct	23,916.33
1010.3 · Plumas Bank operating 1010.4 · Cash Drawer	190,031.01
	471.78
Total Checking/Savings	259,157.68
Accounts Receivable	
1090 · AR Clearing Account	194,235.50
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	87,598.50
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	1,372.00
Total Other Current Assets	1,681.45
Total Current Assets	348,437.63
Fixed Assets	
FIXED ASSET	
Accumulated Depreciation	-1,626,952.90
1200 · Land	80,494.17
1210 · Buildings	445,258.53
1210.1 · Infastructure	263,962.00
1220 · Firetruck Engines 1220.1 · Transportation vehicles	883,191.42
1220.2 · Furniture and Equipment	209,887.29 287,677.17
Total FIXED ASSET	543,517.68
Total Fixed Assets	543,517.68
TOTAL ASSETS	891,955.31
LIABILITIES & EQUITY Liabilities	:
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	-2,263.53
Total Accounts Payable	
	-2,263.53
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	7,125.30
2155.2 · CalPERS Contributions	18,885.69
2155.3 · Payroll Liabilities	13,502.67
CURRENT LIABILITIES - Other	-47.99
Total CURRENT LIABILITIES	39,465.67
Total Other Current Liabilities	39,465.67
Total Current Liabilities	37,202.14

## California Pines CSD Balance Sheet

As of February 28, 2022

Feb 28, 22
1,534.50
1,534.50
58,593.66
60,128.16
97,330.30
-802.78 936,650.77 -141,222.98
794,625.01
891,955.31

## California Pines CSD Profit & Loss

February 2022

	Feb 22
Ordinary Income/Expense	
Income	
EF Utility Income not Categorized	12,782.91
Total EF	12,782.91
GOV F 4870.1 · Lot Mowing Income	-288.00
Total GOV F	-288.00
4190 · Interest Income	0.93
Total Income	12,495.84
Gross Profit	12,495.84
Expense	
BENEFITS 5020 · Retirement	13,616.60
5045 · Health Insurance	3,156.79
Total BENEFITS	16,773.39
CAPITAL OUTLAY	
5360 · Capital Expence-Structures	75,000.00
Total CAPITAL OUTLAY	75,000.00
PR	
5010 · Directors Stipend	500.00
5010.1 · Gross Wages	40,506.90
5010.3 · sick pay	5,969.50
5010.4 · Holiday pay	1,909.60
5010.6 · Contracted Fire Pay	10,789.20
5010.7 · Employer PR taxes	8,610.39
Total PR	68,285.59
SS 5060 · Communications	272.41
5090.1 · Dump Fees	372.41
5120 · R&M Equiptment	931.00 61.91
5130 · R&M - Facilities	1,272.67
5150 · Dues and Subscriptions	•
5180 · Professional Services	100.15
5180.6 · Permits & licencing	3,254.17
5190 · Publications and Legal Notices	1,663.00
5220 · District Expense	50.00 50.00
5250.1 · Fuel	964.79
5260 · Utilities	1,965.52
Total SS	10,685.62
5160.2 · Bank Service Charges	15.00
Total Expense	170,759.60
Net Ordinary Income	-158,263.76
Income	-158,263.76

### California Pines CSD Profit & Loss

July 2021 through February 2022

	Jul '21 - Feb 22
Ordinary Income/Expense Income	
EF	
Utility Income not Categorized	12,782.91
4620 · Sewer Income	37,431.29
4620.1 · Trash Income	28,375.85
4620.2 · Water Income	38,014.47
4870.4 · Misc. Enterprise Income	25.00
Total EF	116,629.52
GENERAL FUND	
4010 · Current Secured Taxes	55,713.41
4020 · Current unsecured Taxes	4,546.44
4030 · Prior Secured Taxes	30,808.39
4040 · Prior Unsecured Taxes	10.51
4080 · Supplemental Taxes	633.96
4451 · HOPTR	521.52
4890.3 · Other GF Income	1.03
Total GENERAL FUND	92,235.26
GOV F	
4060 · Current assessments-Fire	197,318.00
4065 · Prior assessments- Fire	161.72
4870.1 · Lot Mowing Income	8,445.00
4870.2 Pest Control Income	3,006.87
4890.1 · Fire Assignment Income	700,188.46
Total GOV F	909,120.05
4060.1 Current assessments-CSD	3,767.81
4060.2 · Current assessments-Refuse	13,579.00
4065.1 Prior assessments- CSD	85,356.49
4190 · Interest Income	63.39
4870.3 · Returned Check Charges	30.00
Total Income	1,220,781.52
Gross Profit	1,220,781.52
Expense	
BENEFITS	
5020 · Retirement	88,670.32
5035 · Workmans Comp	22,624.95
5045 · Health Insurance	28,456.20
Total BENEFITS	139,751.47
CAPITAL OUTLAY	
5350 · Capital Expense - Land	36,624.07
5360 · Capital Expence-Structures	75,000.00
5370 · Capital Expense - Equipment	80,795.00
Total CAPITAL OUTLAY	192,419.07
PR	
Lawsuit Wages	183,999.98
5010 · Directors Stipend	4,000.00
5010.1 · Gross Wages	340,760.11
5010.3 · sick pay	17,015.76
5010.4 · Holiday pay	20,395.10
5010.5 · vacation	603.75
5010.6 · Contracted Fire Pay	139,348.62
5010.7 · Employer PR taxes	50,566.97
Total PR	756,690.29

#### California Pines CSD Profit & Loss

July 2021 through February 2022

\$5050 · Uniforms		Jul '21 - Feb 22
5050   Uniforms	SS	
18,519.56   18,519.56   18,519.56   5080   Meals   10,300.22   5090   Lake Station Expense   196.45   5090   Lake Station Expense   196.45   5090.1   Dump Fees   8,032.00   5100   Insurance Expliab   58,772.21   5120   R&M Equiptment   28,000.60   7,199.37   5140   Medical Equiptment   1,416.45   5150   Dues and Subscriptions   7,984.33   5170   Office Supplies   4,991.04   5170.2   Fees   573.68   5180.2   Forfessional Services   16,166.64   5180.1   Water Test Expense   47,600.00   5180.2   Legal Expense   47,600.00   5180.4   Physical & Drug Test Expense   571.00   5180.4   Physical & Drug Test Expense   5200   Lease Expense   5,718.83   5201   Lease Expense   5,718.83   5221.1   Safety Expense   5,718.83   5221.1   Safety Expense   2,810.00   5250   Training & Travel   5250.1   Fuel   5250.00   Training & Travel   5250.1   Fuel   5250.00   5370.2   Computer expense   1,380,404.50   5370.2   Computer expense   1,380,404.50   Total SS   287,110.89   5160.2   Bank Service Charges   6,8.00   6,8.00   6,8.00   6,8.00   6,9.00   6,		4,236.99
10,300.22		18,519.56
196.45   5090.1 · Dump Fees   8,032.00   5190.1 · Dump Fees   5,000.00   5190.1 · Dump Fees   5,772.21   5120 · R&M Equiptment   28,000.60   5130 · R&M - Facilities   7,199.37   5140 · Medical Equiptment   1,416.45   5150 · Dues and Subscriptions   7,984.33   5170.0 · Grice Supplies   4,991.04   5170.1 · Postage and Delivery   573.68   5180.1 · Portiessional Services   16,168.64   5180.1 · Water Test Expense   862.50   5180.2 · Legal Expense   571.00   5180.6 · Permits & licencing   2,334.82   5190.0 · Lease Expense   571.00   5180.6 · Permits & licencing   2,334.82   5190.0 · Lease Expense   3,366.64   5220 · District Expense   3,366.64   5220 · District Expense   2,810.00   5250 · Training & Travel   7,771.14   5250.1 · Fuel   32,908.81   5260 · Utilities   10,517.73   5370.2 · Computer expense   1,799.00   Total SS   287,110.89   Total Expense   1,380,404.50   Computer Expense   1,580,000   Computer Expense   1,600,000   Computer Expe		10,300.22
\$090.1 · Dump Fees		196.45
S100 - Insurance Exp-liab		8,032.00
5120 - R&M Equiptment       28,000.00         5130 - R&M - Facilities       7,199.37         5140 - Medical Equiptment       1,416.45         5150 - Dues and Subscriptions       7,984.33         5170 - Office Supplies       4,991.04         5170.1 - Postage and Delivery       573.68         5170.2 - Fees       573.68         5180 - Professional Services       16,168.64         5180 - Professional Services       862.50         5180.1 - Water Test Expense       47,600.00         5180.4 - Physical & Drug Test Expense       571.00         5180.5 - Permits & licencing       2,334.82         5190 - Publications and Legal Notices       3,366.64         5200 - Lease Expense       3,718.83         5231 - Safety Expense       2,810.00         5250 - Training & Travel       7,771.14         5250 - Training & Travel       32,908.81         5250 - Training & Travel       10,517.73         5370.2 - Computer expense       1,799.00         Total SS         5160.2 - Bank Service Charges       68.00         5160.3 - Miscellaneous Expense       1,380,404.50         Net Ordinary Income         Other Income         Other Income	5100 Angurance Expliah	58,772.21
5130 - R&M - Facilities       7,199.37         5140 - Medical Equiptment       1,416.45         5150 - Dues and Subscriptions       7,984.33         5170 - Office Supplies       4,991.04         5170.1 - Postage and Delivery       810.38         5170.2 - Fees       573.68         5180 - Professional Services       16,168.64         5180.1 - Water Test Expense       47,600.00         5180.2 - Legal Expense       571.00         5180.4 - Physical & Drug Test Expense       571.00         5180.6 - Permits & licencing       648.50         5190 - Publications and Legal Notices       648.50         5200 - Lease Expense       3,366.64         5200 - District Expense       2,810.00         5250 - Training & Travel       7,771.14         5250 - Training & Travel       7,771.14         5250 - Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       1,380.404.50         Net Ordinary Income         Other Income         Other Income         Other Income         Other Expense	5100 · Ilisurance Exp-nas	28,000.60
1416.45		7.199.37
1514   Medical Eduphics   7,984.33   5170   Office Supplies   4,991.04   5170.1   Postage and Delivery   573.68   5180   Professional Services   16,166.64   5180.1   Water Test Expense   47,600.00   5180.2   Legal Expense   47,600.00   5180.4   Physical & Drug Test Expense   571.00   5180.6   Permits & licencing   2,334.62   5190   Publications and Legal Notices   5200   Lease Expense   3,366.64   5200   Lease Expense   2,810.00   5231.1   Safety Expense   2,810.00   5250   Training & Travel   5250.1   Fuel   5250.1   Fuel   5250.1   Fuel   5250.1   Fuel   5260   Utilities   10,517.73   5370.2   Computer expense   1,380,404.50   Total SS   287,110.89   Total Expense   1,380,404.50   Net Ordinary Income   -159,622.98   Total Other Income   CPS   4460   Airport CA Disbursement   20,000.00   Total Other Income   COther		· ·
1710   Office Supplies   4,991.04		·
5170.1 - Postage and Delivery       810.38         5170.2 - Fees       573.68         5180 - Professional Services       16,168.64         5180.1 - Water Test Expense       862.50         5180.2 - Legal Expense       47,600.00         5180.4 - Physical & Drug Test Expense       571.00         5180.6 - Permits & licencing       2,334.82         5190 - Publications and Legal Notices       648.50         5200 - Lease Expense       3,366.64         5220 - District Expense       8,718.83         5231.1 - Safety Expense       2,810.00         5250 - Training & Travel       32,908.81         5250 - Training & Travel       32,908.81         5250 - Utilities       10,517.73         5370.2 - Computer expense       1,799.00         Total SS       287,110.89         5160.2 - Bank Service Charges       68.00         5160.3 - Miscellaneous Expense       4,364.78         Total Expense       1,380,404.50         Net Ordinary Income       -159,622.98         Other Income/Expense       20,000.00         Other Income       20,000.00         Total Offs       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00 <t< th=""><td></td><td>•</td></t<>		•
S170.1 * Professional Services   573.68		•
5180. Professional Services       16,168.64         5180.1 Water Test Expense       862.50         5180.2 Legal Expense       47,600.00         5180.6 Physical & Drug Test Expense       571.00         5180.6 Permits & licencing       2,334.82         5190 Publications and Legal Notices       648.50         5200 Lease Expense       3,366.64         5200 District Expense       8,718.83         5231.1 Safety Expense       2,810.00         5250.1 Training & Travel       32,908.81         5250.1 Fuel       32,908.81         5250.1 Fuel       32,908.81         5260 Utilities       10,517.73         5370.2 Computer expense       1,799.00         Total SS         5160.2 Bank Service Charges       68.00         5160.3 Miscellaneous Expense       4,364.78         Total Expense         Other Income       -159,622.98         Other Income         Other Income       20,000.00         Total Other Income         Other Expense       1,600.00         Other Expense       1,600.00         Other Expense       1,600.00         Net Other Income       18,400.00	5170.1 · Postage and Delivery	_
5180.1 · Water Test Expense       862.50         5180.2 · Legal Expense       47,600.00         5180.4 · Physical & Drug Test Expense       571.00         5180.6 · Permits & licencing       2,334.82         5190 · Publications and Legal Notices       648.50         5200 · Lease Expense       3,366.64         5200 · District Expense       2,810.00         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       7,771.14         5250 · Training & Travel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income/Expense       1,380,404.50         Net Ordinary Income       -159,622.98         Other Income/Expense         Other Income       20,000.00         Total Other Income         Other Expense       1,600.00         Other Expense       1,600.00         Net Other Income       18,400.00         Net Other Income		
18.0.1   Valer Test Expense		•
S180.4 - Physical & Drug Test Expense   571.00	5180.1 · Water Test Expense	
5180.4 · Physical & Drug Test Expense       571.00         5180.6 · Permits & licencing       2,334.82         5190 · Publications and Legal Notices       648.50         5200 · Lease Expense       3,366.64         5220 · District Expense       2,810.00         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       32,908.81         5250.1 · Fuel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income       -159,622.98         Other Income       -159,622.98         Other Income       20,000.00         Total OfFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Net Other Expense       1,600.00         Net Other Income       1,600.00          Net Other Income       18,400.00	5180,2 · Legal Expense	*
5180.6 · Permits & licencing       2,334.82         5190 · Publications and Legal Notices       648.50         5200 · Lease Expense       3,366.64         5220 · District Expense       8,718.83         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       32,908.81         5250 · Training & Travel       32,908.81         5250 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS       287,110.89         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense       1,380,404.50         Net Ordinary Income       -159,622.98         Other Income       20,000.00         Other Income       20,000.00         Total OFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Net Other Income       1,600.00         Net Other Income       1,600.00          Net Other Income       18,400.00	5180.4 · Physical & Drug Test Expense	571.00
5190 · Publications and Legal Notices       648.50         5200 · Lease Expense       3,366.64         5220 · District Expense       8,718.83         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       7,771.14         5250.1 · Fuel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income/Expense       1,380,404.50         Other Income         OFS       20,000.00         4460 · Airport CA Disbursement       20,000.00         Total Other Income         Other Expense       1,600.00         Other Expense       1,600.00         Net Other Income       18,400.00         Net Other Income       18,400.00          Net Other Income       18,400.00	5180 6 · Permits & licencing	2,334.82
5200 · Lease Expense       3,366.64         5220 · District Expense       8,718.83         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       7,771.14         5250.1 · Fuel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income/Expense       1,380,404.50         Net Ordinary Income         OFS       4460 · Airport CA Disbursement       20,000.00         Total OFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Ask My Accountant       1,600.00         Net Other Income       18,400.00          Net Other Income       18,400.00	5100 · Publications and I egal Notices	648.50
5220 · District Expense       8,718.83         5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       32,908.81         5250.1 · Fuel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income       -159,622.98         Other Income         OFS       20,000.00         Total OFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Other Expense       1,600.00         Net Other Income       18,400.00		3,366.64
5231.1 · Safety Expense       2,810.00         5250 · Training & Travel       7,771.14         5250.1 · Fuel       32,908.81         5260 · Utilities       10,517.73         5370.2 · Computer expense       1,799.00         Total SS         5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense         Other Income/Expense       1,380,404.50         Net Ordinary Income       -159,622.98         Other Income/Expense       20,000.00         OFS       20,000.00         Total OFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Net Other Expense       1,600.00         Net Other Income       18,400.00	•	8,718.83
1,771.14   32,908.81   5250.1 · Fuel   32,908.81   5260 · Utilities   10,517.73   5370.2 · Computer expense   1,799.00		2.810.00
32,908.81   32,908.81   5250.1 · Fuel   32,908.81   5250.1 · Fuel   10,517.73   5370.2 · Computer expense   1,799.00		,
10,517.73   1,799.00   1,799.00   1,600.00	_	·
1,799.00   1,799.00   1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,799.00     1,889.40.48     1,880.40.458     1,380.404.50     1,380.404.50     1,380.404.50     1,380.404.50     1,59,622.98     1,380.404.50     1,59,622.98     1,59,622.98     1,59,622.98     1,59,622.98     1,500.00     1,59,622.98     1,500.00     1,59,622.98     1,500.00     1,59,622.98     1,500.00     1,59,622.98     1,500.00     1,500		· · · · · · · · · · · · · · · · · · ·
Total SS 287,110.89  5160.2 · Bank Service Charges 68.00 5160.3 · Miscellaneous Expense 1,380,404.50  Total Expense 1,380,404.50  Net Ordinary Income -159,622.98  Other Income/Expense Other Income OFS 4460 · Airport CA Disbursement 20,000.00  Total OFS 20,000.00  Other Expense 80000 · Ask My Accountant 1,600.00  Total Other Expense 1,600.00  Net Other Income 18,400.00		·
5160.2 · Bank Service Charges       68.00         5160.3 · Miscellaneous Expense       4,364.78         Total Expense       1,380,404.50         Net Ordinary Income       -159,622.98         Other Income/Expense       -159,622.98         Other Income       20,000.00         Total OFS       20,000.00         Total Other Income       20,000.00         Other Expense       1,600.00         Total Other Expense       1,600.00         Net Other Income       18,400.00	5370.2 · Computer expense	1,799.00
Total Expense   4,364.78	Total SS	287,110.89
Total Expense	5160.2 · Bank Service Charges	
Net Ordinary Income         -159,622.98           Other Income/Expense         -159,622.98           Other Income         OFS           4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00	5160.3 · Miscellaneous Expense	4,364.78
Net Ordinary Intentie           Other Income         OFS           OFS         4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00	Total Expense	1,380,404.50
Other Income/Expense           OFS         4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00	Net Ordinary Income	-159,622.98
Other Income         20,000.00           OFS         4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00		
OFS 4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense 80000 · Ask My Accountant         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00	•	
4460 · Airport CA Disbursement         20,000.00           Total OFS         20,000.00           Total Other Income         20,000.00           Other Expense 80000 · Ask My Accountant         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00		
Total OFS 20,000.00  Total Other Income 20,000.00  Other Expense 1,600.00  Total Other Expense 1,600.00  Net Other Income 18,400.00	***	20,000.00
Total Other Income         20,000.00           Other Expense 80000 · Ask My Accountant         1,600.00           Total Other Expense         18,400.00           Net Other Income         141,222,98	4460 · Airport CA Disbursement	
Other Expense 80000 · Ask My Accountant         1,600.00           Total Other Expense         1,600.00           Net Other Income         18,400.00	Total OFS	20,000.00
80000 · Ask My Accountant       1,600.00         Total Other Expense       1,600.00         Net Other Income       18,400.00	Total Other Income	20,000.00
Total Other Expense 1,600.00  Net Other Income 18,400.00		1,600.00
Net Other Income 18,400.00	•	
Net Other Income	Total Other Expense	
Net Income -141,222.98	Net Other Income	
	Net Income	-141,222.98