

| | 14 - 15 Actual | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | 18-19 Actual | Budget FY 20-21 | NOTES |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|---|
| Income | | | | | | | CHANGES from Prelim in this color |
| 4000 - Operating Income | | | | | | | |
| 4100 - Water Sales | 26,681 | 27,187 | 31,127 | 27,045 | 27,754 | 25,920 | 54 customers times \$40 per month nothing included for overages actual should be higher |
| 4200 - Property Tax Revenue | 4,820 | 4,682 | 5,091 | 5,096 | 4,572 | 4,600 | 18/19 audited results overstated by \$1,500 because 19/20 library rent accidentally included adjusted OUT on this spreadsheet. Auditors have not provided direction as to how to fix Quickbooks. Expect timber tax revenue in 20/21 |
| 4800 - Customer Fees | 591 | 449 | 435 | 392 | 1,714 | 500 | |
| Total 4000 - Operating Income | 32,092 | 32,318 | 36,653 | 32,533 | 34,040 | 31,020 | |
| 5000 - Other Operating Income | | | | | | | |
| 5100 - Donations District | 100 | 1,322 | 198 | 92 | | | |
| 5300 - Hist. Church Admin. Fee | | 120 | 240 | 240 | 240 | 240 | |
| 5300 - Grant Funding | | 50,557 | 274,702 | 67,807 | 784,715 | 1,000 | For managerial purposes we are not showing the SRF projects in/out on the budget. Included \$1,000 for overhead being billed to project and insurance expense for workers comp. billed to project(s) |
| Total 5000 - Other Income | 100 | 52,000 | 275,140 | 68,139 | 784,955 | 1,240 | |
| Total Income | 32,192 | 84,317 | 311,793 | 100,672 | 818,995 | 32,260 | |
| Expense | | | | | | | |
| 6000 - Payroll Expense | | | | | | | |
| Total 6000 - Water Operation | 5,203 | 6,836 | 7,491 | 7,119 | 8,519 | 9,000 | Increased from Preliminary based on actual results 19/20 some of the actual expense is repairs. |
| 6020 - Secretary Contract | 4,800 | 615 | 405 | 390 | 510 | 500 | note that the Secretary contract for fiscal year 14-15 included bookkeeping duties. |
| Total Staff Expense | 10,003 | 7,451 | 7,896 | 7,509 | 9,029 | 9,500 | |
| Doesn't include SRF admin which is added to project expenses. Prior to last 1/4 of 18-19 staff was not on payroll. Condensed history for comparison. | | | | | | | |
| 6100 - Professional Services | | | | | | | |
| 6110 - Engineering | | | | | | | |
| 6120 - Auditor Fee | | 2,000 | 2,000 | 2,500 | 2,800 | 2,800 | |
| 6130 - Legal Fees | | | | | | | |
| Total 6100 - Professional Services | 0 | 2,000 | 2,000 | 2,500 | 2,800 | 2,800 | |
| 6160 - SRF Projects | | 200 | 238,403 | 500 | 17,739 | | Most project expenses get moved to assets but not the cost of the test wells. |
| 6200 - Utilities | | | | | | | |
| 6210 - Telephone | 190 | 201 | 217 | 226 | 323 | 432 | two phone lines one for SCADA system |
| 6220 - PG & E | 4,027 | 3,188 | 4,284 | 2,334 | 2,388 | 2,000 | This is a \$500 decrease in the projected electrical expenses. Which are already lower than previous years. |
| 6230 - Propane | 387 | 101 | 465 | 285 | 564 | 600 | propane was a lot higher this year due to the bad winter. See QB printout. |
| Total 6200 - Utilities | 4,604 | 3,490 | 4,966 | 2,845 | 3,275 | 3,032 | |
| 6255 - Depreciation expense | 16,667 | 16,667 | 16,667 | 16,831 | 20,701 | | We do not budget for depreciation expense due to our low-income status |



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|---|-----------------|----------------|----------------|---------------|----------------|-----------------|---|
| 6300 - Water Operation | | | | | | | |
| 6301 - Mileage | 1,122 | 1,270 | 1,219 | 1,047 | 739 | 1,000 | |
| 6302 - Water Tests | 1,642 | 2,127 | 1,387 | 1,505 | 670 | 1,370 | See detailed worksheet |
| 6303 - System Repair & Maint. | 4,653 | 3,365 | 5,789 | 2,868 | 4,057 | 4,000 | 18/19 includes the cost of the two temp. tanks \$2,500 |
| 6304 - Chemicals | 1,067 | 954 | 859 | 668 | 653 | 1,000 | increased based on actual |
| 6305 - Fees & Licenses | 634 | 735 | 647 | 393 | 565 | 565 | Mandatory expenses |
| Total 6300 - Water Operation | 9,118 | 8,450 | 9,901 | 6,481 | 6,683 | 7,935 | |
| 6500 - Office Expense | | | | | | | |
| 6550 - Computer | 350 | 435 | 383 | 425 | 509 | 971 | \$300 website, \$217 payroll software, \$454 billing software |
| 6555 - Office Supplies | 381 | 649 | 149 | 123 | 0 | 100 | |
| 6560 - Postage | 412 | 422 | 286 | 259 | 344 | 350 | |
| Total 6500 - Office Expense | 1,143 | 1,506 | 818 | 807 | 853 | 1,421 | |
| 6700 - Insurance | 3,776 | 4,379 | 3,854 | 4,356 | 4,437 | 5,600 | Insurance is higher because of increased value on water tank plus flood (mudslide) insurance |
| 7000 - Other operating expenses | | | | | | | |
| 7011 - Rent Expense | 72 | 72 | 67 | 72 | 72 | 72 | |
| 7020 - Dues & Subscriptions | 174 | 250 | 351 | 359 | 385 | 404 | Two memberships: Calif. Rural Water Association \$218 & Calif. Special District Association \$186 |
| 7030 - Penalties | | 71 | | | | | |
| 7040 - Bank Service Charges | 28 | 10 | 47 | | 27 | | |
| 7050 - Misc. Expense | | 1,195 | 1 | | | | |
| 7070 - Interest Expense | 962 | 761 | 410 | | | | |
| Total 7000 - Other operating expense | 1,236 | 2,360 | 876 | 431 | 484 | 476 | |
| Total Expense | 46,547 | 46,503 | 285,380 | 42,260 | 66,001 | 30,764 | |
| QB Net Ordinary Income | -14,355 | 37,814 | 26,413 | 58,412 | 752,994 | 1,496 | This line, matches Quickbooks "net ordinary income" |
| Transfer to tank inspection Fund | | | | | | 500 | We should have the tank inspected a minimum of once very 5 years by an outside firm. Quote provided by CSI = \$2,100 added \$400 to be safe. \$2,500 divided by 5 years = \$500 per year. |
| Transfer to Contingency Fund | | | | 4,500 | 5,500 | 996 | |
| USDA LOAN PRINCIPLE PMNT. | 5,818 | 6,019 | 6,370 | 2,994 | | | |
| Water Operation "bottom line" | (20,173) | 31,796 | 20,043 | 50,918 | 747,494 | 0 | |



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| NON-ENTERPRISE (this section is used to track the historical church and park). | | | | | | | The account numbers in Church/Park section are out of order because they have been re-arranged to show the hist. church and park separately. Quickbooks cannot do this for us because we only have two broad categories to work with: "ordinary" and "other" income/expense which have been modified to show our "Enterprise" and "Non-Enterprise" results seperately. |
| 8000 · Hist. Church Income | | | | | | | |
| 8010 · Hist. Church Rental | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 8020 · Hist. Church Fundraisers | | | | | | | |
| 8021 · Concert Income | 2,086 | 1,352 | 2,616 | 2,312 | | | For budget purposes income estimates are low. |
| 8022 · Bricks/books | 169 | 130 | 185 | | | | |
| Total 8020 · Hist. Church Fundraisers | 2,255 | 1,482 | 2,801 | 2,312 | 0 | 0 | |
| 8030 · Donations Hist. Church | 257 | | | | 587 | | |
| Total 8000 · Hist. Church Income | 4,012 | 2,982 | 4,301 | 3,812 | 2,087 | 1,500 | |
| 9000 · Hist. Church Expenses | | | | | | | |
| 9010 · Insurance Hist. Church | 250 | 250 | 250 | 250 | 250 | 250 | This is subtracted from the insurance bill above. |
| 9012 · Hist. Church Admin & Bank Fe | 28 | 120 | 240 | 240 | 240 | 240 | |
| 9015 · Utilities Hist. Church | 192 | 71 | 121 | 122 | 121 | 100 | There is a credit on the PG&E account for the church from FY 19/20 of \$200 |
| 9020 · Repairs & Maint. Hist. Church | 783 | 272 | 0 | 105 | 15 | 3,000 | shingle job might go over into FY 20/21 |
| 9022 · Supplies & Small Equip. Hist. (| 26 | 1,105 | | 194 | | | |
| 9022 · Hist. Church Computer Expens | 112 | | | 273 | | | |
| 9030 · Hist. Church Fundraiser Exp. | | | | | | | |
| 9031 · Concert Expense | 1,258 | 512 | 881 | 1,303 | | | |
| 9032 · Brick Expense | | | 172 | | | | |
| 9030 · Hist. Church Fundraiser Exp. - Other | | | | | | | |
| Total 9030 · Hist. Church Fundraiser | 1,258 | 512 | 1,053 | 1,303 | 0 | 0 | |
| Total 9000 · Hist. Church Expenses | 2,649 | 2,329 | 1,664 | 2,487 | 626 | 3,590 | |
| Net Historical Church income less ex | 1,363 | 653 | 2,637 | 1,325 | 1,461 | -2,090 | Income less expenses hist. church only. Shortage (net loss) to come from existing funds. |
| 8100 · Park Income | | | | | | | |
| 8110 · Park Fundraisers | 151 | 30 | | | | | |
| 8120 · Donations Park | 198 | 253 | | 2,135 | 50 | | |
| Total 8100 · Park Income | 349 | 283 | 0 | 2,135 | 50 | 0 | |
| 9100 · Park Expenses | | | | | | | |
| 9120 · Park Improvements | 227 | | | 2,477 | 50 | | |
| 9122 · Park Supplies and Maintenanc | 324 | 17 | 206 | 360 | 228 | | Budgeted for weed-eating times 2 @ \$180 each. May not need two passes within fiscal year depends on weather. |
| 9125 · Solid Waste Fee Park | 125 | 154 | 187 | 187 | 187 | 188 | Prelim. based on last year's actual solid waste fee for the park (dump fee) |
| 9130 · Park Event Expense | 200 | | | | | | |
| Total 9100 · Park Expenses | 876 | 171 | 393 | 3,024 | 465 | 188 | |
| Net Park income less expense | -527 | 112 | -393 | -889 | -415 | -188 | Existing Park Funds will be used to cover the projected deficit. |
| Total Non-Enterprise Income | 4,361 | 3,265 | 4,301 | 5,947 | 2,137 | 1,500 | This matches Quickbooks for Hist. Church & Park combined. |
| Total Non-Enterprise Expense | 3,525 | 2,500 | 2,057 | 5,511 | 1,091 | 3,778 | This matches Quickbooks for Hist. Church & Park combined. |
| QB Net Other Income | 836 | 765 | 2,244 | 436 | 1,046 | -2,278 | This matches Quickbooks Net change for BOTH Hist. Church & Park |
| QB Net Income | -13,519 | 38,579 | 28,657 | 58,848 | 754,040 | -782 | NET CHANGE ON QUICKBOOKS P&L |
| Existing funds to be used for park & Church | | | | | | -2,278 | |
| Note: This budget uses a combination of balance sheet & income statement figures. | | | | | | | |
| The Budget is a managerial document and is not required to follow GAAP. | | | | | | | |
| NET ENTIRE BUDGET | | | | | | 0 | |

