

**CALIFORNIA PINES COMMUNITY SERVICES DISTRICT
FY 2019/2020 BUDGET**

<i>ORIGINAL BUDGET APPROVED: BUDGET AMENDED:</i>	GENERAL	FIRE	CON FIRE	MOWING	ROADS	VECTOR	SEWER	WATER	TRASH	AIRPORT	TOTAL ALL FUNDS
REVENUES											
ENTERPRISE FUNDS											
4460 · Airport Income (CA Dispersment)											\$ -
4620 · Sewer Income							53100				\$ 53,100.00
4620.1 · Trash Income									30565		\$ 30,565.00
4620.2 · Water Income								48390			\$ 48,390.00
4870/4870.4 · Fees/Misc Enterprise Income						275	275	275	275		\$ 1,100.00
GOVERNMENTAL FUNDS											
Modoc County Taxes (1%)											
4010 · Current Secured Taxes	83200										\$ 83,200.00
4020 · Current unsecured Taxes	3400										\$ 3,400.00
4030 · Prior Secured Taxes	4500										\$ 4,500.00
4040 · Prior Unsecured Taxes	100										\$ 100.00
4080 · Supplemental Taxes	420										\$ 420.00
4451 · HOPTR	1150										\$ 1,150.00
4460.1 State Aid / Grant		10000.00								10000.00	\$ 20,000.00
4580 · Federal Aid / Grant											\$ -
4890.3 · Other GF Income											\$ -
Cal Pines Special Assessments											
4060 · Current assessments-Fire		257900.00									\$ 257,900.00
4060.1 · Current assessments-CSD					22490.00		32005.00	32005.00			\$ 86,500.00
4060.2 · Current assessments-Refuse									20600.00		\$ 20,600.00
4065 · Prior assessments- Fire		14800.00									\$ 14,800.00
4065.1 · Prior assessments- CSD					3931.20		5594.40	5594.40			\$ 15,120.00
4065.2 · Prior assessments-Refuse									2700.00		\$ 2,700.00
Services											
4870.1 · Lot Mowing Income				42000.00							\$ 42,000.00
4870.2 · Pest Control Income						5580.00					\$ 5,580.00
4890.1 · Fire Assignment Income			731377.68								\$ 731,377.68
4890.2 · Fire Income - Other			30.00								\$ 30.00
4190 · Interest Income	55.00										\$ 55.00
4890 · Cash Overages											\$ -

**CALIFORNIA PINES COMMUNITY SERVICES DISTRICT
FY 2019/2020 BUDGET**

<i>ORIGINAL BUDGET APPROVED: BUDGET AMENDED:</i>	GENERAL	FIRE	CON FIRE	MOWING	ROADS	VECTOR	SEWER	WATER	TRASH	AIRPORT	TOTAL ALL FUNDS
TOTAL INCOME PROJECTED	92825.00	282700.00	731407.68	42000.00	26421.20	5855.00	90974.40	86264.40	54140.00	10000.00	\$ 1,422,587.68
EXPENSES											
Benefits											
5020 · Retirement		21821.80	8339.10	0.00	4750.90	1925.00	12189.10	10910.90	16555.00	508.20	\$ 77,000.00
5035 · Workmans Comp		\$ 9,280.88	\$ 6,029.51	\$ 6,497.17	\$ 3,435.09	\$ 8,813.21	\$ 7,889.02	\$ 11,969.94	\$ 1,391.85	\$ 367.45	\$ 55,674.12
Other											
5350 · Capital Expense - Land											\$ -
5370 · Capital Expense - Equipment		75000.00									\$ 75,000.00
5340 · Assessment Collection Fees		2445.28			82.08		116.68	116.68	2445.28		\$ 5,206.00
4345 · Bad Debt				23000.00							\$ 23,000.00
5295 · Reserve for Encumbrances											\$ -
Payroll											
5010 · Directors Stipend		1200.00	900.00	600.00	240.00	240.00	1200.00	1200.00	360.00	60.00	\$ 6,000.00
5010.1 · Gross Wages		255563.40	30237.45	41859.82	19397.08	12764.20	47238.80	47238.80	25779.18	4849.27	\$ 484,928.00
5010.2 · Health Stipend		25155.00	1620.00	3708.00	1746.00	1089.00	3802.50	3802.50	2290.50	436.50	\$ 43,650.00
5010.3 · sick pay		3750.00	450.00	660.00	300.00	210.00	825.00	825.00	405.00	75.00	\$ 7,500.00
5010.4 · Holiday pay		14275.00	810.00	2048.00	970.00	593.00	2022.50	2022.50	1266.50	242.50	\$ 24,250.00
5010.5 · vacation		6846.20	1075.05	1335.42	596.04	441.36	1820.10	1820.10	816.72	149.01	\$ 14,900.00
5010.6 · Contracted Fire Pay			325000.00								\$ 325,000.00
5010.7 · Employer PR taxes		8489.40	7779.30	2711.40	1213.68	890.88	3647.40	3647.40	1659.12	303.42	\$ 30,342.00
SUPPLIES AND SERVICES											
5040 · Agriculture		8.00	4.00	6.00	1.50	1.50	72.00	8.00	3.50	0.50	\$ 105.00
5050 · Uniforms		2200.00	200.00	75.00	75.00	25.00	160.00	160.00	100.00	5.00	\$ 3,000.00
5060 · Communications		8000.00	3500.00	400.00	800.00	800.00	1400.00	1400.00	1400.00	100.00	\$ 17,800.00
5080 · Meals		100.00	6500.00		50.00	50.00	100.00	100.00	100.00		\$ 7,000.00
5090 · Lake Station Expense		1200.00	300.00								\$ 1,500.00
5090.1 · Dump Fees								8300.00			\$ 8,300.00
5100 · Insurance Exp-liab		4308.78	4308.78	4000.00	3999.00	1000.00	5000.00	5000.00	5000.00	2566.00	\$ 35,182.56
5120 · R&M Equipment		15750.00	7000.00	1500.00	3000.00	700.00	7000.00	3000.00	2000.00	50.00	\$ 40,000.00
5130 · R&M - Facilities		5100.00		1000.00	900.00	700.00	9000.00	4250.00	4000.00	50.00	\$ 25,000.00
5140 · Medical Equipment		600.00									\$ 600.00

**CALIFORNIA PINES COMMUNITY SERVICES DISTRICT
FY 2019/2020 BUDGET**

<i>ORIGINAL BUDGET APPROVED: BUDGET AMENDED:</i>	GENERAL	FIRE	CON FIRE	MOWING	ROADS	VECTOR	SEWER	WATER	TRASH	AIRPORT	TOTAL ALL FUNDS
5150 · Dues and Subscriptions		2000.00		50.00	300.00	200.00	1750.00	1750.00	700.00	50.00	\$ 6,800.00
5170 · Office Supplies		400.00	250.00	250.00	80.00	80.00	400.00	400.00	140.00		\$ 2,000.00
5170.1 · Postage and Delivery			180.00	620.00	72.00	72.00	360.00	360.00	136.00		\$ 1,800.00
5170.2 · Fees				50.00		50.00	75.00	75.00	50.00		\$ 300.00
5180 · Professional Services		2000.00	1500.00	1000.00	400.00	400.00	2000.00	2000.00	600.00	100.00	\$ 10,000.00
5180.1 · Water Test Expense								1500.00			\$ 1,500.00
5180.4 · Physical & Drug Test Expense		400.00	100.00	50.00	50.00	50.00	50.00	50.00	50.00		\$ 800.00
5180.6 · Permits & licencing					100.00	200.00	2600.00	1100.00			\$ 4,000.00
5190 · Publications and Legal Notices		40.00	30.00	20.00	8.00	8.00	40.00	40.00	12.00	2.00	\$ 200.00
5200 · Lease Expense		420.00	315.00	210.00	84.00	84.00	420.00	420.00	126.00	21.00	\$ 2,100.00
5220 · District Expense		700.00	525.00	350.00	140.00	140.00	700.00	700.00	245.00		\$ 3,500.00
5230 · District Special Expense	1000.00										\$ 1,000.00
5231.1 · Safety Expense		10000.00	3000.00	500.00	500.00	500.00	500.00	500.00	500.00		\$ 16,000.00
5250 · Training & Travel		1500.00	500.00				1500.00	1500.00			\$ 5,000.00
5250.1 · Fuel		7500.00	14000.00	1000.00	2900.00	600.00	1500.00	1500.00	5000.00		\$ 34,000.00
5260 · Utilities		4000.00	1200.00	500.00	800.00	500.00	4500.00	5500.00	1000.00		\$ 18,000.00
5370.1 · Accounting Expense		250.00	125.00	187.50	50.00	50.00	250.00	250.00	75.00	12.50	\$ 1,250.00
5370.2 · Computer expense		60.00	30.00	45.00	12.00	12.00	60.00	60.00	21.00		\$ 300.00
											\$ -
5160.1 · Cash Shortages											\$ -
5160.2 · Bank Service Charges				100.00							\$ 100.00
5160.3 · Miscellaneous Expense											\$ -
5160.4 · Collections (Lot Mow)				3000.00							\$ 3,000.00
2190.1 · Due to Other Governments IRS											\$ -
TOTAL EXPENSE PROJECTED	1000.00	490363.74	425808.19	97333.31	47052.37	33189.15	120188.10	115176.82	82527.65	9948.35	\$ 1,422,587.68
6060 · Operating Transfers in					20322.79	19787.84	29346.69	24123.27	37891.14		
7010 · Operating Transfers Out	91825.00		38646.73								
NET PROFIT (LOSS) PROJECTED	0.00	-207663.74	266952.76	-55333.31	-308.38	-7546.31	132.99	-4789.15	9503.49	51.65	0.00

NET FIRE FUND = 3955.71

**CALIFORNIA PINES COMMUNITY SERVICES DISTRICT
FY 2019/2020 BUDGET**

<i>ORIGINAL BUDGET APPROVED:</i>	GENERAL	FIRE	CON FIRE	MOWING	ROADS	VECTOR	SEWER	WATER	TRASH	AIRPORT	TOTAL ALL FUNDS
<i>BUDGET AMENDED:</i>											

NOTES:

Administrative Overhead Allocation Calculation used for this budget period:
Fire 20%, Con Fire 15%, Mowing 10%, Sewer 20%, Water 20%, Trash 6%, Vector 4%, Roads 4%, Airport 1%.

Workers Comp includes thre Board Directors and Volunteers coverage.
 2019-2020 Audit- Monica Derner CPA \$

Classic Misc	UAL lump payment = \$5269.
Pepra Misc.	UAL lump payment = \$852.
Classic Safety Fire	UAL lump payment = \$4172.
Pepra Safety Fire	UAL lump payment = \$1670.
TOTAL UAL	\$11,963.00