

	Prelim FY 23-24	BUDGET NOTES
Income		
4000 · Operating Income		
4100 · Water Sales	28,921	53 customers at \$44 per month first month plus \$437 for rate increase of .75 for 11 months added \$500 in overages to balance the budget. That figure is unknown.
4200 · Property Tax Revenue	4,300	
4800 · Customer Fees	500	
Total 4000 · Operating Income	33,721	
5000 · Other Operating Income		
5110 · Surplus equip. sales/misc		
5100 · Donations District		
5300 · Hist. Church Admin. Fee	250	
5300 · Grant Funding	600	
Total 5000 · Other Income	850	
Total Income	34,571	
Expense		
6000 · Payroll Expense		
Total 6000 · Water Operation	12,000	
6020 · Secretary/GM Contracts	700	
Total Staff Expense	12,700	
6100 · Professional Services		
6110 · Engineering		
6120 · Auditor Fee	3,100	
6130 · Legal Fees		
Total 6100 · Professional Services	3,100	
6160 · SRF Projects		These expenses are offset by grant funds (but not always in the same time period)
6200 · Utilities		
6210 · Telephone	528	two phone lines one for SCADA system
6220 · PG & E	2,500	PG&E recently raised the rates, this figure is probably low, but usually if it is higher it means water overage income.
6230 · Propane	500	
Total 6200 · Utilities	3,528	
6255 · Depreciation expense		We do not budget for depreciation expense due to our low-income status
6300 · Water Operation		
6301 · Mileage	1,000	
6302 · Water Tests	2,890	12 @ \$110 (bacti) + 1 @ \$800 (radium) + 2 @ \$35 (copper and siver) + 1 @ 250 (perchlorate = 1 @ 350 (lead and copper) 3 combined at \$100 (color, odor and NTU)
6303 · System Repair & Maint.	1,850	
6304 · Chemicals	909	
6305 · Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.

Total 6300 · Water Operation		7,349	
6500 · Office Expense			
6550 · Computer/Software		1,171	\$500 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies		146	
6560 · Postage		277	
Total 6500 · Office Expense		1,594	
6700 · Insurance		6,100	Added \$300 to budget to see if we can get it to balance. Other insurance increase offset by historical church contribution.
7000 · Other operating expenses			
7011 · Rent Expense			Edda is booking this to propane expense now. The \$72 was the rental on the propane tank.
7020 · Dues & Subscriptions		200	Calif. Special District Association \$200
7030 · Penalties			
7040 · Bank Service Charges			
7050 · Misc. Expense			
7070 · Interest Expense			
Total 7000 · Other operating expenses		200	
Total Expense		34,571	
QB Net Ordinary Income		0	This line, matches Quickbooks "net ordinary income"
Transfer to tank inspection/ equipment fund			
Transfer to Reserves			
USDA LOAN PRINCIPLE PMNT.			
Water Operation "bottom line"		0	
NON-ENTERPRISE (this section is used to track the historical 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.			
8000 · Hist. Church Income			
8010 · Hist. Church Rental		1,500	
8020 · Hist. Church Fundraisers			
8021 · Concert Income			
8022 · Bricks/books			
Total 8020 · Hist. Church Fundraisers		0	
8030 · Donations Hist. Church			
Total 8000 · Hist. Church Income		1,500	
9000 · Hist. Church Expenses			
9000a · Insurance Hist. Church		650	This is subtracted from the insurance bill above.
9000b&c · Hist. Church Admin & Bank Fees		240	This is transferred to the main account each year, to help cover overhead (admin) costs.
9000d · Utilities Hist. Church		200	
9000e · Repairs & Maint. Hist. Church			
9000f · Supplies & Small Equip. Hist. Church		1,500	guestimate for heater to be taken from existing Historical Church Funds

9000g · Hist. Church Computer Expense		
9000i · Hist. Church Fundraiser Exp.		
Total 9000 · Hist. Church Expenses	2,590	
Net Historical Church income less expense	-1,090	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8050 · Library Income		
9050 · Library Expense	500.00	SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH
Library income less expense	-500.00	\$500 is for Librarian to purchase supplies and small equipment for the library.
8100 · Park Income		
8110 · Park Fundraisers		
8120 · Donations Park		
Total 8100 · Park Income	0	
9100 · Park Expenses		
9120 · Park Improvements		
9122 · Park Supplies and Maintenance	150	
9125 · Solid Waste Fee Park	92	
9130 · Park Event Expense		
Total 9100 · Park Expenses	242	
Net Park income less expense	-242	Existing Park Funds will be used to cover the projected deficit.
Total Non-Enterprise Income	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	3,332	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	-1,832	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-1,832	NET CHANGE ON QUICKBOOKS P&L
	1,832	non-enterprise shortage to be taken from existing funds.
	0	