

	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	Prelim FY 22-23
<b>Income</b>						
Water Sales & Fees	\$ 31,562	\$ 27,437	\$ 29,468	\$ 28,605	\$ 28,553	\$ 28,884
Tax Revenue	\$ 5,091	\$ 5,096	\$ 4,572	\$ 4,423	\$ 4,263	\$ 4,300
Other Income	\$ 275,140	\$ 68,139	\$ 784,955	\$ 194,504	\$ 240	\$ 240
<b>Total Income</b>	<b>\$ 311,793</b>	<b>\$ 100,672</b>	<b>\$ 818,995</b>	<b>\$ 227,532</b>	<b>\$ 33,056</b>	<b>\$ 33,424</b>
<b>Expenses</b>						
Staffing	\$ 7,896	\$ 7,509	\$ 9,029	\$ 20,252	\$ 13,297	\$ 12,700
Professional fees	\$ 2,000	\$ 2,500	\$ 2,800	\$ 2,920	\$ 3,750	\$ 3,100
SRF Projects	\$ 238,403	\$ 500	\$ 17,739	\$ -	\$ 2,038	\$ -
Utilities	\$ 4,966	\$ 2,845	\$ 3,275	\$ 3,363	\$ 3,144	\$ 3,628
Depreciation	\$ 16,667	\$ 16,831	\$ 20,701	\$ 30,184	\$ 31,468	\$ -
Water Operation	\$ 9,901	\$ 6,481	\$ 6,683	\$ 7,173	\$ 5,990	\$ 6,432
Office Expense	\$ 818	\$ 807	\$ 853	\$ 1,373	\$ 1,194	\$ 1,363
Insurance	\$ 3,854	\$ 4,356	\$ 4,437	\$ 5,401	\$ 5,576	\$ 5,700
Other expenses	\$ 876	\$ 431	\$ 484	\$ 575	\$ 562	\$ 501
<b>Total Expenses</b>	<b>\$ 285,380</b>	<b>\$ 42,260</b>	<b>\$ 66,001</b>	<b>\$ 71,241</b>	<b>\$ 67,019</b>	<b>\$ 33,424</b>
<b>Main ent. QB Net Change</b>	<b>\$ 26,413</b>	<b>\$ 58,412</b>	<b>\$ 752,994</b>	<b>\$ 156,292</b>	<b>\$ (33,963)</b>	<b>\$ -</b>
<b>TRANSFER (to) or from reserve funds for budget column only.</b>						
<b>ENTERPRISE (WATER OPERATION) NET CHANGE</b>						<b>\$ -</b>
<b>NON-enterprise activities</b>						
Historical Church Income	\$ 4,301	\$ 3,812	\$ 2,087	\$ 2,080	\$ 1,500	\$ 1,500
Historical Church Expense	\$ 611	\$ 1,184	\$ 626	\$ 957	\$ 626	\$ 2,190
<b>Historical Church NET</b>	<b>\$ 3,690</b>	<b>\$ 2,628</b>	<b>\$ 1,461</b>	<b>\$ 1,123</b>	<b>\$ 874</b>	<b>\$ (690)</b>
Library Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
<b>Library NET</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (500)</b>
Park Income	\$ -	\$ 2,135	\$ 50	\$ 117	\$ 1,600	\$ -
Park Expense	\$ 393	\$ 3,024	\$ 465	\$ 204	\$ 180	\$ 242
<b>Park Net</b>	<b>\$ (393)</b>	<b>\$ (889)</b>	<b>\$ (415)</b>	<b>\$ (87)</b>	<b>\$ 1,420</b>	<b>\$ (242)</b>
<b>Non-enterprise NET</b>						<b>\$ (1,432)</b>
<i>Park, Library and Church to be balanced using existing funds.</i>						
<b>Quickbooks net profit</b>	<b>\$ 29,710</b>	<b>\$ 60,151</b>	<b>\$ 754,040</b>	<b>\$ 157,327</b>	<b>\$ (31,669)</b>	<b>\$ (1,432)</b>
<b>\$1,432 of non-enterprise funds to be used to cover budget shortfall for historical church, library and park.</b>						
Historical data is audited and includes SRF Project income & expense and depreciation expense.						
For historical data, the "net change" does not represent "cash" because it includes changes to the value of assets other than cash.						
The budget column however, is primarily "cash based" with the net gain or loss being moved into our out of existing funds.						
<b>Note: The budget column uses a combination of balance sheet &amp; income statement figures.</b>						
<b>The Budget is a managerial document and is not required to follow GAAP.</b>						



		BUDGET FY 22-23	BUDGET NOTES
<b>Income</b>			Changes to preliminary budget highlighted this color.
<b>4000 · Operating Income</b>			
4100 · Water Sales		28,684	53 customers at \$44 per month flat rate, added \$700 in overages to balance the budget. That figure is unknown.
4200 · Property Tax Revenue		4,300	
4800 · Customer Fees		200	
<b>Total 4000 · Operating Income</b>		<b>33,184</b>	
<b>5000 · Other Operating Income</b>			
5110 · Surplus equip. sales			
5100 · Donations District			
5300 · Hist. Church Admin. Fee		240	
5300 · Grant Funding			
<b>Total 5000 · Other Income</b>		<b>240</b>	
<b>Total Income</b>		<b>33,424</b>	
<b>Expense</b>			
<b>6000 · Payroll Expense</b>			
<b>Total 6000 · Water Operation</b>		<b>12,000</b>	
6020 · Secretary/GM Contracts		700	
<b>Total Staff Expense</b>		<b>12,700</b>	
<b>6100 · Professional Services</b>			
6110 · Engineering			
6120 · Auditor Fee		3,100	Got audit engagement letter \$150 increase over preliminary figure.
6130 · Legal Fees			
<b>Total 6100 · Professional Services</b>		<b>3,100</b>	
6160 · SRF Projects			These expenses are offset by grant funds (but not always in the same time period)
<b>6200 · Utilities</b>			
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		600	
<b>Total 6200 · Utilities</b>		<b>3,628</b>	



		BUDGET FY 22-23	BUDGET NOTES
<b>6255 · Depreciation expense</b>			We do not budget for depreciation expense due to our low-income status
<b>6300 · Water Operation</b>			
6301 · Mileage		1,500	
6302 · Water Tests		1,382	12 @ \$100 + 1 @ \$120 + 1 @ \$30 + 1 @ 32 we got a 3 year waiver for chlorine by-products.
6303 · System Repair & Maint.		1,850	Subtracted \$150 here to compensate for audit expense increase. Contingency fund to be used if necessary.
6304 · Chemicals		1,000	
6305 · Fees & Licenses		700	mandatory fees paid for licenses, water rights etc.
<b>Total 6300 · Water Operation</b>		<b>6,432</b>	
<b>6500 · Office Expense</b>			
6550 · Computer		971	\$300 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies		125	
6560 · Postage		267	subtracted \$28 here to make up addition to water testing expense.
<b>Total 6500 · Office Expense</b>		<b>1,363</b>	
<b>6700 · Insurance</b>		<b>5,700</b>	
<b>7000 · Other operating expenses</b>			
7011 · Rent Expense		72	propane tank rental
7020 · Dues & Subscriptions		429	Two memberships: Calif. Rural Water Association \$229 & Calif. Special District Association \$200
7030 · Penalties			
7040 · Bank Service Charges			
7050 · Misc. Expense			
7070 · Interest Expense			
<b>Total 7000 · Other operating expenses</b>		<b>501</b>	
<b>Total Expense</b>		<b>33,424</b>	
<b>QB Net Ordinary Income</b>		<b>0</b>	This line, matches Quickbooks "net ordinary income"
<b>Transfer to tank inspection/ equipment fund</b>			Removed transfer to equipment fund to balance the budget. Hopefully cash based results will allow for a transfer at year-end.
<b>Transfer to Reserves</b>			We need to build up the equipment repair & replacement fund for things besides the tank inspections.
<b>USDA LOAN PRINCIPLE PMNT.</b>			With current tank situation (out of commission) it is likely that we will be able to postpone first inspection allowing this fund to build up more.
<b>Water Operation "bottom line"</b>		<b>0</b>	



		BUDGET FY 22-23	BUDGET NOTES
<b>NON-ENTERPRISE (this section is used to track th</b>			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.
<b>8000 · Hist. Church Income</b>			
<b>8010 · Hist. Church Rental</b>		1,500	
<b>8020 · Hist. Church Fundraisers</b>			
<b>8021 · Concert Income</b>			
<b>8022 · Bricks/books</b>			
<b>Total 8020 · Hist. Church Fundraisers</b>		0	
<b>8030 · Donations Hist. Church</b>			
<b>Total 8000 · Hist. Church Income</b>		1,500	
<b>9000 · Hist. Church Expenses</b>			
<b>9000a · Insurance Hist. Church</b>		250	This is subtracted from the insurance bill above.
<b>9000b&amp;c · Hist. Church Admin &amp; Bank Fees</b>		240	This is transferred to the main account each year, to help cover overhead (admin) costs.
<b>9000d · Utilities Hist. Church</b>		200	
<b>9000e · Repairs &amp; Maint. Hist. Church</b>			
<b>9000f · Supplies &amp; Small Equip. Hist. Church</b>		1,500	gestimate for heater to be taken from existing Historical Church Funds
<b>9000g · Hist. Church Computer Expense</b>			
<b>9000i · Hist. Church Fundraiser Exp.</b>			
<b>Total 9000 · Hist. Church Expenses</b>		2,190	
<b>Net Historical Church income less expense</b>		-690	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
<b>8050 · Library Income</b>			THIS SECTION IS NEW TO ACCOMMODATE NEW RESERVE FUND POLICY SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH \$500 is for Librarian to purchase supplies and small equipment for the library.
<b>9050 · Library Expense</b>		500.00	
<b>Library income less expense</b>		-500.00	



	BUDGET FY 22-23	BUDGET NOTES
8100 · Park Income		
8110 · Park Fundraisers		
8120 · Donations Park		
<b>Total 8100 · Park Income</b>	<b>0</b>	
9100 · Park Expenses		
9120 · Park Improvements		
9122 · Park Supplies and Maintenance	150	Dean has been mowing for free, but we will keep this in the budget.
9125 · Solid Waste Fee Park	92	
9130 · Park Event Expense		
<b>Total 9100 · Park Expenses</b>	<b>242</b>	
<b>Net Park income less expense</b>	<b>-242</b>	Existing Park Funds will be used to cover the projected deficit.
<b>Total Non-Enterprise Income</b>	<b>1,500</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>Total Non-Enterprise Expense</b>	<b>2,932</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>QB Net Other Income</b>	<b>-1,432</b>	<b>Non-enterprise net change. (QB "other") on income statement.</b>
<b>QB Net Income</b>	<b>-1,432</b>	<b>NET CHANGE ON QUICKBOOKS P&amp;L (\$932 to come out of non-enterprise less \$500 gain to be put in the equipment repair fund (enterprise section of budget)</b>



	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
<b>Income</b>						
<b>4000 · Operating Income</b>						
4100 · Water Sales	31,127	27,045	27,754	28,605	28,321	28,684
4200 · Property Tax Revenue	5,091	5,096	4,572	4,423	4,263	4,300
4800 · Customer Fees	435	392	1,714		232	200
<b>Total 4000 · Operating Income</b>	<b>36,653</b>	<b>32,533</b>	<b>34,040</b>	<b>33,028</b>	<b>32,816</b>	<b>33,184</b>
<b>5000 · Other Operating Income</b>						
5110 · Surplus equip. sales				-39,000.00		
5100 · Donations District	198	92				
5300 · Hist. Church Admin. Fee	240	240	240	240	240	240
5300 · Grant Funding	274,702	67,807	784,715	233,264		
<b>Total 5000 · Other Income</b>	<b>275,140</b>	<b>68,139</b>	<b>784,955</b>	<b>194,504</b>	<b>240</b>	<b>240</b>
<b>Total Income</b>	<b>311,793</b>	<b>100,672</b>	<b>818,995</b>	<b>227,532</b>	<b>33,056</b>	<b>33,424</b>
<b>Expense</b>						
<b>6000 · Payroll Expense</b>						
<b>Total 6000 · Water Operation</b>	<b>7,491</b>	<b>7,119</b>	<b>8,519</b>	<b>19,907</b>	<b>12,952</b>	<b>12,000</b>
6020 · Secretary/GM Contracts	405	390	510	345	345	700
<b>Total Staff Expense</b>	<b>7,896</b>	<b>7,509</b>	<b>9,029</b>	<b>20,252</b>	<b>13,297</b>	<b>12,700</b>
<b>6100 · Professional Services</b>						
6110 · Engineering						
6120 · Auditor Fee	2,000	2,500	2,800	2,800	2,800	3,100
6130 · Legal Fees				120	950	
<b>Total 6100 · Professional Services</b>	<b>2,000</b>	<b>2,500</b>	<b>2,800</b>	<b>2,920</b>	<b>3,750</b>	<b>3,100</b>
6160 · SRF Projects	238,403	500	17,739		2,038	
<b>6200 · Utilities</b>						
6210 · Telephone	217	226	323	473	515	528
6220 · PG & E	4,284	2,334	2,388	2,389	2,472	2,500
6230 · Propane	465	285	564	501	157	600
<b>Total 6200 · Utilities</b>	<b>4,966</b>	<b>2,845</b>	<b>3,275</b>	<b>3,363</b>	<b>3,144</b>	<b>3,628</b>



	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
<b>6255 · Depreciation expense</b>	16,667	16,831	20,701	30,184	31,468	
<b>6300 · Water Operation</b>						
6301 · Mileage	1,219	1,047	739	1,005	1,397	1,500
6302 · Water Tests	1,387	1,505	670	1,586	945	1,382
6303 · System Repair & Maint.	5,789	2,868	4,057	3,069	1,614	1,850
6304 · Chemicals	859	668	653	1,012	1,324	1,000
6305 · Fees & Licenses	647	393	565	500	710	700
<b>Total 6300 · Water Operation</b>	<b>9,901</b>	<b>6,481</b>	<b>6,683</b>	<b>7,173</b>	<b>5,990</b>	<b>6,432</b>
<b>6500 · Office Expense</b>						
6550 · Computer	383	425	509	942	962	971
6555 · Office Supplies	149	123	0	283	47	125
6560 · Postage	286	259	344	148	185	267
<b>Total 6500 · Office Expense</b>	<b>818</b>	<b>807</b>	<b>853</b>	<b>1,373</b>	<b>1,194</b>	<b>1,363</b>
<b>6700 · Insurance</b>	<b>3,854</b>	<b>4,356</b>	<b>4,437</b>	<b>5,401</b>	<b>5,576</b>	<b>5,700</b>
<b>7000 · Other operating expenses</b>						
7011 · Rent Expense	67	72	72	72	72	72
7020 · Dues & Subscriptions	351	359	385	404	409	429
7030 · Penalties						
7040 · Bank Service Charges	47		27		30	
7050 · Misc. Expense	1				28	
7070 · Interest Expense	410			99	23	
<b>Total 7000 · Other operating expenses</b>	<b>876</b>	<b>431</b>	<b>484</b>	<b>575</b>	<b>562</b>	<b>501</b>
<b>Total Expense</b>	<b>285,380</b>	<b>42,260</b>	<b>66,001</b>	<b>71,241</b>	<b>67,019</b>	<b>33,424</b>
<b>QB Net Ordinary Income</b>	<b>26,413</b>	<b>58,412</b>	<b>752,994</b>	<b>156,292</b>	<b>-33,963</b>	<b>0</b>
Transfer to tank inspection/ equipment fund						
Transfer to Reserves		4,500	5,500	5,500		
USDA LOAN PRINCIPLE PMNT.	6,370	2,994				
<b>Water Operation "bottom line"</b>	<b>20,043</b>	<b>55,418</b>	<b>747,494</b>	<b>150,792</b>	<b>(33,963)</b>	<b>0</b>



	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
<b>NON-ENTERPRISE (this section is used to track the historical church and park).</b>						
<b>8000 · Hist. Church Income</b>						
8010 · Hist. Church Rental	1,500	1,500	1,500	1,500	1,500	1,500
8020 · Hist. Church Fundraisers						
8021 · Concert Income	2,616	2,312				
8022 · Bricks/books	185					
<b>Total 8020 · Hist. Church Fundraisers</b>	<b>2,801</b>	<b>2,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
8030 · Donations Hist. Church			587	580		
<b>Total 8000 · Hist. Church Income</b>	<b>4,301</b>	<b>3,812</b>	<b>2,087</b>	<b>2,080</b>	<b>1,500</b>	<b>1,500</b>
<b>9000 · Hist. Church Expenses</b>						
9000a · Insurance Hist. Church	250	250	250	250	250	250
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240
9000d · Utilities Hist. Church	121	122	121	127	123	200
9000e · Repairs & Maint. Hist. Church	0	105	15	253	13	
9000f · Supplies & Small Equip. Hist. Church		194		86		1,500
9000g · Hist. Church Computer Expense		273				
9000i · Hist. Church Fundraiser Exp.	1,053	1,303				
<b>Total 9000 · Hist. Church Expenses</b>	<b>611</b>	<b>1,184</b>	<b>626</b>	<b>957</b>	<b>626</b>	<b>2,190</b>
<b>Net Historical Church income less expense</b>	<b>3,690</b>	<b>2,628</b>	<b>1,461</b>	<b>1,123</b>	<b>874</b>	<b>-690</b>
<b>8050 · Library Income</b>						
<b>9050 · Library Expense</b>						500.00
<b>Library income less expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-500.00</b>





	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
<b>8100 · Park Income</b>					1,600.00	
<b>8110 · Park Fundraisers</b>						
<b>8120 · Donations Park</b>		2,135	50	117		
<b>Total 8100 · Park Income</b>	<b>0</b>	<b>2,135</b>	<b>50</b>	<b>117</b>	<b>1,600</b>	<b>0</b>
<b>9100 · Park Expenses</b>						
<b>9120 · Park Improvements</b>		2,477	50			
<b>9122 · Park Supplies and Maintenance</b>	206	360	228	17	88	150
<b>9125 · Solid Waste Fee Park</b>	187	187	187	187	92	92
<b>9130 · Park Event Expense</b>						
<b>Total 9100 · Park Expenses</b>	<b>393</b>	<b>3,024</b>	<b>465</b>	<b>204</b>	<b>180</b>	<b>242</b>
<b>Net Park income less expense</b>	<b>-393</b>	<b>-889</b>	<b>-415</b>	<b>-87</b>	<b>1,420</b>	<b>-242</b>
<b>Total Non-Enterprise Income</b>	<b>4,301</b>	<b>5,947</b>	<b>2,137</b>	<b>2,197</b>	<b>3,100</b>	<b>1,500</b>
<b>Total Non-Enterprise Expense</b>	<b>1,004</b>	<b>4,208</b>	<b>1,091</b>	<b>1,161</b>	<b>806</b>	<b>2,932</b>
<b>QB Net Other Income</b>	<b>3,297</b>	<b>1,739</b>	<b>1,046</b>	<b>1,036</b>	<b>2,294</b>	<b>-1,432</b>
<b>QB Net Income</b>	<b>29,710</b>	<b>60,151</b>	<b>754,040</b>	<b>157,327</b>	<b>-31,669</b>	<b>-1,432</b>

