

**California Pines CSD**  
**Profit & Loss Budget vs. Actual**  
 July 1 through August 9, 2018

	Jul 1 - Aug 9, 18	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>EF</b>			
4620 · Sewer Income	4,598.00	54,000.00	-49,402.00
4620.1 · Trash Income	2,876.00	28,500.00	-25,624.00
4620.2 · Water Income	4,224.75	51,000.00	-46,775.25
4870 · Discounts and Fees	8.91	-500.00	508.91
<b>Total EF</b>	11,707.66	133,000.00	-121,292.34
<b>GF</b>			
<b>GENERAL FUND</b>			
4010 · Current Secured Taxes	0.00	71,000.00	-71,000.00
4020 · Current unsecured Taxes	0.00	6,000.00	-6,000.00
4030 · Prior Secured Taxes	0.00	4,200.00	-4,200.00
4040 · Prior Unsecured Taxes	0.00	1,300.00	-1,300.00
4080 · Supplemental Taxes	0.00	500.00	-500.00
4100 · Prior Supplemental Taxes	0.00	1,150.00	-1,150.00
4890.3 · Other GF Income	50.00	0.00	50.00
<b>Total GENERAL FUND</b>	50.00	84,150.00	-84,100.00
4060 · Current assessments-Fire	0.00	254,000.00	-254,000.00
4060.1 · Current assessments-CSD	0.00	85,500.00	-85,500.00
4060.2 · Current assessments-Refuse	0.00	23,000.00	-23,000.00
4065 · Prior assessments- Fire	0.00	10,600.00	-10,600.00
4065.1 · Prior assessments- CSD	0.00	6,600.00	-6,600.00
4065.2 · Prior assessments-Refuse	0.00	2,400.00	-2,400.00
4870.1 · Lot Mowing Income	-215.00	50,000.00	-50,215.00
4870.2 · Pest Control Income	483.00	5,800.00	-5,317.00
4890.1 · Fire Assignment Income	244,704.50	450,000.00	-205,295.50
<b>Total GF</b>	245,022.50	972,050.00	-727,027.50
4190 · Interest Income	10.74	90.00	-79.26
4890 · Cash Overages	1.52	0.00	1.52
<b>Total Income</b>	256,742.42	1,105,140.00	-848,397.58
<b>Gross Profit</b>	256,742.42	1,105,140.00	-848,397.58
<b>Expense</b>			
<b>BENEFITS</b>			
5020 · Retirement	13,931.28	62,500.00	-48,568.72
5035 · Workmans Comp	35,446.99	35,446.99	0.00
<b>Total BENEFITS</b>	49,378.27	97,946.99	-48,568.72
<b>CAPITAL OUTLAY</b>			
5370 · Capital Expense - Equipment	0.00	75,000.00	-75,000.00
<b>Total CAPITAL OUTLAY</b>	0.00	75,000.00	-75,000.00
<b>OTHER CHARGES</b>			
5290 · Long Term Debt	4,112.00	14,500.00	-10,388.00
5300 · Interest on Long-Term Debt	0.00	7,500.00	-7,500.00
5310 · Penalties	0.00	3,000.00	-3,000.00
5340 · Assessment Collection Fees	0.00	5,207.00	-5,207.00
<b>Total OTHER CHARGES</b>	4,112.00	30,207.00	-26,095.00

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<b>PR</b>			
5010 · Directors Stipend	500.00	6,000.00	-5,500.00
5010.1 · Gross Wages	39,539.51	413,814.00	-374,274.49
5010.2 · Health Stipend	1,800.00	28,350.00	-26,550.00
5010.3 · sick pay	151.25	4,000.00	-3,848.75
5010.4 · Holiday pay	968.62	18,290.00	-17,321.38
5010.5 · vacation	0.00	14,129.00	-14,129.00
5010.6 · Contracted Fire Pay	0.00	208,000.00	-208,000.00
5010.7 · Employer PR taxes	2,161.53	22,097.00	-19,935.47
<b>Total PR</b>	<b>45,120.91</b>	<b>714,680.00</b>	<b>-669,559.09</b>
<b>SS</b>			
5050 · Uniforms	0.00	2,500.00	-2,500.00
5060 · Communications	1,448.27	15,000.00	-13,551.73
5080 · Meals	1,892.48	5,500.00	-3,607.52
5090 · Lake Station Expense	0.00	1,100.00	-1,100.00
5090.1 · Dump Fees	808.50	10,000.00	-9,191.50
5100 · Insurance Exp-liab	29,398.26	29,398.26	0.00
5120 · R&M Equipment	3,643.43	30,000.00	-26,356.57
5130 · R&M - Facilities	663.09	8,000.00	-7,336.91
5140 · Medical Equipment	0.00	1,200.00	-1,200.00
5150 · Dues and Subscriptions	215.00	5,000.00	-4,785.00
5170 · Office Supplies	12.48	2,500.00	-2,487.52
5170.1 · Postage and Delivery	0.00	3,000.00	-3,000.00
5170.2 · Fees	35.56	694.00	-658.44
5180 · Professional Services	0.00	8,000.00	-8,000.00
5180.1 · Water Test Expense	40.00	1,500.00	-1,460.00
5180.4 · Physical & Drug Test Expense	0.00	900.00	-900.00
5180.6 · Permits & licencing	0.00	4,000.00	-4,000.00
5190 · Publications and Legal Notices	0.00	200.00	-200.00
5200 · Lease Expense	345.26	2,500.00	-2,154.74
5220 · District Expense	178.07	3,000.00	-2,821.93
5230 · District Special Expense	799.00	1,300.00	-501.00
5231.1 · Safety Expense	183.80	5,000.00	-4,816.20
5250 · Training & Travel	320.22	4,500.00	-4,179.78
5250.1 · Fuel	7,193.32	22,000.00	-14,806.68
5260 · Utilities	1,250.50	16,000.00	-14,749.50
5370.1 · Accounting Expense	0.00	1,500.00	-1,500.00
5370.2 · Computer expense	0.00	1,000.00	-1,000.00
<b>Total SS</b>	<b>48,427.24</b>	<b>185,292.26</b>	<b>-136,865.02</b>
5160.2 · Bank Service Charges	0.00	55.00	-55.00
5160.3 · Miscellaneous Expense	0.00	4,000.00	-4,000.00
5160.4 · Collections (LM)	0.00	5,000.00	-5,000.00
<b>Total Expense</b>	<b>147,038.42</b>	<b>1,112,181.25</b>	<b>-965,142.83</b>
<b>Net Ordinary Income</b>	<b>109,704.00</b>	<b>-7,041.25</b>	<b>116,745.25</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>OFS</b>			
4460 · Airport CA Disbursement	0.00	10,000.00	-10,000.00
6060 · Operating Transfers in	0.00	82,940.00	-82,940.00
<b>Total OFS</b>	<b>0.00</b>	<b>92,940.00</b>	<b>-92,940.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>92,940.00</b>	<b>-92,940.00</b>

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Other Expense			
OFU			
7010 · Operating Transfers - out	0.00	82,940.00	-82,940.00
Total OFU	0.00	82,940.00	-82,940.00
Total Other Expense	0.00	82,940.00	-82,940.00
Net Other Income	0.00	10,000.00	-10,000.00
Net Income	<u>109,704.00</u>	<u>2,958.75</u>	<u>106,745.25</u>