

California Pines CSD
Balance Sheet
 As of February 28, 2022

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

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Accrual Basis

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Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,534.50
Total LONG TERM LIABILITIES	1,534.50
Silverado Loan	58,593.66
Total Long Term Liabilities	60,128.16
Total Liabilities	97,330.30
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	936,650.77
Net Income	-141,222.98
Total Equity	794,625.01
TOTAL LIABILITIES & EQUITY	891,955.31

California Pines CSD
Profit & Loss
 February 2022

	<u>Feb 22</u>
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 Expencc-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	372.41
5090.1 · Dump Fees	931.00
5120 · R&M Equipment	61.91
5130 · R&M - Facilities	1,272.67
5150 · Dues and Subscriptions	100.15
5180 · Professional Services	3,254.17
5180.6 · Permits & licencing	1,663.00
5190 · Publications and Legal Notices	50.00
5220 · District Expense	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
Net Income	<u><u>-158,263.76</u></u>

California Pines CSD
Profit & Loss
 July 2021 through February 2022

	<u>Jul '21 - Feb 22</u>
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	<u>116,629.52</u>
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	<u>92,235.26</u>
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	<u>909,120.05</u>
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	<u>1,220,781.52</u>
Gross Profit	<u>1,220,781.52</u>
Expense	
BENEFITS	
5020 · Retirement	88,670.32
5035 · Workmans Comp	22,624.95
5045 · Health Insurance	28,456.20
Total BENEFITS	<u>139,751.47</u>
CAPITAL OUTLAY	
5350 · Capital Expense - Land	36,624.07
5360 · Capital Expense-Structures	75,000.00
5370 · Capital Expense - Equipment	80,795.00
Total CAPITAL OUTLAY	<u>192,419.07</u>
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	<u>756,690.29</u>

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California Pines CSD
Profit & Loss
July 2021 through February 2022

	Jul '21 - Feb 22
SS	
5050 · Uniforms	4,236.99
5060 · Communications	18,519.56
5080 · Meals	10,300.22
5090 · Lake Station Expense	196.45
5090.1 · Dump Fees	8,032.00
5100 · Insurance Exp-liab	58,772.21
5120 · R&M Equipment	28,000.60
5130 · R&M - Facilities	7,199.37
5140 · Medical Equipment	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	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	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
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	
Other Income	
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
Net Income	-141,222.98