

	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	Budget FY 20-21	NOTES
Income							
4000 - Operating Income							
4100 - Water Sales	26,681	27,187	31,127	27,045	27,754	25,440	53 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	5,000	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	30,940	
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	32,180	
Expense							
6000 - Payroll Expense							
Total 6000 - Water Operation	5,203	6,836	7,491	7,119	8,519	8,500	see worksheet for FY 20-21 estimate includes the bookkeeper but not the Secretary
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	9,000	
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	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	3,275	2,932	
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



	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	Budget FY 20-21	NOTES
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	600	
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	7,535	
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	29,764	
QB Net Ordinary Income	-14,355	37,814	26,413	58,412	752,994	2,416	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	1,916	
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	



	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	Budget FY 20-21	NOTES
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							For budget purposes income estimates are low.
8021 · Concert Income	2,086	1,352	2,616	2,312			
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		Budgeted for weed-eating times 2 @ \$180 each. May not need two passes within fiscal year depends on weather.
9122 · Park Supplies and Maintenanc	324	17	206	360	228	360	
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	548	
Net Park income less expense	-527	112	-393	-889	-415	-548	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	4,138	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	836	765	2,244	436	1,046	-2,638	This matches Quickbooks Net change for BOTH Hist. Church & Park
QB Net Income	-13,519	38,579	28,657	58,848	754,040	-222	NET CHANGE ON QUICKBOOKS P&L
Existing funds to be used for park & Church						-2,638	
Note: This budget uses a combination of balance sheet & income statement figures.						NET ENTIRE BUDGET	0
The Budget is a managerial document and is not required to follow GAAP.							

