

EXHIBIT "A"
Lake of the Pines Ranchos
Community Services District
Budget 2018-19

Projected Revenue			Projected Expenses		
ASSETS & LIABILITIES			EXPENSES		
ASSETS			OVERHEAD EXPENSES (Non-Road Maintenance):		
Cash on Hand (06/30/2018)	191,742		Insurance	1,200	
Less outstanding warrant	0	191,742	Memberships	225	
Projected Revenue 2018-19			Office Expense	400	
Taxes	21,000		Professional Services	6,500	
Interest	1,000		Rent	500	
Intergovernment revenue	186		Fees	800	
Special Assessment	34,000		Miscellaneous Expenses	200	
Other revenue	0	56,186	Total Overhead		9,825
Total Assets		247,928			
ASSETS RESTRICTED			ROAD EXPENSES		
None		0	Repairs/Improvements	228,103	
ASSETS UNRESTRICTED			Contingency	10,000	
Assigned Funds			Total Road Expenses		238,103
Road Expenses		238,103			
Overhead		9,825			
Total Assets Unrestricted		247,928	TOTAL EXPENSES		247,928
LIABILITIES					
None		0			

NOTE: There are no restricted funds and no liabilities; therefore, all funds will be unrestricted and assigned to either Road Maintenance or Overhead.

**Lake of the Pines Ranchos
Community Services District
Compare Actual 2017-18 to Actual 2016-17**

	<u>Actual 2017-18</u>	<u>Actual 2016-17</u>	<u>Change</u>	
CASH ON HAND (06/30)	142,713	138,563		
OUTSTANDING WARRANT	0	0		
ROADS REVENUE				
Taxes	21,256	20,239	(1,017)	-5.0%
Interest	2,416	1,552	(864)	-55.7%
Intergovernment revenue	186	193		0.0%
Special Assessment	34,000	34,000	0	0.0%
Other Revenue	0	0	0	
Total Revenue	<u>57,858</u>	<u>55,984</u>	<u>(1,874)</u>	<u>-3.3%</u>
BALANCE	<u>200,571</u>	<u>194,547</u>	<u>(3,755)</u>	
ROAD EXPENSES				
Overhead (Non-Road)				
Insurance	990	1,074	84	
Memberships	213	204	(9)	
Office Expense	209	205	(4)	
Professional Services	6,306	5,956	(350)	
Rent	410	500	90	
Fees	701	725	24	
Miscellaneous Expenses	0	0	0	
Total Overhead	<u>8,829</u>	<u>8,664</u>		
Reserve				
Structure/Improvements	<u>0</u>	<u>43,170</u>	<u>43,170</u>	
TOTAL EXPENSES	<u>8,829</u>	<u>51,834</u>	<u>43,005</u>	
ENDING BALANCE	<u>191,742</u>	<u>142,713</u>		

**Lake of the Pines Ranchos
Community Services District
2017-18 Actual Compared to Budget**

	<u>Actual 2017-18</u>	<u>Budget 2017-18</u>	<u>Difference</u>	
CASH ON HAND (06/30)	142,713	142,713		
Outstanding Warrants	0	0		
ROADS REVENUE				
Taxes	21,256	19,500	1,756	8.3%
Interest	2,416	1,000	1,416	58.6%
Intergovernment revenue	186	189		0.0%
Special Assessment	34,000	34,000	0	0.0%
Other Revenue	<u>0</u>	<u>0</u>	0	
Total Revenue	57,858	54,689	3,169	5.5%
BALANCE	<u>200,571</u>	<u>197,402</u>	<u>6,341</u>	-0.3%
ROAD EXPENSES				
Overhead (Non-Road)				
Insurance	990	1,350	(360)	-36.4%
Memberships	213	225	(12)	-13.6%
Office Expense	209	400	(191)	-33.3%
Professional Services	6,306	11,000	(4,694)	-74.4%
Rent	410	500	(90)	-119.4%
Fees	701	800	(99)	-14.1%
Miscellaneous Expenses	<u>0</u>	<u>200</u>	(200)	
Total Overhead	8,829	14,475	0	
Reserve				
Structure/Improvements	<u>0</u>	<u>182,927</u>	<u>(182,927)</u>	-95.7%
TOTAL EXPENSES	8,829	197,402	<u>(188,573)</u>	-82.9%
ENDING BALANCE	<u>191,742</u>	<u>0</u>		