

California Pines CSD
Profit & Loss Budget vs. Actual
January 2018

	Jan 18	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
ENTERPRISE FUNDS			
4620 · Sewer Income	4,370.00	3,583.33	786.67
4620.1 · Trash Income	2,515.60	1,958.33	557.27
4620.2 · Water Income	3,999.00	3,400.00	599.00
4870 · Misc Enterprise Income	-30.00	0.00	-30.00
Total ENTERPRISE FUNDS	10,854.60	8,941.66	1,912.94
GOVERNMENTAL FUNDS			
GENERAL FUND			
4010 · Current Secured Taxes	49,736.07	49,987.66	-251.59
4020 · Current unsecured Taxes	3,238.39	2,887.52	350.87
4030 · Prior Secured Taxes	2,002.72	2,136.09	-133.37
4040 · Prior Unsecured Taxes	78.30	51.64	26.66
4080 · Supplemental Taxes	146.68	126.28	20.40
4451 · HOPTR	579.56	599.69	-20.13
Total GENERAL FUND	55,781.72	55,788.88	-7.16
4060 · Current assessments-Fire	178,475.00	170,075.00	8,400.00
4060.1 · Current assessments-CSD	57,811.50	53,155.49	4,656.01
4060.2 · Current assessments-Refuse	14,278.00	13,606.00	672.00
4065 · Prior assessments- Fire	10,414.59	0.00	10,414.59
4065.1 · Prior assessments- CSD	6,449.81	9,002.19	-2,552.38
4065.2 · Prior assessments-Refuse	1,173.39	1,751.81	-578.42
4870.2 · Pest Control Income	465.00	408.33	56.67
Total GOVERNMENTAL FUNDS	324,849.01	303,787.70	21,061.31
4190 · Interest Income	0.82	0.03	0.79
4890 · Cash Overages	1.10	0.00	1.10
Total Income	335,705.53	312,729.39	22,976.14
Gross Profit	335,705.53	312,729.39	22,976.14
Expense			
BENEFITS			
5020 · Retirement	3,524.31	5,308.30	-1,783.99
Total BENEFITS	3,524.31	5,308.30	-1,783.99
OTHER CHARGES			
5290 · Long Term Debt	0.00	1,000.00	-1,000.00
5295 · Reserve for Encumbrances	-9.56	0.00	-9.56
Total OTHER CHARGES	-9.56	1,000.00	-1,009.56
PAYROLL			
5010 · Directors Stipend	500.00	490.00	10.00
5010.1 · Gross Wages	26,697.39	27,854.53	-1,157.14
5010.2 · Health Stipend	1,800.00	2,352.00	-552.00
5010.3 · sick pay	1,283.94	490.00	793.94
5010.4 · Holiday pay	1,470.92	1,429.13	41.79
5010.5 · vacation	0.00	816.64	-816.64
5010.6 · Contracted Fire Pay	13,153.00	0.00	13,153.00
5010.7 · Employer PR taxes	4,506.04	1,178.10	3,327.94
Total PAYROLL	49,411.29	34,610.40	14,800.89
SUPPLIES AND SERVICES			
5050 · Uniforms	120.66	208.33	-87.67
5060 · Communications	1,062.26	1,099.96	-37.70
5080 · Meals	0.00	62.46	-62.46
5090 · Lake Station Expense	0.00	166.66	-166.66
5090.1 · Dump Fees	686.00	875.00	-189.00
5100 · Insurance Exp-liab	1,195.33	0.00	1,195.33
5120 · R&M Equipment	1,119.83	1,999.97	-880.14
5130 · R&M - Facilities	3,144.23	16.66	3,127.57
5140 · Medical Equipment	0.00	116.66	-116.66
5150 · Dues and Subscriptions	390.00	391.64	-1.64
5170 · Office Supplies	210.56	299.98	-89.42
5170.1 · Postage and Delivery	0.00	79.98	-79.98
5170.2 · Fees	28.84	116.62	-87.78
5180 · Professional Services	1,652.50	913.31	739.19
5180.1 · Water Test Expense	127.50	200.00	-72.50
5180.2 · Legal Expense	0.00	16.66	-16.66
5180.3 · sewer expense	0.00	416.66	-416.66

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Accrual Basis

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5180.4 · Physical & Drug Test Expense	0.00	41.64	-41.64
5180.6 · Permits & licencing	236.00	416.66	-180.66
5200 · Lease Expense	0.00	149.98	-149.98
5220 · District Expense	100.00	168.31	-68.31
5231.1 · Safety Expense	303.17	249.98	53.19
5250 · Training & Travel	384.20	574.98	-190.78
5250.1 · Fuel	492.96	841.64	-348.68
5260 · Utilities	1,550.76	1,333.31	217.45
5370.1 · Accounting Expense	0.00	133.30	-133.30
5370.2 · Computer expense	0.00	83.30	-83.30
Total SUPPLIES AND SERVICES	12,804.80	10,973.65	1,831.15
5160.1 · Cash Shortages	0.50	0.00	0.50
5160.3 · Miscellaneous Expense	0.00	29.13	-29.13
5160.4 · Collections (LM)	809.90		
Total Expense	66,541.24	51,921.48	14,619.76
Net Ordinary Income	269,164.29	260,807.91	8,356.38
Net Income	269,164.29	260,807.91	8,356.38
