

**California Pines CSD**  
**Profit & Loss YTD Comparison**  
**July 2021 through June 2022**

|                                     | Jul '21 - Jun 22 | Jul '21 - Jun 22 |
|-------------------------------------|------------------|------------------|
| Ordinary Income/Expense             |                  |                  |
| Income                              |                  |                  |
| EF                                  |                  |                  |
| Utility Income not Categorized      | 17,632.35        | 17,632.35        |
| 4620 · Sewer Income                 | 50,197.19        | 50,197.19        |
| 4620.1 · Trash Income               | 38,745.80        | 38,745.80        |
| 4620.2 · Water Income               | 50,621.88        | 50,621.88        |
| 4870 · Discounts and Fees           | 73.00            | 73.00            |
| 4870.4 · Misc. Enterprise Income    | 25.00            | 25.00            |
| Total EF                            | 157,295.22       | 157,295.22       |
| GENERAL FUND                        |                  |                  |
| 4010 · Current Secured Taxes        | 194,991.86       | 194,991.86       |
| 4020 · Current unsecured Taxes      | 4,546.44         | 4,546.44         |
| 4030 · Prior Secured Taxes          | 30,808.39        | 30,808.39        |
| 4040 · Prior Unsecured Taxes        | 10.51            | 10.51            |
| 4080 · Supplemental Taxes           | 633.96           | 633.96           |
| 4451 · HOPTR                        | 521.52           | 521.52           |
| 4890.3 · Other GF Income            | 2.09             | 2.09             |
| Total GENERAL FUND                  | 231,514.77       | 231,514.77       |
| GOV F                               |                  |                  |
| 4060 · Current assessments-Fire     | 197,318.00       | 197,318.00       |
| 4065 · Prior assessments- Fire      | 161.72           | 161.72           |
| 4870.1 · Lot Mowing Income          | 58,806.94        | 58,806.94        |
| 4870.2 · Pest Control Income        | 4,184.50         | 4,184.50         |
| 4890.1 · Fire Assignment Income     | 714,526.86       | 714,526.86       |
| Total GOV F                         | 974,998.02       | 974,998.02       |
| 4060.1 · Current assessments-CSD    | 3,767.81         | 3,767.81         |
| 4060.2 · Current assessments-Refuse | 13,579.00        | 13,579.00        |
| 4065.1 · Prior assessments- CSD     | 85,356.49        | 85,356.49        |
| 4190 · Interest Income              | 67.41            | 67.41            |
| Total Income                        | 1,466,578.72     | 1,466,578.72     |
| Gross Profit                        | 1,466,578.72     | 1,466,578.72     |
| Expense                             |                  |                  |
| BENEFITS                            |                  |                  |
| Housing                             | 2,400.00         | 2,400.00         |
| 5020 · Retirement                   | 116,803.11       | 116,803.11       |
| 5035 · Workmans Comp                | 36,811.97        | 36,811.97        |
| 5045 · Health Insurance             | 36,450.24        | 36,450.24        |
| Total BENEFITS                      | 192,465.32       | 192,465.32       |
| CAPITAL OUTLAY                      |                  |                  |
| 5350 · Capital Expense - Land       | 36,624.07        | 36,624.07        |
| 5360 · Capital Expenche-Structures  | 75,000.00        | 75,000.00        |
| 5370 · Capital Expense - Equipment  | 80,795.00        | 80,795.00        |
| Total CAPITAL OUTLAY                | 192,419.07       | 192,419.07       |
| PR                                  |                  |                  |
| Lawsuit Wages                       | 183,999.98       | 183,999.98       |
| 5010 · Directors Stipend            | 6,000.00         | 6,000.00         |
| 5010.1 · Gross Wages                | 533,961.80       | 533,961.80       |
| 5010.2 · Health Stipend             | 259.38           | 259.38           |
| 5010.3 · sick pay                   | 18,238.34        | 18,238.34        |
| 5010.4 · Holiday pay                | 22,445.20        | 22,445.20        |
| 5010.5 · vacation                   | 16,270.51        | 16,270.51        |
| 5010.6 · Contracted Fire Pay        | 139,348.62       | 139,348.62       |
| 5010.7 · Employer PR taxes          | 41,663.24        | 41,663.24        |
| Total PR                            | 962,187.07       | 962,187.07       |

# California Pines CSD

## Profit & Loss YTD Comparison

### July 2021 through June 2022

|                                       | Jul '21 - Jun 22    | Jul '21 - Jun 22    |
|---------------------------------------|---------------------|---------------------|
| SS                                    |                     |                     |
| 5050 · Uniforms                       | 10,030.24           | 10,030.24           |
| 5060 · Communications                 | 24,967.43           | 24,967.43           |
| 5080 · Meals                          | 13,633.16           | 13,633.16           |
| 5090 · Lake Station Expense           | 342.09              | 342.09              |
| 5090.1 · Dump Fees                    | 13,226.00           | 13,226.00           |
| 5100 · Insurance Exp-liab             | 58,772.21           | 58,772.21           |
| 5120 · R&M Equipment                  | 50,001.99           | 50,001.99           |
| 5130 · R&M - Facilities               | 23,021.71           | 23,021.71           |
| 5140 · Medical Equipment              | 1,416.45            | 1,416.45            |
| 5150 · Dues and Subscriptions         | 8,284.78            | 8,284.78            |
| 5170 · Office Supplies                | 6,283.76            | 6,283.76            |
| 5170.1 · Postage and Delivery         | 2,527.64            | 2,527.64            |
| 5170.2 · Fees                         | 769.63              | 769.63              |
| 5180 · Professional Services          | 21,777.41           | 21,777.41           |
| 5180.1 · Water Test Expense           | 1,042.50            | 1,042.50            |
| 5180.2 · Legal Expense                | 47,600.00           | 47,600.00           |
| 5180.4 · Physical & Drug Test Expense | 903.00              | 903.00              |
| 5180.6 · Permits & licencing          | 2,507.82            | 2,507.82            |
| 5190 · Publications and Legal Notices | 949.50              | 949.50              |
| 5200 · Lease Expense                  | 5,132.63            | 5,132.63            |
| 5220 · District Expense               | 8,968.83            | 8,968.83            |
| 5231.1 · Safety Expense               | 2,881.00            | 2,881.00            |
| 5250 · Training & Travel              | 15,364.26           | 15,364.26           |
| 5250.1 · Fuel                         | 45,735.54           | 45,735.54           |
| 5260 · Utilities                      | 17,332.88           | 17,332.88           |
| 5370.2 · Computer expense             | 1,799.00            | 1,799.00            |
| <b>Total SS</b>                       | <b>385,271.46</b>   | <b>385,271.46</b>   |
| 5160.2 · Bank Service Charges         | 120.80              | 120.80              |
| 5160.3 · Miscellaneous Expense        | 4,364.78            | 4,364.78            |
| <b>Total Expense</b>                  | <b>1,736,828.50</b> | <b>1,736,828.50</b> |
| <b>Net Ordinary Income</b>            | <b>-270,249.78</b>  | <b>-270,249.78</b>  |
| Other Income/Expense                  |                     |                     |
| Other Income                          |                     |                     |
| OFS                                   |                     |                     |
| 4460 · Airport CA Disbursement        | 30,000.00           | 30,000.00           |
| <b>Total OFS</b>                      | <b>30,000.00</b>    | <b>30,000.00</b>    |
| <b>Total Other Income</b>             | <b>30,000.00</b>    | <b>30,000.00</b>    |
| Other Expense                         |                     |                     |
| 80000 · Ask My Accountant             | 30,000.00           | 30,000.00           |
| <b>Total Other Expense</b>            | <b>16,036.55</b>    | <b>16,036.55</b>    |
| <b>Net Other Income</b>               | <b>16,036.55</b>    | <b>16,036.55</b>    |
| <b>Net Income</b>                     | <b>13,963.45</b>    | <b>13,963.45</b>    |
|                                       | <b>-256,286.33</b>  | <b>-256,286.33</b>  |

**California Pines CSD**  
**Profit & Loss**  
 June 2022

|                                       | <u>Jun 22</u> |
|---------------------------------------|---------------|
| Ordinary Income/Expense               |               |
| Income                                |               |
| EF                                    |               |
| Utility Income not Categorized        | 4,958.31      |
| Total EF                              | 4,958.31      |
| GENERAL FUND                          |               |
| 4890.3 · Other GF Income              | 1.06          |
| Total GENERAL FUND                    | 1.06          |
| GOV F                                 |               |
| 4870.1 · Lot Mowing Income            | 1,019.94      |
| 4890.1 · Fire Assignment Income       | 14,338.40     |
| Total GOV F                           | 15,358.34     |
| 4190 · Interest Income                | 0.98          |
| Total Income                          | 20,318.69     |
| Gross Profit                          | 20,318.69     |
| Expense                               |               |
| BENEFITS                              |               |
| 5020 · Retirement                     | 7,550.28      |
| 5045 · Health Insurance               | 740.68        |
| Total BENEFITS                        | 8,290.96      |
| PR                                    |               |
| 5010 · Directors Stipend              | 500.00        |
| 5010.1 · Gross Wages                  | 50,611.60     |
| 5010.2 · Health Stipend               | 259.38        |
| 5010.3 · sick pay                     | 400.00        |
| 5010.5 · vacation                     | 825.00        |
| 5010.7 · Employer PR taxes            | 1,604.56      |
| Total PR                              | 54,200.54     |
| SS                                    |               |
| 5050 · Uniforms                       | 3,777.00      |
| 5060 · Communications                 | 971.13        |
| 5080 · Meals                          | 3,045.00      |
| 5120 · R&M Equipment                  | 12,449.86     |
| 5130 · R&M - Facilities               | 11,295.16     |
| 5150 · Dues and Subscriptions         | 100.15        |
| 5170.1 · Postage and Delivery         | 500.00        |
| 5180 · Professional Services          | 1,609.27      |
| 5180.1 · Water Test Expense           | 90.00         |
| 5190 · Publications and Legal Notices | 100.00        |
| 5200 · Lease Expense                  | 831.52        |
| 5220 · District Expense               | 100.00        |
| 5250 · Training & Travel              | 5,153.60      |
| 5250.1 · Fuel                         | 7,761.89      |
| 5260 · Utilities                      | 1,489.07      |
| Total SS                              | 49,273.65     |
| 5160.2 · Bank Service Charges         | 5.00          |
| Total Expense                         | 111,770.15    |
| Net Ordinary Income                   | -91,451.46    |
| Other Income/Expense                  |               |
| Other Expense                         |               |
| 80000 · Ask My Accountant             | 17,036.55     |

1:33 PM  
07/20/22  
Accrual Basis

California Pines CSD  
Profit & Loss  
June 2022

---

|                     | <u>Jun 22</u>             |
|---------------------|---------------------------|
| Total Other Expense | <u>17,036.55</u>          |
| Net Other Income    | <u>-17,036.55</u>         |
| Net Income          | <u><u>-108,488.01</u></u> |