

California Pines CSD
Profit & Loss
 July through December 2022

	Jul - Dec 22
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	109,554.09
4620 · Sewer Income	1,140.00
4620.1 · Trash Income	162.00
4620.2 · Water Income	161.25
4870 · Discounts and Fees	4.00
Total EF	111,021.34
GENERAL FUND	-32.65
GOV F	
4870.1 · Lot Mowing Income	147.34
4870.2 · Pest Control Income	51.00
4890.1 · Fire Assignment Income	1,125,323.93
Total GOV F	1,125,522.27
4190 · Interest Income	7.99
Total Income	1,236,518.95
Gross Profit	1,236,518.95
Expense	
BENEFITS	
Housing	2,460.00
5020 · Retirement	56,696.96
5035 · Workmans Comp	10,269.01
5045 · Health Insurance	29,674.22
Total BENEFITS	99,100.19
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	135,876.28
CAPITAL OUTLAY - Other	2,250.00
Total CAPITAL OUTLAY	138,126.28
PR	
5010 · Directors Stipend	3,000.00
5010.1 · Gross Wages	309,100.88
5010.3 · sick pay	6,828.63
5010.4 · Holiday pay	14,817.21
5010.5 · vacation	6,048.04
5010.6 · Contracted Fire Pay	406,213.24
5010.7 · Employer PR taxes	19,810.83
Total PR	765,818.83
SS	
5050 · Uniforms	4,199.75
5060 · Communications	13,080.20
5080 · Meals	13,250.82
5090.1 · Dump Fees	5,304.25
5100 · Insurance Exp-liab	57,065.41
5120 · R&M Equipment	11,160.58
5130 · R&M - Facilities	1,833.43
5140 · Medical Equipment	9,322.70
5150 · Dues and Subscriptions	17,194.32
5170 · Office Supplies	4,926.71
5170.1 · Postage and Delivery	500.00
5170.2 · Fees	3,414.06
5180 · Professional Services	10,058.06
5180.1 · Water Test Expense	270.00
5180.2 · Legal Expense	660.00
5180.3 · sewer expense	2,137.53

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Accrual Basis

California Pines CSD
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	<u>Jul - Dec 22</u>
5180.4 · Physical & Drug Test Expense	162.00
5180.6 · Permits & licencing	756.07
5190 · Publications and Legal Notices	250.00
5200 · Lease Expense	996.90
5220 · District Expense	250.00
5231.1 · Safety Expense	10,865.45
5250 · Training & Travel	346.11
5250.1 · Fuel	25,132.41
5260 · Utilities	8,143.72
5370.1 · Accounting Expense	162.60
Total SS	<u>201,443.08</u>
5160.2 · Bank Service Charges	30.00
Total Expense	<u>1,204,518.38</u>
Net Ordinary Income	32,000.57
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	4,827.10
Total Other Expense	<u>4,827.10</u>
Net Other Income	<u>-4,827.10</u>
Net Income	<u><u>27,173.47</u></u>

California Pines CSD
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	108,731.12
1010.1 · Reserve Savings Account	26,223.40
1010.2 · Plumas 1638 - Airport Acct	23,926.06
1010.3 · Plumas Bank operating	52,765.46
1010.4 · Cash Drawer	471.78
Total Checking/Savings	212,117.82
Accounts Receivable	
1090 · AR Clearing Account	207,725.25
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	101,088.25
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	196.00
Total Other Current Assets	505.45
Total Current Assets	313,711.52
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	543,517.68
Total Fixed Assets	543,517.68
TOTAL ASSETS	857,229.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	352.54
Total Accounts Payable	352.54
Other Current Liabilities	
CURRENT LIABILITIES	
2030 · COMP ABSENCES PAYABLE	
2030.2 · Vacation	7,125.30
Total 2030 · COMP ABSENCES PAYABLE	7,125.30
2155 · Customer Credits	-48.75
2155.2 · CalPERS Contributions	-3,863.42
2155.3 · Payroll Liabilities	33,472.27
CURRENT LIABILITIES - Other	-461.34
Total CURRENT LIABILITIES	36,224.06
Total Other Current Liabilities	36,224.06
Total Current Liabilities	36,576.60
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00

Balance Sheet

As of December 31, 2022

	Dec 31, 22
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	47,957.55
Total Long Term Liabilities	49,318.55
Total Liabilities	85,895.15
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	744,963.36
Net Income	27,173.47
Total Equity	771,334.05
TOTAL LIABILITIES & EQUITY	857,229.20
