

**California Pines CSD**  
**Profit & Loss**  
 July through September 2025

	Jul - Sep 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>CSD income</b>	
<b>EF</b>	
Utility Income not Categorized	64,537.75
<b>Total EF</b>	64,537.75
<b>Total CSD income</b>	64,537.75
<b>GOV F</b>	
4060 · Current assessments-Fire	65,577.51
<b>Total GOV F</b>	65,577.51
<b>Total Income</b>	130,115.26
<b>Gross Profit</b>	130,115.26
<b>Expense</b>	
<b>BENEFITS</b>	
Housing	1,600.00
5020 · Retirement	25,983.07
5035 · Workmans Comp	17,372.51
5045 · Health Insurance	24,052.70
<b>Total BENEFITS</b>	69,008.28
Credit Card	1,891.71
Employee Reimbursement	429.00
<b>PR</b>	
5010 · Directors Stipend	-514.20
5010.1 · Gross Wages	104,872.23
5010.2 · Health Stipend	1,312.50
5010.3 · sick pay	1,656.54
5010.4 · Holiday pay	729.56
5010.5 · vacation	7,220.81
5010.7 · Employer PR taxes	3,034.30
<b>Total PR</b>	118,311.74
<b>SS</b>	
5060 · Communications	2,952.75
5080 · Meals	28.84
5090.1 · Dump Fees	4,179.00
5100 · Insurance Exp-liab	710.76
5120 · R&M Equipment	7,557.82
5130 · R&M - Facilities	6,375.91
5170 · Office Supplies	1,537.55
5170.1 · Postage and Delivery	565.60
5180 · Professional Services	4,625.00
5180.1 · Water Test Expense	240.00
5180.6 · Permits & licencing	4,100.00
5220 · District Expense	225.00
5250 · Training & Travel	1,085.00
5250.1 · Fuel	5,853.50
5260 · Utilities	5,738.69
<b>Total SS</b>	45,775.42
5160.2 · Bank Service Charges	106.00
<b>Total Expense</b>	235,522.15
<b>Net Ordinary Income</b>	-105,406.89
<b>Net Income</b>	-105,406.89

**California Pines CSD**  
**Balance Sheet**  
 As of September 30, 2025

	<u>Sep 30, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Fire Bank Account	2,044.40
Premium Business 2741	150,495.28
1010.1 · Reserve Savings Account	305.77
1010.2 · Plumas 1638 - Airport Acct	44,027.42
1010.3 · Plumas Bank operating	-85,811.57
1010.4 · Cash Drawer	471.78
8496 · Fire Account (NEW) 8496	66,038.87
<b>Total Checking/Savings</b>	<u>177,571.95</u>
<b>Accounts Receivable</b>	
1090 · AR Clearing Account	205,413.00
1100 · Doubtful Accounts	-106,637.00
<b>Total Accounts Receivable</b>	<u>98,776.00</u>
<b>Other Current Assets</b>	
1110 · Due from other Funds	309.45
12000 · *Undeposited Funds	280.00
<b>Total Other Current Assets</b>	<u>589.45</u>
<b>Total Current Assets</b>	<u>276,937.40</u>
<b>Fixed Assets</b>	
<b>FIXED ASSET</b>	
Accumulated Depreciation	-2,009,528.90
1200 · Land	117,118.24
1210 · Buildings	445,258.53
1210.1 · Infrastructure	263,962.00
1220 · Firetruck Engines	1,069,454.39
1220.1 · Transportation vehicles	221,882.29
1220.2 · Furniture and Equipment	491,641.95
<b>Total FIXED ASSET</b>	<u>599,788.50</u>
<b>Total Fixed Assets</b>	<u>599,788.50</u>
<b>TOTAL ASSETS</b>	<u><u>876,725.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	-745.53
<b>Total Accounts Payable</b>	<u>-745.53</u>
<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	-3,928.12
2030.2 · Vacation	-10,785.57
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	<u>-14,713.69</u>
2155.2 · CalPERS Contributions	-12,708.82
2155.3 · Payroll Liabilities	30,765.51
<b>CURRENT LIABILITIES - Other</b>	<u>-556.14</u>
<b>Total CURRENT LIABILITIES</b>	<u>2,786.86</u>
<b>Total Other Current Liabilities</b>	<u>2,786.86</u>
<b>Total Current Liabilities</b>	<u>2,041.33</u>

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11/09/25

Accrual Basis

# California Pines CSD

## Balance Sheet

As of September 30, 2025

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	<u>Sep 30, 25</u>
<b>Long Term Liabilities</b>	
<b>LONG TERM LIABILITIES</b>	
2190 · Deposit Liabilities	1,361.00
<b>Total LONG TERM LIABILITIES</b>	<u>1,361.00</u>
Silverado Loan	6,594.90
<b>Total Long Term Liabilities</b>	<u>7,955.90</u>
<b>Total Liabilities</b>	9,997.23
<b>Equity</b>	
3050 · Reserve-CP	-884.12
32000 · Retained Earnings	973,019.68
Net Income	-105,406.89
<b>Total Equity</b>	<u>866,728.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>876,725.90</u></u>

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11/09/25

Accrual Basis

**California Pines CSD**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2025**

	Sep 30, 25	Sep 30, 24	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Fire Bank Account	2,044.40	68,083.27	-66,038.87
Premium Business 2741	150,495.28	0.00	150,495.28
1010.1 · Reserve Savings Account	305.77	26,298.74	-25,992.97
1010.2 · Plumas 1638 - Airport Acct	44,027.42	44,015.65	11.77
1010.3 · Plumas Bank operating	-85,811.57	201,547.33	-287,358.90
1010.4 · Cash Drawer	471.78	471.78	0.00
8496 · Fire Account (NEW) 8496	66,038.87	0.00	66,038.87
<b>Total Checking/Savings</b>	<b>177,571.95</b>	<b>340,416.77</b>	<b>-162,844.82</b>
<b>Accounts Receivable</b>			
1090 · AR Clearing Account	205,413.00	205,413.00	0.00
1100 · Doubtful Accounts	-106,637.00	-106,637.00	0.00
<b>Total Accounts Receivable</b>	<b>98,776.00</b>	<b>98,776.00</b>	<b>0.00</b>
<b>Other Current Assets</b>			
1110 · Due from other Funds	309.45	309.45	0.00
12000 · *Undeposited Funds	280.00	280.00	0.00
<b>Total Other Current Assets</b>	<b>589.45</b>	<b>589.45</b>	<b>0.00</b>
<b>Total Current Assets</b>	<b>276,937.40</b>	<b>439,782.22</b>	<b>-162,844.82</b>
<b>Fixed Assets</b>			
<b>FIXED ASSET</b>			
Accumulated Depreciation	-2,009,528.90	-2,009,528.90	0.00
1200 · Land	117,118.24	117,118.24	0.00
1210 · Buildings	445,258.53	445,258.53	0.00
1210.1 · Infrastructure	263,962.00	263,962.00	0.00
1220 · Firetruck Engines	1,069,454.39	1,069,454.39	0.00
1220.1 · Transportation vehicles	221,882.29	221,882.29	0.00
1220.2 · Furniture and Equipment	491,641.95	491,641.95	0.00
<b>Total FIXED ASSET</b>	<b>599,788.50</b>	<b>599,788.50</b>	<b>0.00</b>
<b>Total Fixed Assets</b>	<b>599,788.50</b>	<b>599,788.50</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>876,725.90</b>	<b>1,039,570.72</b>	<b>-162,844.82</b>

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11/09/25

Accrual Basis

**California Pines CSD**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2025**

	Sep 30, 25	Sep 30, 24	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2010 · Accounts Payable	-745.53	-207.53	-538.00
<b>Total Accounts Payable</b>	-745.53	-207.53	-538.00
<b>Other Current Liabilities</b>			
<b>CURRENT LIABILITIES</b>			
<b>2030 · COMP ABSENCES PAYABLE</b>			
2030.1 · Sick	-3,928.12	-3,928.12	0.00
2030.2 · Vacation	-10,785.57	-10,785.57	0.00
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	-14,713.69	-14,713.69	0.00
2155.2 · CalPERS Contributions	-12,708.82	-1,735.63	-10,973.19
2155.3 · Payroll Liabilities	30,765.51	4,887.71	25,877.80
<b>CURRENT LIABILITIES - Other</b>	-556.14	0.00	-556.14
<b>Total CURRENT LIABILITIES</b>	2,786.86	-11,561.61	14,348.47
<b>Total Other Current Liabilities</b>	2,786.86	-11,561.61	14,348.47
<b>Total Current Liabilities</b>	2,041.33	-11,769.14	13,810.47
<b>Long Term Liabilities</b>			
<b>LONG TERM LIABILITIES</b>			
2190 · Deposit Liabilities	1,361.00	1,361.00	0.00
<b>Total LONG TERM LIABILITIES</b>	1,361.00	1,361.00	0.00
Silverado Loan	6,594.90	23,139.96	-16,545.06
<b>Total Long Term Liabilities</b>	7,955.90	24,500.96	-16,545.06
<b>Total Liabilities</b>	9,997.23	12,731.82	-2,734.59
<b>Equity</b>			
3050 · Reserve-CP	-884.12	-884.12	0.00
32000 · Retained Earnings	973,019.68	1,098,613.23	-125,593.55
Net Income	-105,406.89	-70,890.21	-34,516.68
<b>Total Equity</b>	866,728.67	1,026,838.90	-160,110.23
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>876,725.90</b>	<b>1,039,570.72</b>	<b>-162,844.82</b>

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11/09/25

Accrual Basis

**California Pines CSD**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2025**

	% Change
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Fire Bank Account	-97.0%
Premium Business 2741	100.0%
1010.1 · Reserve Savings Account	-98.8%
1010.2 · Plumas 1638 - Airport Acct	0.0%
1010.3 · Plumas Bank operating	-142.6%
1010.4 · Cash Drawer	0.0%
8496 · Fire Account (NEW) 8496	100.0%
<b>Total Checking/Savings</b>	<b>-47.8%</b>
<b>Accounts Receivable</b>	
1090 · AR Clearing Account	0.0%
1100 · Doubtful Accounts	0.0%
<b>Total Accounts Receivable</b>	<b>0.0%</b>
<b>Other Current Assets</b>	
1110 · Due from other Funds	0.0%
12000 · *Undeposited Funds	0.0%
<b>Total Other Current Assets</b>	<b>0.0%</b>
<b>Total Current Assets</b>	<b>-37.0%</b>
<b>Fixed Assets</b>	
<b>FIXED ASSET</b>	
Accumulated Depreciation	0.0%
1200 · Land	0.0%
1210 · Buildings	0.0%
1210.1 · Infastructure	0.0%
1220 · Firetruck Engines	0.0%
1220.1 · Transportation vehicles	0.0%
1220.2 · Furniture and Equipment	0.0%
<b>Total FIXED ASSET</b>	<b>0.0%</b>
<b>Total Fixed Assets</b>	<b>0.0%</b>
<b>TOTAL ASSETS</b>	<b>-15.7%</b>

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11/09/25

Accrual Basis

**California Pines CSD**  
**Balance Sheet Prev Year Comparison**  
**As of September 30, 2025**

	<u>% Change</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts Payable	-259.2%
<b>Total Accounts Payable</b>	-259.2%
<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
2030 · COMP ABSENCES PAYABLE	
2030.1 · Sick	0.0%
2030.2 · Vacation	0.0%
<b>Total 2030 · COMP ABSENCES PAYABLE</b>	0.0%
2155.2 · CalPERS Contributions	-632.2%
2155.3 · Payroll Liabilities	529.5%
<b>CURRENT LIABILITIES - Other</b>	-100.0%
<b>Total CURRENT LIABILITIES</b>	124.1%
<b>Total Other Current Liabilities</b>	124.1%
<b>Total Current Liabilities</b>	117.3%
<b>Long Term Liabilities</b>	
<b>LONG TERM LIABILITIES</b>	
2190 · Deposit Liabilities	0.0%
<b>Total LONG TERM LIABILITIES</b>	0.0%
Silverado Loan	-71.5%
<b>Total Long Term Liabilities</b>	-67.5%
<b>Total Liabilities</b>	-21.5%
<b>Equity</b>	
3050 · Reserve-CP	0.0%
32000 · Retained Earnings	-11.4%
Net Income	-48.7%
<b>Total Equity</b>	-15.6%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>-15.7%</b>

# California Pines CSD

## 2025 Year to Date Budget Comparison 07/01/2025 - 06/30/2026

Estimated Income	12 MONTH PREDICTION	YTD	BALANCE
Utility Income	\$190,000.00	\$64,537.75	\$125,462.25
Secured and Unsecured Taxes	\$125,000.00	\$-	\$125,000.00
Fire Assessments	\$306,000.00	\$65,577.51	\$240,422.49
CSD and Refuse Assessments	\$115,000.00	\$-	\$115,000.00
Lot Mowing	\$72,000.00	\$-	\$72,000.00
Airport Disbursement	\$10,000.00	\$-	\$10,000.00
Interest and Misc Income	\$75.20	\$-	\$75.20
<b>Estimated Income Total</b>	<b>\$818,075.20</b>	<b>\$130,115.26</b>	<b>\$687,959.94</b>
<hr/>			
<b>Estimated Expenses</b>			
Employee Benefits	\$233,713.75	\$69,008.28	\$164,705.47
Employee Wages	\$433,446.77	\$118,311.74	\$315,135.03
Capital Outlay	\$2,577.75		\$2,577.75
Bad Debt and Collection Fees	\$4,804.91		\$4,804.91
Communications	\$12,416.09	\$2,952.75	\$9,463.34
Meals	\$20.45	\$28.84	\$(8.39)
Dump Fees	\$14,516.25	\$4,179.00	\$10,337.25
Insurance Expense	\$48,729.49	\$710.76	\$48,018.73
R&M Facilities	\$25,357.24	\$6,375.91	\$18,981.33
R&M Equipment	\$28,330.85	\$7,557.82	\$20,773.03
Office Supplies and Postage	\$28,271.63	\$2,103.15	\$26,168.48
Legal & Professional Fees	\$31,339.65	\$4,625.00	\$26,714.65
Permits, Testing, and Fees	\$21,925.52	\$4,340.00	\$17,585.52
Safety and Supplies	\$900.00	\$225.00	\$675.00
Training and Travel	\$5,789.39	\$1,085.00	\$4,704.39
Miscellaneous Expense	\$7,748.68	\$2,426.71	\$5,321.97
Fuel	\$17,602.03	\$5,853.50	\$11,748.53
Utilities	\$23,575.32	\$5,738.69	\$17,836.63
<b>Total Expenses</b>	<b>\$941,065.77</b>	<b>\$235,522.15</b>	<b>\$705,543.62</b>