

EXHIBIT "A"
Lake of the Pines Ranchos
Community Services District
Budget 2019-20

Projected Revenue			Projected Expenses		
ASSETS & LIABILITIES			EXPENSES		
ASSETS			OVERHEAD EXPENSES (Non-Road Maintenance):		
Cash on Hand (06/30/2019)	230,593		Insurance	1,500	
Less outstanding warrant	<u>0</u>	230,593	Memberships	225	
Projected Revenue 2018-19			Office Expense	400	
Taxes	21,000		Professional Services	6,500	
Interest	195		Rent	550	
Intergovernment revenue	186		Fees	800	
Special Assessment	34,000		Miscellaneous Expenses	<u>200</u>	
Other revenue	<u>0</u>	55,381	Total Overhead		10,175
Total Assets		<u><u>285,974</u></u>			
ASSETS RESTRICTED			ROAD EXPENSES		
None		0	Repairs/Improvements	265,799	
ASSETS UNRESTRICTED			Contingency	<u>10,000</u>	
Assigned Funds			Total Road Expenses		275,799
Road Expenses		275,799			
Overhead		<u>10,175</u>	TOTAL EXPENSES		<u><u>285,974</u></u>
Total Assets Unrestricted		<u><u>285,974</u></u>			
LIABILITIES					
None		<u><u>0</u></u>			

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 2018-19 to Actual 2017-18**

	Actual 2018-19	Actual 2017-18	Change	
CASH ON HAND (06/30)	191,742	142,713		
OUTSTANDING WARRANT	0	0		
ROADS REVENUE				
Taxes	22,068	21,256	(812)	-3.8%
Interest	3,817	2,416	(1,401)	-58.0%
Intergovernment revenue	195	186		0.0%
Special Assessment	34,000	34,000	0	0.0%
Other Revenue	0	0	0	
Total Revenue	<u>60,080</u>	<u>57,858</u>	<u>(2,222)</u>	-3.8%
BALANCE	<u>251,822</u>	<u>200,571</u>	<u>(4,435)</u>	
ROAD EXPENSES				
Overhead (Non-Road)				
Insurance	1,172	990	(182)	
Memberships	177	213	36	
Office Expense	315	209	(106)	
Professional Services	5,635	6,306	671	
Rent	525	410	(115)	
Fees	733	701	(32)	
Misc (Road Signs)	217	0	(217)	
Total Overhead	<u>8,774</u>	<u>8,829</u>		
Reserve				
Structure/Improvements	<u>12,456</u>	<u>0</u>	<u>(12,456)</u>	
TOTAL EXPENSES	<u>21,230</u>	<u>8,829</u>	<u>(12,401)</u>	
ENDING BALANCE	<u>230,592</u>	<u>191,742</u>		

**Lake of the Pines Ranchos
Community Services District
2018-19 Actual Compared to Budget**

	<u>Actual 2018-19</u>	<u>Budget 2018-19</u>	<u>Difference</u>	
CASH ON HAND (06/30)	191,742	191,742		
Outstanding Warrants	0	0		
ROADS REVENUE				
Taxes	22,068	21,000	1,068	4.8%
Interest	3,817	1,000	2,817	73.8%
Intergovernment revenue	195	186		0.0%
Special Assessment	34,000	34,000	0	0.0%
Other Revenue	0	0	0	
Total Revenue	<u>60,080</u>	<u>56,186</u>	<u>3,894</u>	6.5%
BALANCE	<u>251,822</u>	<u>247,928</u>	<u>7,779</u>	-0.3%
ROAD EXPENSES				
Overhead (Non-Road)				
Insurance	1,172	1,200	(28)	-2.4%
Memberships	177	225	(48)	-13.6%
Office Expense	315	400	(85)	-33.3%
Professional Services	5,635	6,500	(865)	-15.4%
Rent	525	500	25	-119.4%
Fees	733	800	(67)	-9.1%
Miscellaneous Expenses	217	200	17	
Total Overhead	<u>8,774</u>	<u>9,825</u>	0	
Reserve				
Structure/Improvements	<u>12,456</u>	<u>238,103</u>	<u>(225,647)</u>	-95.7%
TOTAL EXPENSES	<u>21,230</u>	<u>247,928</u>	<u>(226,698)</u>	-82.9%
ENDING BALANCE	<u>230,592</u>	<u>0</u>		