

## Pine Grove Community Service District

## Profit &amp; Loss

July 2023

08/07/23

Cash Basis

|                                       | Park            | Water Department | TOTAL            |
|---------------------------------------|-----------------|------------------|------------------|
| <b>Ordinary Income/Expense</b>        |                 |                  |                  |
| <b>Income</b>                         |                 |                  |                  |
| <b>Park Department</b>                |                 |                  |                  |
| ATT Tower                             | 1,592.50        | 0.00             | 1,592.50         |
| Interest Income                       | 1.05            | 0.00             | 1.05             |
| Rental                                | 25.00           | 0.00             | 25.00            |
| <b>Total Park Department</b>          | <u>1,618.55</u> | <u>0.00</u>      | <u>1,618.55</u>  |
| <b>Reimbursements</b>                 |                 |                  |                  |
| Auto Claim                            | 0.00            | 1,258.96         | 1,258.96         |
| Utilities                             |                 |                  |                  |
| Amador Fire Protection District       | 0.00            | 891.82           | 891.82           |
| <b>Total Utilities</b>                | <u>0.00</u>     | <u>891.82</u>    | <u>891.82</u>    |
| <b>Total Reimbursements</b>           | 0.00            | 2,150.78         | 2,150.78         |
| <b>Water Department</b>               |                 |                  |                  |
| Assessments                           | 0.00            | 110.00           | 110.00           |
| Bulk Water                            | 0.00            | 118.20           | 118.20           |
| Interest Income Water                 | 0.00            | 6.33             | 6.33             |
| Water Sales                           | 0.00            | 35,971.57        | 35,971.57        |
| <b>Total Water Department</b>         | <u>0.00</u>     | <u>36,206.10</u> | <u>36,206.10</u> |
| <b>Total Income</b>                   | <u>1,618.55</u> | <u>38,356.88</u> | <u>39,975.43</u> |
| <b>Gross Profit</b>                   | 1,618.55        | 38,356.88        | 39,975.43        |
| <b>Expense</b>                        |                 |                  |                  |
| <b>Bank &amp; Credit Card Charges</b> | 0.00            | 194.64           | 194.64           |
| <b>Insurance</b>                      |                 |                  |                  |
| Work Comp                             | 0.00            | 1,449.50         | 1,449.50         |
| <b>Total Insurance</b>                | <u>0.00</u>     | <u>1,449.50</u>  | <u>1,449.50</u>  |
| <b>Office</b>                         |                 |                  |                  |
| Software                              | 0.00            | 7.00             | 7.00             |
| <b>Total Office</b>                   | <u>0.00</u>     | <u>7.00</u>      | <u>7.00</u>      |
| <b>Payroll Expenses</b>               |                 |                  |                  |
| <b>Insurance</b>                      |                 |                  |                  |
| Dental                                | 0.00            | 106.28           | 106.28           |
| Medical                               | 0.00            | 1,956.59         | 1,956.59         |
| <b>Total Insurance</b>                | <u>0.00</u>     | <u>2,062.87</u>  | <u>2,062.87</u>  |
| <b>Salaries</b>                       |                 |                  |                  |
| Board                                 | 0.00            | 365.80           | 365.80           |
| Field                                 | 0.00            | 4,218.18         | 4,218.18         |
| General Manager                       | 0.00            | 2,154.20         | 2,154.20         |
| <b>Total Salaries</b>                 | <u>0.00</u>     | <u>6,738.18</u>  | <u>6,738.18</u>  |
| <b>Taxes</b>                          | <u>0.00</u>     | <u>4,891.43</u>  | <u>4,891.43</u>  |
| <b>Total Payroll Expenses</b>         | <u>0.00</u>     | <u>13,692.48</u> | <u>13,692.48</u> |
| <b>Professional Fees</b>              |                 |                  |                  |
| Bookkeeping                           | 0.00            | 4,812.96         | 4,812.96         |
| Legal Fees                            | 0.00            | 1,116.00         | 1,116.00         |
| <b>Total Professional Fees</b>        | <u>0.00</u>     | <u>5,928.96</u>  | <u>5,928.96</u>  |
| <b>Repairs &amp; Maintenance</b>      | 600.00          | 0.00             | 600.00           |
| <b>Utilities</b>                      |                 |                  |                  |
| Electric                              | 0.00            | 992.45           | 992.45           |
| Garbage                               | 303.58          | 0.00             | 303.58           |
| Phone & Internet                      | 0.00            | 251.53           | 251.53           |

**Pine Grove Community Service District**  
**Profit & Loss**  
**July 2023**

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|                     | <u>Park</u>   | <u>Water Department</u> | <u>TOTAL</u>     |
|---------------------|---------------|-------------------------|------------------|
| Water               | 540.18        | 0.00                    | 540.18           |
| Total Utilities     | 843.76        | 1,243.98                | 2,087.74         |
| Total Expense       | 1,443.76      | 22,516.56               | 23,960.32        |
| Net Ordinary Income | 174.79        | 15,840.32               | 16,015.11        |
| Net Income          | <u>174.79</u> | <u>15,840.32</u>        | <u>16,015.11</u> |

**Pine Grove Community Service District**  
**Balance Sheet**  
 As of July 31, 2023

|                                   | Jul 31, 23   |
|-----------------------------------|--------------|
| <b>ASSETS</b>                     |              |
| <b>Current Assets</b>             |              |
| <b>Checking/Savings</b>           |              |
| Bank of Stockton - Park           | 23,800.84    |
| Bank of Stockton - Water          | 149,575.52   |
| CLASS                             | 531,523.08   |
| LAIF                              | 28,934.39    |
| Petty Cash                        | 150.00       |
| <b>Total Checking/Savings</b>     | 733,983.83   |
| <b>Total Current Assets</b>       | 733,983.83   |
| <b>Fixed Assets</b>               |              |
| Accumulated Depreciation          | -72,109.54   |
| Depreciation Expense              |              |
| <b>Park</b>                       |              |
| Park Equipment                    | 2,716.14     |
| Roof for Gazebo                   | 666.68       |
| <b>Total Park</b>                 | 3,382.82     |
| <b>Water</b>                      |              |
| 3" Pump with Hose                 | 291.62       |
| 4' Rock Wall Near Meter           | 433.29       |
| 4" Monitoring Meter               | 872.34       |
| 500,000 Gal Steel Water Tank      | 52,376.66    |
| Ditch Witch Line Locator          | 525.00       |
| Generator for Building            | 466.62       |
| HL90 Leak Locator                 | 126.58       |
| Milwaukee Demo Hammer             | 111.72       |
| Monitoring Meters #2 & #3         | 413.58       |
| Portable Generator                | 541.71       |
| Storage Container at Tank Yard    | 525.08       |
| Tank to 88 Pipeline               | 12,042.52    |
| <b>Total Water</b>                | 68,726.72    |
| <b>Total Depreciation Expense</b> | 72,109.54    |
| <b>Park Assets</b>                |              |
| Park Equipment                    | 177,000.00   |
| Roof for Gazebo                   | 8,000.00     |
| <b>Total Park Assets</b>          | 185,000.00   |
| <b>Water Assets</b>               |              |
| 1/2 Acre Lot on Tank Court        | 40,000.00    |
| 3" Pump with Hose                 | 2,250.00     |
| 4' Rock Wall Near Meter           | 1,600.00     |
| 4" Monitoring Meter               | 14,206.45    |
| 500,000 Gallon Steel Water Tank   | 2,110,033.04 |
| Chevy Truck                       | 3,500.00     |
| Ditch Witch Line Locator          | 4,050.00     |
| Ford Truck                        | 4,000.00     |
| Generator for Building            | 1,600.00     |
| HL90 Leak Locator                 | 323.00       |
| Milwaukee Demo Hammer             | 766.00       |
| Monitoring Meters #2 & #3         | 6,833.92     |
| Portable Generator                | 5,000.00     |
| Storage Container at Tank Yard    | 8,550.00     |
| Tank to 88 Pipeline               | 443,853.65   |
| <b>Total Water Assets</b>         | 2,646,566.06 |
| <b>Total Fixed Assets</b>         | 2,831,566.06 |
| <b>TOTAL ASSETS</b>               | 3,565,549.89 |
| <b>LIABILITIES &amp; EQUITY</b>   |              |

**Pine Grove Community Service District**  
**Balance Sheet**  
As of July 31, 2023

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|                                       | <u>Jul 31, 23</u>          |
|---------------------------------------|----------------------------|
| <b>Equity</b>                         |                            |
| Opening Balance Equity                | 3,559,751.60               |
| Unrestricted Net Assets               | -10,216.82                 |
| Net Income                            | 16,015.11                  |
|                                       | <hr/>                      |
| <b>Total Equity</b>                   | <b>3,565,549.89</b>        |
|                                       | <hr/>                      |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>3,565,549.89</u></b> |