

	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	Prelim FY 23-24
Income						
Water Sales & Fees	\$ 27,045	\$ 29,468	\$ 28,605	\$ 28,553	\$ 28,073	\$ 29,221
Tax Revenue	\$ 5,096	\$ 4,572	\$ 4,423	\$ 4,263	\$ 4,485	\$ 4,300
Other Income	\$ 68,139	\$ 784,955	\$ 194,504	\$ 240	\$ 443	\$ 250
Total Income	\$ 100,280	\$ 818,995	\$ 227,532	\$ 33,056	\$ 33,001	\$ 33,771
Expenses						
Staffing	\$ 7,509	\$ 9,029	\$ 20,252	\$ 13,297	\$ 12,205	\$ 12,700
Professional fees	\$ 2,500	\$ 2,800	\$ 2,920	\$ 3,750	\$ 2,950	\$ 3,100
SRF Projects	\$ 500	\$ 500	\$ 17,739	\$ -	\$ 2,038	\$ -
Utilities	\$ 2,845	\$ 3,275	\$ 3,363	\$ 3,216	\$ 3,624	\$ 3,528
Depreciation	\$ 16,831	\$ 16,831	\$ 20,701	\$ 30,184	\$ 31,468	\$ -
Water Operation	\$ 6,481	\$ 6,481	\$ 6,683	\$ 7,173	\$ 6,058	\$ 5,841
Office Expense	\$ 807	\$ 853	\$ 1,373	\$ 1,194	\$ 1,302	\$ 1,373
Insurance	\$ 4,356	\$ 4,437	\$ 5,401	\$ 5,576	\$ 5,598	\$ 6,100
Other expenses	\$ 431	\$ 484	\$ 575	\$ 490	\$ 645	\$ 429
Total Expenses	\$ 42,260	\$ 44,690	\$ 79,007	\$ 64,880	\$ 65,887	\$ 33,071
Main ent. QB Net Change	\$ 58,020	\$ 774,305	\$ 148,525	\$ (31,823)	\$ (32,886)	\$ 700
TRANSFER (to) or from reserve funds for budget column only.						\$ (700)
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ -
NON-enterprise activities						
Historical Church Income	\$ 3,812	\$ 2,087	\$ 2,080	\$ 1,500	\$ 1,500	\$ 1,500
Historical Church Expense	\$ 2,487	\$ 626	\$ 957	\$ 626	\$ 592	\$ 2,590
Historical Church NET	\$ 1,325	\$ 1,461	\$ 1,123	\$ 874	\$ 908	\$ (1,090)
Library Income	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Library NET	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (500)
Park Income	\$ 2,135	\$ 50	\$ 117	\$ 1,600	\$ -	\$ -
Park Expense	\$ 3,024	\$ 465	\$ 204	\$ 180	\$ 107	\$ 242
Park Net	\$ (889)	\$ (415)	\$ (87)	\$ 1,420	\$ (107)	\$ (242)
Non-enterprise NET						\$ (1,832)
<i>Park, Library and Church to be balanced using existing funds.</i>						
Quickbooks net profit	\$ 58,456	\$ 775,351	\$ 149,561	\$ (29,530)	\$ (32,085)	\$ (1,132)
\$1,832 of non-enterprise funds to be used to cover budget shortfall for historical church, library and park. QB Net does not count \$700 to be moved to equipment fund in top portion (enterprise) of worksheet.						
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.						
Note: The budget column uses a combination of balance sheet & income statement figures.						
The Budget is a managerial document and is not required to follow GAAP.						



	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	300	This is added to the \$28,921 on the summary sheet for the \$29,221 income figure.
Total 4000 - Operating Income	33,521	
5000 - Other Operating Income		
5110 - Surplus equip. sales/misc		
5100 - Donations District		
5300 - Hist. Church Admin. Fee	250	
5300 - Grant Funding		
Total 5000 - Other Income	250	
Total Income	33,771	SUMMARY SHEET USES THIS NUMBER
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	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	
6304 - Chemicals	909	
6305 - Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.
Total 6300 - Water Operation	5,841	

6500 · Office Expense		
6550 · Computer/Software	971	\$300 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies	125	
6560 · Postage	277	
Total 6500 · Office Expense	1,373	
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	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		
Total 7000 · Other operating expenses	429	
Total Expense	33,071	
QB Net Ordinary Income	700	This line, matches Quickbooks "net ordinary income"
Transfer to tank inspection/ equipment fund		
Transfer to Reserves	700	We need to build up the equipment repair & replacement fund for things besides the tank inspections. 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.
USDA LOAN PRINCIPLE PMNT.		
Water Operation "bottom line"	0	#REF!
NON-ENTERPRISE (this section is used to track the historical 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 separately.		
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	Dean has been mowing for free, but we will keep this in the budget.
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	-1,132	NET CHANGE ON QUICKBOOKS P&L (\$1,832 to come out of non-enterprise less \$700 gain to be put in the equipment repair fund (enterprise section of budget)
		non-enterprise shortage to be taken from existing funds.
		Note: budget uses a combo of balance sheet & income statement figures.
		The Budget is a managerial document and is not required to follow GAAP.

	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
Income						
4000 · Operating Income						
4100 · Water Sales	27,045	27,754	28,605	28,321	27,638	28,921
4200 · Property Tax Revenue	5,096	4,572	4,423	4,263	4,485	4,300
4800 · Customer Fees	392	1,714		232	435	300
Total 4000 · Operating Income	32,533	34,040	33,028	32,816	32,559	33,521
5000 · Other Operating Income						
5110 · Surplus equip. sales/misc			-39,000.00		202.97	
5100 · Donations District	92					
5300 · Hist. Church Admin. Fee	240	240	240	240	240	250
5300 · Grant Funding	67,807	784,715	233,264			
Total 5000 · Other Income	68,139	784,955	194,504	240	443	250
Total Income	100,672	818,995	227,532	33,056	33,001	33,771
Expense						
6000 · Payroll Expense						
Total 6000 · Water Operation	7,119	8,519	19,907	12,952	11,883	12,000
6020 · Secretary/GM Contracts	390	510	345	345	323	700
Total Staff Expense	7,509	9,029	20,252	13,297	12,205	12,700
6100 · Professional Services						
6110 · Engineering						
6120 · Auditor Fee	2,500	2,800	2,800	2,800	2,950	3,100
6130 · Legal Fees			120	950		
Total 6100 · Professional Services	2,500	2,800	2,920	3,750	2,950	3,100
6160 · SRF Projects	500	17,739		2,038		
6200 · Utilities						
6210 · Telephone	226	323	473	515	508	528
6220 · PG & E	2,334	2,388	2,389	2,472	2,586	2,500
6230 · Propane	285	564	501	229	530	500
Total 6200 · Utilities	2,845	3,275	3,363	3,216	3,624	3,528



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
6255 · Depreciation expense	16,831	20,701	30,184	31,468	31,561	
6300 · Water Operation						
6301 · Mileage	1,047	739	1,005	1,397	1,186	1,000
6302 · Water Tests	1,505	670	1,586	1,013	2118	1,382
6303 · System Repair & Maint.	2,868	4,057	3,069	1,614	33	1,850
6304 · Chemicals	668	653	1,012	1,324	730	909
6305 · Fees & Licenses	393	565	500	710	645	700
Total 6300 · Water Operation	6,481	6,683	7,173	6,058	4,713	5,841
6500 · Office Expense						
6550 · Computer/Software	425	509	942	962	912	971
6555 · Office Supplies	123	0	283	47	142	125
6560 · Postage	259	344	148	185	248	277
Total 6500 · Office Expense	807	853	1,373	1,194	1,302	1,373
6700 · Insurance	4,356	4,437	5,401	5,576	5,598	6,100
7000 · Other operating expenses						
7011 · Rent Expense	72	72	72			
7020 · Dues & Subscriptions	359	385	404	409	429	429
7030 · Penalties						
7040 · Bank Service Charges		27		30		
7050 · Misc. Expense				28	8	
7070 · Interest Expense			99	23	207	
Total 7000 · Other operating expenses	431	484	575	490	645	429
Total Expense	42,260	66,001	71,241	67,087	62,597	33,071
QB Net Ordinary Income	58,412	752,994	156,292	-34,031	-29,596	700
Transfer to tank inspection/ equipment fund						
Transfer to Reserves	4,500	5,500	5,500			700
USDA LOAN PRINCIPLE PMNT.	2,994					
Water Operation "bottom line"	50,918	747,494	150,792	(34,031)	(29,596)	0



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
NON-ENTERPRISE (this section is used to track the historical church and park).						
8000 · Hist. Church Income						
8010 · Hist. Church Rental	1,500	1,500	1,500	1,500	1500	1,500
8020 · Hist. Church Fundraisers						
8021 · Concert Income	2,312					
8022 · Bricks/books						
Total 8020 · Hist. Church Fundraisers	2,312	0	0	0	0	0
8030 · Donations Hist. Church		587	580			
Total 8000 · Hist. Church Income	3,812	2,087	2,080	1,500	1,500	1,500
9000 · Hist. Church Expenses						
9000a · Insurance Hist. Church	250	250	250	250	250	650
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240
9000d · Utilities Hist. Church	122	121	127	123	102	200
9000e · Repairs & Maint. Hist. Church	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.	1,303					
Total 9000 · Hist. Church Expenses	2,487	626	957	626	592	2,590
Net Historical Church income less expense	1,325	1,461	1,123	874	908	-1,090
8050 · Library Income					2,000.00	
9050 · Library Expense						500.00
Library income less expense	0.00	0.00	0.00	0.00	2,000.00	-500.00



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
8100 · Park Income				1,600.00		
8110 · Park Fundraisers						
8120 · Donations Park	2,135	50	117			
Total 8100 · Park Income	2,135	50	117	1,600	0	0
9100 · Park Expenses						
9120 · Park Improvements	2,477	50				
9122 · Park Supplies and Maintenance	360	228	17	88	11	150
9125 · Solid Waste Fee Park	187	187	187	92	96	92
9130 · Park Event Expense						
Total 9100 · Park Expenses	3,024	465	204	180	107	242
Net Park income less expense	-889	-415	-87	1,420	-107	-242
Total Non-Enterprise Income	5,947	2,137	2,197	3,100	3,500	1,500
Total Non-Enterprise Expense	5,511	1,091	1,161	806	699	3,332
QB Net Other Income	436	1,046	1,036	2,294	2,801	-1,832
QB Net Income	58,848	754,040	157,327	-31,737	-26,795	-1,132

