

| | 14 - 15 Actual | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | Budget FY 18-19 | 19-20 DRAFT | NOTES |
|---|----------------|----------------|----------------|----------------|-----------------|---------------|---|
| Income | | | | | | | THIS color represents a change from the preliminary budget adopted in June. |
| 4000 - Operating Income | | | | | | | REFER TO QUICKBOOKS PRINTOUT FOR 18-19 ACTUAL TO BUDGET COMPARISONS. |
| 4100 - Water Sales | 26,681 | 27,187 | 31,127 | 27,045 | 26,400 | 26,880 | 56 customers times \$40 per month did not add anything for overages. |
| 4200 - Property Tax Revenue | 4,820 | 4,682 | 5,091 | 5,096 | 5,000 | 5,000 | This number may go down because property values have gone down in Alleghany |
| 4800 - Customer Fees | 591 | 449 | 435 | 392 | 200 | 200 | |
| Total 4000 - Operating Income | 32,092 | 32,318 | 36,653 | 32,533 | 31,600 | 32,080 | |
| 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 | | 600 | For managerial purposes we are not showing the SRF projects in/out on the budget. |
| Total 5000 - Other Income | 100 | 52,000 | 275,140 | 68,139 | 240 | 840 | but I added \$600 to cover worker's comp insurance increase to be offset by state payments |
| Total Income | 32,192 | 84,317 | 311,793 | 100,672 | 31,840 | 32,920 | |
| Expense | | | | | | | |
| 6000 - Water Operation Labor | | | | | | | |
| 6010 - WTO Contract/Labor | 3,432 | 3,877 | 4,045 | 4,130 | 4,080 | | WTO is paid \$300 per month for routine maintenance. Other services billed per contract. |
| 6030 - Meter Reader | 555 | 432 | 480 | 490 | 530 | | |
| 6040 - Other Labor | 1,216 | 2,027 | 1,766 | 1,299 | 1,800 | | |
| Total 6000 - Water Operation Labor | 5,203 | 6,336 | 6,291 | 5,919 | 6,410 | 6,600 | As of 4/1/19 Payroll is being used. This is going to make it more difficult to separate the detail. |
| 6060 - Administration | | | | | | | |
| 6025 - Bookkeeper Contract | | 500 | 1,200 | 1,200 | 1,200 | 1,980 | Bookkeeper on payroll as of 4/1/19, salary is \$150 per month added 10% for payroll taxes. |
| 6020 - Secretary Contract | 4,800 | 615 | 405 | 390 | 500 | 500 | |
| Total 6060- Administration | 4,800 | 1,115 | 1,605 | 1,590 | 1,700 | 2,480 | |
| 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 | | | Most project expenses get moved to assets but not the cost of the test wells. |
| 6200 - Utilities | | | | | | | |
| 6210 - Telephone | 190 | 201 | 217 | 226 | 230 | 480 | two lines instead of one for SCADA system |
| 6220 - PG & E | 4,027 | 3,188 | 4,284 | 2,334 | 3,500 | 2,500 | This is a \$500 decrease in the projected electrical expenses. Which are already lower than previous years. |
| 6230 - Propane | 387 | 101 | 465 | 285 | 300 | 500 | 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 | 4,030 | 3,480 | |



| | 14 - 15 Actual | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | Budget FY 18-19 | 19-20 DRAFT | NOTES |
|---|-----------------|----------------|----------------|---------------|-----------------|---------------|--|
| 6250 · Mileage | 1,122 | 1,270 | 1,219 | 1,047 | 1,300 | 1,000 | |
| 6255 · Depreciation expense | 16,667 | 16,667 | 16,667 | 16,831 | | | We do not budget for depreciation expense due to our low-income status |
| 6340 · Water Tests | 1,642 | 2,127 | 1,387 | 1,505 | 1,025 | 1,500 | We have 22 extra tests this year! The quote from the lab was not as bad as I thought \$376 |
| 6350 · System Repair & Maintenance | 4,653 | 3,365 | 5,789 | 2,868 | 5,000 | 3,000 | Decreased by \$1,000, taking a bit of a chance but we don't have the treatment plant anymore. |
| 6400 · Chemicals | 1,067 | 954 | 859 | 668 | 600 | 600 | this is mostly for calibrating our equipment. Possibly it will go down more when we ge the new analyser in the future construction project. |
| 6450 · Fees & Licenses | 634 | 735 | 647 | 393 | 700 | 700 | Mandatory expenses |
| 6500 · Office Expense | | | | | | | |
| 6550 · Computer | 350 | 435 | 383 | 425 | 455 | 755 | Increased by \$300 to cover our website admin/hosting service, rest is the billing software. |
| 6555 · Office Supplies | 381 | 649 | 149 | 123 | 200 | 200 | |
| 6560 · Postage | 412 | 422 | 286 | 259 | 300 | 300 | |
| Total 6500 · Office Expense | 1,143 | 1,506 | 818 | 807 | 955 | 1,255 | |
| 6700 · Insurance | 3,776 | 4,379 | 3,854 | 4,356 | 4,400 | 5,600 | Insurance is higher because of increased value on water tank plus flood (mudslide) insurance |
| 7000 · Other operating expenses | | | | | | | Added another \$600 based on new workers comp premium offset by State \$ above |
| 7011 · Rent Expense | 72 | 72 | 67 | 72 | 72 | 72 | |
| 7020 · Dues & Subscriptions | 174 | 250 | 351 | 359 | 359 | 385 | Two memberships: Calif. Rural Water Association \$208 & Calif. Special District Association \$177 |
| 7030 · Penalties | | 71 | | | | | |
| 7040 · Bank Service Charges | 28 | 10 | 47 | | | | |
| 7050 · Misc. Expense | | 1,195 | 1 | | | | |
| 7070 · Interest Expense | 962 | 761 | 410 | | | | |
| Total 7000 · Other operating expense | 1,236 | 2,360 | 876 | 431 | 431 | 457 | |
| Total Expense | 46,547 | 46,503 | 285,380 | 42,260 | 29,351 | 29,472 | |
| QB Net Ordinary Income | -14,355 | 37,814 | 26,413 | 58,412 | 2,489 | 3,448 | This line, matches Quickbooks "net ordinary income" |
| Move to Contingency Fund | | | | | 2,489 | 3,448 | This number is \$1,200 higher than it was on the preliminary budget. |
| USDA LOAN PRINCIPLE PMNT. | 5,818 | 6,019 | 6,370 | 2,994 | | | |
| Water Operation "bottom line" | (20,173) | 31,796 | 20,043 | 55,418 | 0 | 0 | |
| NON-ENTERPRISE (this section is used to track the historical church and park). | | | | | | | |
| 8000 · Hist. Church Income | | | | | | | The account numbers in Church/Park section are out of order because they have been re-arranged to show the hist. church and park seperately. 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. |
| 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 | | | | | | |
| Total 8000 · Hist. Church Income | 4,012 | 2,982 | 4,301 | 3,812 | 1,500 | 1,500 | |



| | 14 - 15 Actual | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | Budget FY 18-19 | 19-20 DRAFT | NOTES |
|---|----------------|----------------|---------------|---|-----------------|--------------|---|
| 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 | 200 | 200 | |
| 9020 - Repairs & Maint. Hist. Church | 783 | 272 | 0 | 105 | 810 | 1,000 | We need to look into finding help to hang the shingles that have already been purchased. |
| 9022 - Supplies & Small Equip. Hist. C | 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 | 1,500 | 1,690 | |
| Net Historical Church income less ex | 1,363 | 653 | 2,637 | 1,325 | 0 | -190 | 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 | | | |
| Total 8100 - Park Income | 349 | 283 | 0 | 2,135 | 0 | 0 | |
| 9100 - Park Expenses | | | | | | | |
| 9120 - Park Improvements | 227 | | | 2,477 | | | |
| 9122 - Park Supplies and Maintenance | 324 | 17 | 206 | 360 | 360 | 360 | 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 | 188 | 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 | 548 | 548 | |
| Net Park income less expense | -527 | 112 | -393 | -889 | -548 | -548 | Existing Park Funds will be used to cover the projected deficit. |
| Total Non-Enterprise Income | 4,361 | 3,265 | 4,301 | 5,947 | 1,500 | 1,500 | This matches Quickbooks for Hist. Church & Park combined. |
| Total Non-Enterprise Expense | 3,525 | 2,500 | 2,057 | 5,511 | 2,048 | 2,238 | This matches Quickbooks for Hist. Church & Park combined. |
| QB Net Other Income | 836 | 765 | 2,244 | 436 | -548 | -738 | This matches Quickbooks Net change for BOTH Hist. Church & Park |
| QB Net Income | -13,519 | 38,579 | 28,657 | 58,848 | 1,941 | 2,710 | NET CHANGE ON QUICKBOOKS P&L |
| | | | | Existing funds to be used for park | | -548 | |
| | | | | Bottom line Historical Church & Park | | (738) | Amount to come from non-ent. fund to balance the budget. |

