

Pine Grove Community Service District Trial Balance As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

Accnt Description	QB Cash Basis Accounting at Nov 30, 2023		L Bain FY2023 Balance Shee
	Debit	Credit	Debit
Bank of Stockton - Bridge	0.00		
Bank of Stockton - Park	3,752.36		
Bank of Stockton - Water	67,076.64		3,584.00
CLASS	563,973.21		
LAIF	31,545.07		0.00
Petty Cash	150.00		
Accounts Receivable - Water Assessments	0.00		132,035.00
Accounts Receivable - Water Other	0.00		4,750.00
Short Term Lease Receivable - Park			15,258.00
Due from Park Fund			180,582.00
Prepaid Insurance - Water			5,997.00
Long Term Lease Receivable - Park			
Accumulated Depreciation	0.00		
Accumulated Depreciation - Water FY2023 AJE Gap			
Accumulated Depreciation - Park FY2023 AJE Gap			
Park Assets:FY2023 Audit AJE Gap			181,421.00
Park Assets:Park Equipment	177,000.00		
Park Assets:Roof for Gazebo	8,000.00		
Water Assets:FY2023 Audit AJE Gap			2,374,283.94
Water Assets:1/2 Acre Lot on Tank Court	40,000.00		
Water Assets:3" Pump with Hose	2,250.00		
Water Assets:4' Rock Wall Near Meter	1,600.00		
Water Assets:4" Monitoring Meter	14,206.45		
Water Assets:500,000 Gallon Steel Water Tank	2,110,033.04		
Water Assets:Chevy Truck	3,500.00		
Water Assets:Ditch Witch Line Locator	4,050.00		
Water Assets:Ford Truck	4,000.00		
Water Assets:Generator for Building	1,600.00		
Water Assets:HL90 Leak Locator	323.00		
Water Assets:Milwaukee Demo Hammer	766.00		
Water Assets:Monitoring Meters #2 & #3	6,833.92		
Water Assets:Portable Generator	5,000.00		
Water Assets:Storage Container at Tank Yard	8,550.00		
Water Assets:Tank to 88 Pipeline	443,853.65		
Accounts Payable - Water			
Accounts Payable - Park			3,844.00

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

Accnt Description	QB Cash Basis Accounting at Nov 30, 2023		L Bain FY2023 Balance Shee
	Debit	Credit	Debit
Accrued Payroll - Water			
Due to Water Fund			159,310.00
Deferred Inflows of Res-Leases - Park			17,962.00
Loan to Park	69,199.00		
Opening Balance Equity		3,559,751.60	
Unrestricted Net Assets	11,096.50		
Park Department:ATT Tower		7,962.50	
Park Department:Interest Income		3.44	
Park Department:Rental		125.00	
Refunds:Health Insurance		364.48	
Reimbursements:Auto Claim		1,258.96	
Reimbursements:Utilities:Amador Fire Protection District		4,369.60	
Water Department:Assessments		1,570.00	
Water Department:Bulk Water		544.80	
Water Department:Interest Income Class		12,450.13	
Water Department:Interest Income Water		25.77	
Water Department:LAIF Interest Income		2,610.68	
Water Department:Participation Fees		201.88	
Water Department:Water Sales		225,657.56	
Transmission & Distribution:Debt Service CAWP Annual	28,509.76		
Transmission & Distribution:Lab Fees for Analysis	1,633.00		
Transmission & Distribution:Service Charge CAWP O&M	30,438.51		
Transmission & Distribution:Water Purchases	35,431.07		
Advertising & Promotion	1,870.07		
Automotive:Gasoline	1,006.49		
Automotive:Repairs & Maintenance	560.64		
Bank & Credit Card Charges	541.06		
Board Recognition	484.33		
Computer	238.77		
Credit Card Fraud	0.00		
Dues & Subscriptions	722.13		
Depreciation - Water			
Depreciation - Park			
Engineering	420.00		
Insurance:Work Comp	1,449.50		
Insurance:Water - Liability Exp			
License & Permits	917.00		
Office:Alarm	153.00		
Office:Postage & Delivery	132.00		
Office:Software	288.48		
Office:Supplies	801.70		
Payroll Expenses:Insurance:Dental	693.96		
Payroll Expenses:Insurance:Medical	13,927.64		

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Accnt Description	QB Cash Basis Accounting at Nov 30, 2023		L Bain FY2023 Balance Shee
	Debit	Credit	Debit
Payroll Expenses:Salaries:Board	4,115.25		
Payroll Expenses:Salaries:Field	27,837.76		
Payroll Expenses:Salaries:General Manager	10,771.00		
Payroll Expenses:Taxes	13,353.68		
Professional Fees:Audit	7,150.00		
Professional Fees:Bookkeeping	6,112.96		
Professional Fees:Legal Fees	3,348.00		
Professional Fees:Website	893.39		
Refund:Water	544.67		
Repairs & Maintenance	2,570.00		
Repairs & Maintenance:Facility	0.00		
Repairs & Maintenance:Materials	3,238.11		
Repairs & Maintenance:Park Maintenance	17,850.00		
Repairs & Maintenance:Water Line	3,790.73		
Supplies:Park	1,464.69		
Training	1,790.00		
Training:Materials	54.97		
Utilities:Cell Phones	1,080.45		
Utilities:Electric	3,722.55		
Utilities:Garbage	1,605.62		
Utilities:Long Distance Phone	119.20		
Utilities:Phone & Internet	1,261.54		
Utilities:Sewer	4,015.74		
Utilities:Water	1,628.14		
TOTAL	3,816,896.40	3,816,896.40	3,079,026.94
	Diff:	0.00	Diff:

The following information is intended for the Pine Grove Community Service District (PGCSD) Leadership Team to-actual overview is NOT intended to represent an assurance engagement of any kind, is NOT to be utilized for

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

CONFIDENTIAL - Fo

Accnt Description	Audit AJE's - at Items ONLY		Assumed Reliaization of Prepaid Insurance re Water	
	Credit	Debit	Debit	Credit
Bank of Stockton - Bridge				
Bank of Stockton - Park				
Bank of Stockton - Water	3,584.00			
CLASS				
LAIF	574.00			
Petty Cash				
Accounts Receivable - Water Assessments				
Accounts Receivable - Water Other				
Short Term Lease Receivable - Park				
Due from Park Fund	159,310.00			
Prepaid Insurance - Water				5,997.00
Long Term Lease Receivable - Park				
Accumulated Depreciation				
Accumulated Depreciation - Water FY2023 AJE Gap	2,158,735.00			
Accumulated Depreciation - Park FY2023 AJE Gap	154,496.00			
Park Assets:FY2023 Audit AJE Gap				
Park Assets:Park Equipment				
Park Assets:Roof for Gazebo				
Water Assets:FY2023 Audit AJE Gap				
Water Assets:1/2 Acre Lot on Tank Court				
Water Assets:3" Pump with Hose				
Water Assets:4' Rock Wall Near Meter				
Water Assets:4" Monitoring Meter				
Water Assets:500,000 Gallon Steel Water Tank				
Water Assets:Chevy Truck				
Water Assets:Ditch Witch Line Locator				
Water Assets:Ford Truck				
Water Assets:Generator for Building				
Water Assets:HL90 Leak Locator				
Water Assets:Milwaukee Demo Hammer				
Water Assets:Monitoring Meters #2 & #3				
Water Assets:Portable Generator				
Water Assets:Storage Container at Tank Yard				
Water Assets:Tank to 88 Pipeline				
Accounts Payable - Water		5,929.00		
Accounts Payable - Park		3,844.00		

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Accnt Description	Credit	Assumed Reliaization of Prepaid Insurance re Water	
		Debit	Credit
Accrued Payroll - Water	6,055.00		
Due to Water Fund	180,582.00		
Deferred Inflows of Res-Leases - Park	148,383.00		
Loan to Park			
Opening Balance Equity	257,534.94		
Unrestricted Net Assets			
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			
Transmission & Distribution:Lab Fees for Analysis			
Transmission & Distribution:Service Charge CAWP O&M			
Transmission & Distribution:Water Purchases			
Advertising & Promotion			
Automotive:Gasoline			
Automotive:Repairs & Maintenance			
Bank & Credit Card Charges			
Board Recognition			
Computer			
Credit Card Fraud			
Dues & Subscriptions			
Depreciation - Water			
Depreciation - Park			
Engineering			
Insurance:Work Comp			
Insurance:Water - Liability Exp		4,040.41	
License & Permits			
Office:Alarm			
Office:Postage & Delivery			
Office:Software			
Office:Supplies			
Payroll Expenses:Insurance:Dental			
Payroll Expenses:Insurance:Medical		1,956.59	

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Accnt Description	Credit	Debit	Credit
Payroll Expenses:Salaries:Board			
Payroll Expenses:Salaries:Field			
Payroll Expenses:Salaries:General Manager			
Payroll Expenses:Taxes			
Professional Fees:Audit			
Professional Fees:Bookkeeping			
Professional Fees:Legal Fees			
Professional Fees:Website			
Refund:Water			
Repairs & Maintenance			
Repairs & Maintenance:Facility			
Repairs & Maintenance:Materials			
Repairs & Maintenance:Park Maintenance			
Repairs & Maintenance:Water Line			
Supplies:Park			
Training			
Training:Materials			
Utilities:Cell Phones			
Utilities:Electric			
Utilities:Garbage			
Utilities:Long Distance Phone			
Utilities:Phone & Internet			
Utilities:Sewer			
Utilities:Water			
TOTAL	3,079,026.94	5,997.00	5,997.00
	0.00	Diff:	0.00

CONFIDENTIAL - Fo

The following information is intended for the Pine Grove Comrand Board of Director membership only. Inform: to-actual overview is NOT intended to represent an assurance r the purposses of obtaining financing or similar

CONFIDENTIAL - Fo

Pine Grove Community Service District Trial Balance As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

PGCSD Board of Directors/Leadership Team OI

Accnt Description	Reversal of AP @ FY2023 re Vendors Paid		Reversal of Pa
	Debit	Credit	FY2023 re \
Bank of Stockton - Bridge			
Bank of Stockton - Park			
Bank of Stockton - Water			
CLASS			
LAIF			
Petty Cash			
Accounts Receivable - Water Assessments			
Accounts Receivable - Water Other			
Short Term Lease Receivable - Park			
Due from Park Fund			
Prepaid Insurance - Water			
Long Term Lease Receivable - Park			
Accumulated Depreciation			
Accumulated Depreciation - Water FY2023 AJE Gap			
Accumulated Depreciation - Park FY2023 AJE Gap			
Park Assets:FY2023 Audit AJE Gap			
Park Assets:Park Equipment			
Park Assets:Roof for Gazebo			
Water Assets:FY2023 Audit AJE Gap			
Water Assets:1/2 Acre Lot on Tank Court			
Water Assets:3" Pump with Hose			
Water Assets:4' Rock Wall Near Meter			
Water Assets:4" Monitoring Meter			
Water Assets:500,000 Gallon Steel Water Tank			
Water Assets:Chevy Truck			
Water Assets:Ditch Witch Line Locator			
Water Assets:Ford Truck			
Water Assets:Generator for Building			
Water Assets:HL90 Leak Locator			
Water Assets:Milwaukee Demo Hammer			
Water Assets:Monitoring Meters #2 & #3			
Water Assets:Portable Generator			
Water Assets:Storage Container at Tank Yard			
Water Assets:Tank to 88 Pipeline			
Accounts Payable - Water	5,929.00		
Accounts Payable - Park			

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

Accnt Description	Debit	Credit	Debit
Accrued Payroll - Water			6,055.00
Due to Water Fund			
Deferred Inflows of Res-Leases - Park			
Loan to Park			
Opening Balance Equity			
Unrestricted Net Assets			
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			
Transmission & Distribution:Lab Fees for Analysis			
Transmission & Distribution:Service Charge CAWP O&M			
Transmission & Distribution:Water Purchases			
Advertising & Promotion			
Automotive:Gasoline			
Automotive:Repairs & Maintenance			
Bank & Credit Card Charges			
Board Recognition			
Computer			
Credit Card Fraud			
Dues & Subscriptions			
Depreciation - Water			
Depreciation - Park			
Engineering			
Insurance:Work Comp			
Insurance:Water - Liability Exp			
License & Permits			
Office:Alarm			
Office:Postage & Delivery			
Office:Software			
Office:Supplies			
Payroll Expenses:Insurance:Dental			
Payroll Expenses:Insurance:Medical			

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

	Reversal of AP @ FY2023 re Vendors Paid	Reversal of Pa FY2023 re \	
Accnt Description	Debit	Credit	Debit
Payroll Expenses:Salaries:Board			
Payroll Expenses:Salaries:Field			
Payroll Expenses:Salaries:General Manager			
Payroll Expenses:Taxes			
Professional Fees:Audit			
Professional Fees:Bookkeeping		4,813.00	
Professional Fees:Legal Fees		1,116.00	
Professional Fees:Website			
Refund:Water			
Repairs & Maintenance			
Repairs & Maintenance:Facility			
Repairs & Maintenance:Materials			
Repairs & Maintenance:Park Maintenance			
Repairs & Maintenance:Water Line			
Supplies:Park			
Training			
Training:Materials			
Utilities:Cell Phones			
Utilities:Electric			
Utilities:Garbage			
Utilities:Long Distance Phone			
Utilities:Phone & Internet			
Utilities:Sewer			
Utilities:Water			
TOTAL	5,929.00	5,929.00	6,055.00
	Diff:	0.00	Diff:

PGCSD Board of Directors/Leadership Team OI

Budget to Actual Overview -

The following information is intended for the Pine Grove Comration included in this budget-to-actual overview to-actual overview is NOT intended to represent an assurance cash flow needs, NOR utilized to provide any ass

PGCSD Board of Directors/Leadership Team OI

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

PLY. Non-Assurance. Bookkeeping, Budget to Actual

	roll Accrual @ Nages Paid	Park Maintenance Transaction Adjustments FY2024 Entries	
Accnt Description	Credit	Debit	Credit
Bank of Stockton - Bridge			
Bank of Stockton - Park			
Bank of Stockton - Water			
CLASS			
LAIF			
Petty Cash			
Accounts Receivable - Water Assessments			
Accounts Receivable - Water Other			
Short Term Lease Receivable - Park			
Due from Park Fund		69,199.00	
Prepaid Insurance - Water			
Long Term Lease Receivable - Park			
Accumulated Depreciation			
Accumulated Depreciation - Water FY2023 AJE Gap			
Accumulated Depreciation - Park FY2023 AJE Gap			
Park Assets:FY2023 Audit AJE Gap			
Park Assets:Park Equipment			
Park Assets:Roof for Gazebo			
Water Assets:FY2023 Audit AJE Gap			
Water Assets:1/2 Acre Lot on Tank Court			
Water Assets:3" Pump with Hose			
Water Assets:4' Rock Wall Near Meter			
Water Assets:4" Monitoring Meter			
Water Assets:500,000 Gallon Steel Water Tank			
Water Assets:Chevy Truck			
Water Assets:Ditch Witch Line Locator			
Water Assets:Ford Truck			
Water Assets:Generator for Building			
Water Assets:HL90 Leak Locator			
Water Assets:Milwaukee Demo Hammer			
Water Assets:Monitoring Meters #2 & #3			
Water Assets:Portable Generator			
Water Assets:Storage Container at Tank Yard			
Water Assets:Tank to 88 Pipeline			
Accounts Payable - Water			
Accounts Payable - Park			

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

	Payroll Accrual @ Wages Paid	Park Maintenance Transaction Adjustments FY2024	Transaction Entries
Accnt Description	Credit	Debit	Credit
Accrued Payroll - Water			
Due to Water Fund			69,199.00
Deferred Inflows of Res-Leases - Park			
Loan to Park			69,199.00
Opening Balance Equity			
Unrestricted Net Assets			
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			
Transmission & Distribution:Lab Fees for Analysis			
Transmission & Distribution:Service Charge CAWP O&M			
Transmission & Distribution:Water Purchases			
Advertising & Promotion			
Automotive:Gasoline			
Automotive:Repairs & Maintenance			
Bank & Credit Card Charges			
Board Recognition			
Computer			
Credit Card Fraud			
Dues & Subscriptions			
Depreciation - Water			
Depreciation - Park			
Engineering			
Insurance:Work Comp			
Insurance:Water - Liability Exp			
License & Permits			
Office:Alarm			
Office:Postage & Delivery			
Office:Software			
Office:Supplies			
Payroll Expenses:Insurance:Dental			
Payroll Expenses:Insurance:Medical			

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

	Payroll Accrual @ Wages Paid	Park Maintenance Transaction Adjustments FY2024	Transaction Entries
Accnt Description	Credit	Debit	Credit
Payroll Expenses:Salaries:Board			
Payroll Expenses:Salaries:Field	1,096.00		
Payroll Expenses:Salaries:General Manager	4,959.00		
Payroll Expenses:Taxes			
Professional Fees:Audit			
Professional Fees:Bookkeeping			
Professional Fees:Legal Fees			
Professional Fees:Website			
Refund:Water			
Repairs & Maintenance			
Repairs & Maintenance:Facility			
Repairs & Maintenance:Materials			
Repairs & Maintenance:Park Maintenance		69,199.00	
Repairs & Maintenance:Water Line			
Supplies:Park			
Training			
Training:Materials			
Utilities:Cell Phones			
Utilities:Electric			
Utilities:Garbage			
Utilities:Long Distance Phone			
Utilities:Phone & Internet			
Utilities:Sewer			
Utilities:Water			
TOTAL	6,055.00	138,398.00	138,398.00
	0.00	Diff:	0.00

PLY. Non-Assurance. Bookkeeping, Budget to Actual
Month of November 30, 2023

The following information is intended for the Pine Grove Community Service District and includes the likes of sensitive payroll information. This information is for informational purposes only and is NOT intended to represent an assurance or any other financial well-being.

PLY. Non-Assurance. Bookkeeping, Budget to Actual

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

Actual Overview ONLY.

Accnt Description	AR Water Assessments True Up FY2024 Entries		AP Nov-2023 T Ent
	Debit	Credit	Debit
Bank of Stockton - Bridge			
Bank of Stockton - Park			
Bank of Stockton - Water			
CLASS			
LAIF			
Petty Cash			
Accounts Receivable - Water Assessments			
Accounts Receivable - Water Other			
Short Term Lease Receivable - Park			
Due from Park Fund			
Prepaid Insurance - Water			
Long Term Lease Receivable - Park			
Accumulated Depreciation			
Accumulated Depreciation - Water FY2023 AJE Gap			
Accumulated Depreciation - Park FY2023 AJE Gap			
Park Assets:FY2023 Audit AJE Gap			
Park Assets:Park Equipment			
Park Assets:Roof for Gazebo			
Water Assets:FY2023 Audit AJE Gap			
Water Assets:1/2 Acre Lot on Tank Court			
Water Assets:3" Pump with Hose			
Water Assets:4' Rock Wall Near Meter			
Water Assets:4" Monitoring Meter			
Water Assets:500,000 Gallon Steel Water Tank			
Water Assets:Chevy Truck			
Water Assets:Ditch Witch Line Locator			
Water Assets:Ford Truck			
Water Assets:Generator for Building			
Water Assets:HL90 Leak Locator			
Water Assets:Milwaukee Demo Hammer			
Water Assets:Monitoring Meters #2 & #3			
Water Assets:Portable Generator			
Water Assets:Storage Container at Tank Yard			
Water Assets:Tank to 88 Pipeline			
Accounts Payable - Water			
Accounts Payable - Park			

Pine Grove Community Service District
Trial Balance
As of November 30, 2023

AR Water Assessments True Up AP Nov-2023 T
FY2024 Entries Ent

Accnt Description	Debit	Credit	Debit
Accrued Payroll - Water			
Due to Water Fund			
Deferred Inflows of Res-Leases - Park			
Loan to Park			
Opening Balance Equity			
Unrestricted Net Assets			
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			
Transmission & Distribution:Lab Fees for Analysis			
Transmission & Distribution:Service Charge CAWP O&M			
Transmission & Distribution:Water Purchases			
Advertising & Promotion			
Automotive:Gasoline			
Automotive:Repairs & Maintenance			
Bank & Credit Card Charges			
Board Recognition			
Computer			
Credit Card Fraud			
Dues & Subscriptions			
Depreciation - Water			
Depreciation - Park			
Engineering			
Insurance:Work Comp			
Insurance:Water - Liability Exp			
License & Permits			
Office:Alarm			
Office:Postage & Delivery			
Office:Software			
Office:Supplies			
Payroll Expenses:Insurance:Dental			
Payroll Expenses:Insurance:Medical			

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

AR Water Assessments True Up AP Nov-2023 T
 FY2024 Entries Ent

Accnt Description	Debit	Credit	Debit
Payroll Expenses:Salaries:Board			
Payroll Expenses:Salaries:Field			
Payroll Expenses:Salaries:General Manager			
Payroll Expenses:Taxes			
Professional Fees:Audit			
Professional Fees:Bookkeeping			
Professional Fees:Legal Fees			
Professional Fees:Website			
Refund:Water			
Repairs & Maintenance			
Repairs & Maintenance:Facility			
Repairs & Maintenance:Materials			
Repairs & Maintenance:Park Maintenance			
Repairs & Maintenance:Water Line			
Supplies:Park			
Training			
Training:Materials			
Utilities:Cell Phones			
Utilities:Electric			
Utilities:Garbage			
Utilities:Long Distance Phone			
Utilities:Phone & Internet			
Utilities:Sewer			
Utilities:Water			
TOTAL	0.00	0.00	0.00
	Diff:	0.00	Diff:

:tual Overview ONLY.

The following information is intended for the Pine Grove Comm, that is not to be shared with non-leadership st:
to-actual overview is NOT intended to represent an assurance viability and sustainability.

:tual Overview ONLY.

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

Account Description	Due Up FY2024 Credits	Cell Phone Tower Lease FY2024 Debit Entries	Credit
Bank of Stockton - Bridge			
Bank of Stockton - Park			
Bank of Stockton - Water			
CLASS			
LAIF			
Petty Cash			
Accounts Receivable - Water Assessments			
Accounts Receivable - Water Other			
Short Term Lease Receivable - Park			
Due from Park Fund			
Prepaid Insurance - Water			
Long Term Lease Receivable - Park			
Accumulated Depreciation			
Accumulated Depreciation - Water FY2023 AJE Gap			
Accumulated Depreciation - Park FY2023 AJE Gap			
Park Assets:FY2023 Audit AJE Gap			
Park Assets:Park Equipment			
Park Assets:Roof for Gazebo			
Water Assets:FY2023 Audit AJE Gap			
Water Assets:1/2 Acre Lot on Tank Court			
Water Assets:3" Pump with Hose			
Water Assets:4' Rock Wall Near Meter			
Water Assets:4" Monitoring Meter			
Water Assets:500,000 Gallon Steel Water Tank			
Water Assets:Chevy Truck			
Water Assets:Ditch Witch Line Locator			
Water Assets:Ford Truck			
Water Assets:Generator for Building			
Water Assets:HL90 Leak Locator			
Water Assets:Milwaukee Demo Hammer			
Water Assets:Monitoring Meters #2 & #3			
Water Assets:Portable Generator			
Water Assets:Storage Container at Tank Yard			
Water Assets:Tank to 88 Pipeline			
Accounts Payable - Water			
Accounts Payable - Park			

Pine Grove Community Service District Trial Balance As of November 30, 2023

rue Up FY2024 Cell Phone Tower Lease FY2024
ries Entries

Accnt Description	Credit	Debit	Credit
Accrued Payroll - Water			
Due to Water Fund			
Deferred Inflows of Res-Leases - Park			
Loan to Park			
Opening Balance Equity			
Unrestricted Net Assets			
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			
Transmission & Distribution:Lab Fees for Analysis			
Transmission & Distribution:Service Charge CAWP O&M			
Transmission & Distribution:Water Purchases			
Advertising & Promotion			
Automotive:Gasoline			
Automotive:Repairs & Maintenance			
Bank & Credit Card Charges			
Board Recognition			
Computer			
Credit Card Fraud			
Dues & Subscriptions			
Depreciation - Water			
Depreciation - Park			
Engineering			
Insurance:Work Comp			
Insurance:Water - Liability Exp			
License & Permits			
Office:Alarm			
Office:Postage & Delivery			
Office:Software			
Office:Supplies			
Payroll Expenses:Insurance:Dental			
Payroll Expenses:Insurance:Medical			

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Due Up FY2024 Cell Phone Tower Lease FY2024
 Entries

Accnt Description	Credit	Debit	Credit
Payroll Expenses:Salaries:Board			
Payroll Expenses:Salaries:Field			
Payroll Expenses:Salaries:General Manager			
Payroll Expenses:Taxes			
Professional Fees:Audit			
Professional Fees:Bookkeeping			
Professional Fees:Legal Fees			
Professional Fees:Website			
Refund:Water			
Repairs & Maintenance			
Repairs & Maintenance:Facility			
Repairs & Maintenance:Materials			
Repairs & Maintenance:Park Maintenance			
Repairs & Maintenance:Water Line			
Supplies:Park			
Training			
Training:Materials			
Utilities:Cell Phones			
Utilities:Electric			
Utilities:Garbage			
Utilities:Long Distance Phone			
Utilities:Phone & Internet			
Utilities:Sewer			
Utilities:Water			
TOTAL	0.00	0.00	0.00
	0.00	Diff:	0.00

The following information is intended for the Pine Grove Comaff members, members of the general public, no to-actual overview is NOT intended to represent an assurance

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

Accnt Description	Depreciation Expense FY2024 Entries		QB Accrual Bas Nov 30
	Debit	Credit	Debit
Bank of Stockton - Bridge			0.00
Bank of Stockton - Park			3,752.36
Bank of Stockton - Water			67,076.64
CLASS			563,973.21
LAIF			30,971.07
Petty Cash			150.00
Accounts Receivable - Water Assessments			132,035.00
Accounts Receivable - Water Other			4,750.00
Short Term Lease Receivable - Park			15,258.00
Due from Park Fund			90,471.00
Prepaid Insurance - Water			0.00
Long Term Lease Receivable - Park			0.00
Accumulated Depreciation			
Accumulated Depreciation - Water FY2023 AJE Gap		30,876.53	
Accumulated Depreciation - Park FY2023 AJE Gap		7,538.03	
Park Assets:FY2023 Audit AJE Gap			181,421.00
Park Assets:Park Equipment			177,000.00
Park Assets:Roof for Gazebo			8,000.00
Water Assets:FY2023 Audit AJE Gap			2,374,283.94
Water Assets:1/2 Acre Lot on Tank Court			40,000.00
Water Assets:3" Pump with Hose			2,250.00
Water Assets:4' Rock Wall Near Meter			1,600.00
Water Assets:4" Monitoring Meter			14,206.45
Water Assets:500,000 Gallon Steel Water Tank			2,110,033.04
Water Assets:Chevy Truck			3,500.00
Water Assets:Ditch Witch Line Locator			4,050.00
Water Assets:Ford Truck			4,000.00
Water Assets:Generator for Building			1,600.00
Water Assets:HL90 Leak Locator			323.00
Water Assets:Milwaukee Demo Hammer			766.00
Water Assets:Monitoring Meters #2 & #3			6,833.92
Water Assets:Portable Generator			5,000.00
Water Assets:Storage Container at Tank Yard			8,550.00
Water Assets:Tank to 88 Pipeline			443,853.65
Accounts Payable - Water			
Accounts Payable - Park			

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Accnt Description	Depreciation Expense FY2024		QB Accrual Bas
	Debit	Credit	Nov 30
Accrued Payroll - Water			
Due to Water Fund			
Deferred Inflows of Res-Leases - Park			
Loan to Park			0.00
Opening Balance Equity			
Unrestricted Net Assets			11,096.50
Park Department:ATT Tower			
Park Department:Interest Income			
Park Department:Rental			
Refunds:Health Insurance			
Reimbursements:Auto Claim			
Reimbursements:Utilities:Amador Fire Protection District			
Water Department:Assessments			
Water Department:Bulk Water			
Water Department:Interest Income Class			
Water Department:Interest Income Water			
Water Department:LAIF Interest Income			
Water Department:Participation Fees			
Water Department:Water Sales			
Transmission & Distribution:Debt Service CAWP Annual			28,509.76
Transmission & Distribution:Lab Fees for Analysis			1,633.00
Transmission & Distribution:Service Charge CAWP O&M			30,438.51
Transmission & Distribution:Water Purchases			35,431.07
Advertising & Promotion			1,870.07
Automotive:Gasoline			1,006.49
Automotive:Repairs & Maintenance			560.64
Bank & Credit Card Charges			541.06
Board Recognition			484.33
Computer			238.77
Credit Card Fraud			0.00
Dues & Subscriptions			722.13
Depreciation - Water	30,876.53		30,876.53
Depreciation - Park	7,538.03		7,538.03
Engineering			420.00
Insurance:Work Comp			1,449.50
Insurance:Water - Liability Exp			4,040.41
License & Permits			917.00
Office:Alarm			153.00
Office:Postage & Delivery			132.00
Office:Software			288.48
Office:Supplies			801.70
Payroll Expenses:Insurance:Dental			693.96
Payroll Expenses:Insurance:Medical			15,884.23

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Accnt Description	Depreciation Expense FY2024		QB Accrual Bas
	Debit	Credit	Nov 30
Payroll Expenses:Salaries:Board			4,115.25
Payroll Expenses:Salaries:Field			26,741.76
Payroll Expenses:Salaries:General Manager			5,812.00
Payroll Expenses:Taxes			13,353.68
Professional Fees:Audit			7,150.00
Professional Fees:Bookkeeping			1,299.96
Professional Fees:Legal Fees			2,232.00
Professional Fees:Website			893.39
Refund:Water			544.67
Repairs & Maintenance			2,570.00
Repairs & Maintenance:Facility			0.00
Repairs & Maintenance:Materials			3,238.11
Repairs & Maintenance:Park Maintenance			87,049.00
Repairs & Maintenance:Water Line			3,790.73
Supplies:Park			1,464.69
Training			1,790.00
Training:Materials			54.97
Utilities:Cell Phones			1,080.45
Utilities:Electric			3,722.55
Utilities:Garbage			1,605.62
Utilities:Long Distance Phone			119.20
Utilities:Phone & Internet			1,261.54
Utilities:Sewer			4,015.74
Utilities:Water			1,628.14
TOTAL	38,414.56	38,414.56	6,646,968.90
	Diff:	0.00	Diff:

The following information is intended for the Pine Grove Comr non-PGCSD stakeholders. Information included to-actual overview is NOT intended to represent an assurance

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Pine Grove CSD
 Year Ended June 30, 2024
 Budget to Actual Report @ November 30, 2023

Accnt Description	Credit
Bank of Stockton - Bridge	
Bank of Stockton - Park	
Bank of Stockton - Water	
CLASS	
LAIF	
Petty Cash	
Accounts Receivable - Water Assessments	
Accounts Receivable - Water Other	
Short Term Lease Receivable - Park	
Due from Park Fund	
Prepaid Insurance - Water	
Long Term Lease Receivable - Park	
Accumulated Depreciation	0.00
Accumulated Depreciation - Water FY2023 AJE Gap	2,189,611.53
Accumulated Depreciation - Park FY2023 AJE Gap	162,034.03
Park Assets:FY2023 Audit AJE Gap	
Park Assets:Park Equipment	
Park Assets:Roof for Gazebo	
Water Assets:FY2023 Audit AJE Gap	
Water Assets:1/2 Acre Lot on Tank Court	
Water Assets:3" Pump with Hose	
Water Assets:4' Rock Wall Near Meter	
Water Assets:4" Monitoring Meter	
Water Assets:500,000 Gallon Steel Water Tank	
Water Assets:Chevy Truck	
Water Assets:Ditch Witch Line Locator	
Water Assets:Ford Truck	
Water Assets:Generator for Building	
Water Assets:HL90 Leak Locator	
Water Assets:Milwaukee Demo Hammer	
Water Assets:Monitoring Meters #2 & #3	
Water Assets:Portable Generator	
Water Assets:Storage Container at Tank Yard	
Water Assets:Tank to 88 Pipeline	
Accounts Payable - Water	0.00
Accounts Payable - Park	0.00

Pine Grove Community Service District

Trial Balance

As of November 30, 2023

Accnt Description	Credit
Accrued Payroll - Water	0.00
Due to Water Fund	90,471.00
Deferred Inflows of Res-Leases - Park	130,421.00
Loan to Park	
Opening Balance Equity	3,817,286.54
Unrestricted Net Assets	
Park Department:ATT Tower	7,962.50
Park Department:Interest Income	3.44
Park Department:Rental	125.00
Refunds:Health Insurance	364.48
Reimbursements:Auto Claim	1,258.96
Reimbursements:Utilities:Amador Fire Protection District	4,369.60
Water Department:Assessments	1,570.00
Water Department:Bulk Water	544.80
Water Department:Interest Income Class	12,450.13
Water Department:Interest Income Water	25.77
Water Department:LAIF Interest Income	2,610.68
Water Department:Participation Fees	201.88
Water Department:Water Sales	225,657.56
Transmission & Distribution:Debt Service CAWP Annual	
Transmission & Distribution:Lab Fees for Analysis	
Transmission & Distribution:Service Charge CAWP O&M	
Transmission & Distribution:Water Purchases	
Advertising & Promotion	
Automotive:Gasoline	
Automotive:Repairs & Maintenance	
Bank & Credit Card Charges	
Board Recognition	
Computer	
Credit Card Fraud	
Dues & Subscriptions	
Depreciation - Water	
Depreciation - Park	
Engineering	
Insurance:Work Comp	
Insurance:Water - Liability Exp	
License & Permits	
Office:Alarm	
Office:Postage & Delivery	
Office:Software	
Office:Supplies	
Payroll Expenses:Insurance:Dental	
Payroll Expenses:Insurance:Medical	

Pine Grove Community Service District
Trial Balance
 As of November 30, 2023

Account Description	Credit
Payroll Expenses:Salaries:Board	
Payroll Expenses:Salaries:Field	
Payroll Expenses:Salaries:General Manager	
Payroll Expenses:Taxes	
Professional Fees:Audit	
Professional Fees:Bookkeeping	
Professional Fees:Legal Fees	
Professional Fees:Website	
Refund:Water	
Repairs & Maintenance	
Repairs & Maintenance:Facility	
Repairs & Maintenance:Materials	
Repairs & Maintenance:Park Maintenance	
Repairs & Maintenance:Water Line	
Supplies:Park	
Training	
Training:Materials	
Utilities:Cell Phones	
Utilities:Electric	
Utilities:Garbage	
Utilities:Long Distance Phone	
Utilities:Phone & Internet	
Utilities:Sewer	
Utilities:Water	
TOTAL	6,646,968.90
	0.00

The following information is intended for the Pine Grove Comrin this budget-to-actual overview is NOT intended to represent an assurance