

**California Pines CSD
 Profit & Loss
 July through September 2022**

	<u>Jul - Sep 22</u>
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	48,888.57
4620 · Sewer Income	456.00
4620.1 · Trash Income	67.50
4620.2 · Water Income	64.50
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Total EF	49,476.57
GOV F	
4870.1 · Lot Mowing Income	195.34
4870.2 · Pest Control Income	21.00
4890.1 · Fire Assignment Income	207,163.68
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Total GOV F	207,380.02
4190 · Interest Income	3.02
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Total Income	256,859.61
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Gross Profit	256,859.61
Expense	
BENEFITS	
Housing	860.00
5020 · Retirement	22,424.97
5045 · Health Insurance	19,187.24
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Total BENEFITS	42,472.21
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	2,212.50
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Total CAPITAL OUTLAY	2,212.50
PR	
5010 · Directors Stipend	1,500.00
5010.1 · Gross Wages	146,817.93
5010.3 · sick pay	1,461.00
5010.4 · Holiday pay	4,643.01
5010.5 · vacation	4,527.14
5010.6 · Contracted Fire Pay	76,327.00
5010.7 · Employer PR taxes	6,734.67
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Total PR	242,010.75
SS	
5050 · Uniforms	1,873.00
5060 · Communications	10,767.54
5080 · Meals	14,340.00
5090.1 · Dump Fees	1,898.75
5100 · Insurance Exp-liab	510.30
5120 · R&M Equipment	7,533.94
5130 · R&M - Facilities	1,331.72
5150 · Dues and Subscriptions	957.85
5170 · Office Supplies	3,112.80
5170.1 · Postage and Delivery	113.39
5170.2 · Fees	29.34
5180 · Professional Services	5,129.59
5180.1 · Water Test Expense	90.00
5180.3 · sewer expense	2,137.53
5190 · Publications and Legal Notices	150.00
5200 · Lease Expense	201.89
5220 · District Expense	150.00
5231.1 · Safety Expense	10,404.00
5250.1 · Fuel	18,282.11

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	<u>Jul - Sep 22</u>
5260 · Utilities	4,174.72
5370.1 · Accounting Expense	<u>162.60</u>
Total SS	83,351.07
5160.2 · Bank Service Charges	<u>25.00</u>
Total Expense	<u>370,071.53</u>
Net Ordinary Income	-113,211.92
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	<u>-6,771.88</u>
Total Other Expense	<u>-6,771.88</u>
Net Other Income	<u>6,771.88</u>
Net Income	<u><u>-106,440.04</u></u>

California Pines CSD
Profit & Loss
 September 2022

	<u>Sep 22</u>
Ordinary Income/Expense	
Income	
EF	
Utility Income not Categorized	21,071.84
4620.1 · Trash Income	13.50
Total EF	21,085.34
GOV F	
4870.2 · Pest Control Income	3.00
Total GOV F	3.00
4190 · Interest Income	0.98
Total Income	21,089.32
Gross Profit	21,089.32
Expense	
BENEFITS	
5020 · Retirement	9,394.47
5045 · Health Insurance	4,005.96
Total BENEFITS	13,400.43
CAPITAL OUTLAY	
5370 · Capital Expense - Equipment	1,125.00
Total CAPITAL OUTLAY	1,125.00
PR	
5010 · Directors Stipend	500.00
5010.1 · Gross Wages	50,132.55
5010.3 · sick pay	387.00
5010.4 · Holiday pay	2,314.81
5010.5 · vacation	2,564.64
5010.7 · Employer PR taxes	1,602.31
Total PR	57,501.31
SS	
5060 · Communications	2,058.23
5080 · Meals	3,720.00
5090.1 · Dump Fees	1,029.00
5120 · R&M Equipment	2,062.32
5150 · Dues and Subscriptions	100.15
5170 · Office Supplies	2,818.61
5170.2 · Fees	-2.00
5180 · Professional Services	2,117.00
5180.1 · Water Test Expense	45.00
5190 · Publications and Legal Notices	50.00
5200 · Lease Expense	113.44
5220 · District Expense	50.00
5250.1 · Fuel	3,891.74
5260 · Utilities	1,490.55
Total SS	19,544.04
5160.2 · Bank Service Charges	15.00
Total Expense	91,585.78
Net Ordinary Income	-70,496.46

California Pines CSD
Profit & Loss
September 2022

	<u>Sep 22</u>
Other Income/Expense	
Other Expense	
80000 · Ask My Accountant	-6,771.88
	<u>-6,771.88</u>
Total Other Expense	-6,771.88
	<u>-6,771.88</u>
Net Other Income	6,771.88
	<u>6,771.88</u>
Net Income	<u><u>-63,724.58</u></u>

California Pines CSD
Balance Sheet
 As of September 30, 2022

	Sep 30, 22
ASSETS	
Current Assets	
Checking/Savings	
Fire Bank Account	-82,857.67
1010.1 · Reserve Savings Account	226.14
1010.2 · Plumas 1638 - Airport Acct	23,923.35
1010.3 · Plumas Bank operating	-5,564.81
1010.4 · Cash Drawer	471.78
Total Checking/Savings	-63,801.21
Accounts Receivable	
1090 · AR Clearing Account	207,814.75
1100 · Doubtful Accounts	-106,637.00
Total Accounts Receivable	101,177.75
Other Current Assets	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	671.00
Total Other Current Assets	980.45
Total Current Assets	38,356.99
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	581,874.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2010 · Accounts Payable	302.77
Total Accounts Payable	302.77
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	-11,337.07
2155.3 · Payroll Liabilities	36,153.85
CURRENT LIABILITIES - Other	-461.34
Total CURRENT LIABILITIES	31,431.99
Total Other Current Liabilities	31,431.99
Total Current Liabilities	31,734.76

California Pines CSD
Balance Sheet
As of September 30, 2022

	<u>Sep 30, 22</u>
Long Term Liabilities	
LONG TERM LIABILITIES	
2190 · Deposit Liabilities	1,361.00
Total LONG TERM LIABILITIES	1,361.00
Silverado Loan	51,502.92
Total Long Term Liabilities	52,863.92
Total Liabilities	84,598.68
Equity	
3050 · Reserve-CP	-802.78
32000 · Retained Earnings	604,518.81
Net Income	-106,440.04
Total Equity	497,275.99
TOTAL LIABILITIES & EQUITY	581,874.67