

	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	Budget FY 20-21	NOTES
<b>Income</b>							
<b>4000 - Operating Income</b>							
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	
<b>Total 4000 - Operating Income</b>	<b>32,092</b>	<b>32,318</b>	<b>36,653</b>	<b>32,533</b>	<b>34,040</b>	<b>30,940</b>	
<b>5000 - Other Operating Income</b>							
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)
<b>Total 5000 - Other Income</b>	<b>100</b>	<b>52,000</b>	<b>275,140</b>	<b>68,139</b>	<b>784,955</b>	<b>1,240</b>	
<b>Total Income</b>	<b>32,192</b>	<b>84,317</b>	<b>311,793</b>	<b>100,672</b>	<b>818,995</b>	<b>32,180</b>	
<b>Expense</b>							
<b>6000 - Payroll Expense</b>							
<b>Total 6000 - Water Operation</b>	<b>5,203</b>	<b>6,836</b>	<b>7,491</b>	<b>7,119</b>	<b>8,519</b>	<b>8,500</b>	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.
<b>Total Staff Expense</b>	<b>10,003</b>	<b>7,451</b>	<b>7,896</b>	<b>7,509</b>	<b>9,029</b>	<b>9,000</b>	
<b>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.</b>							
<b>6100 - Professional Services</b>							
6110 - Engineering							
6120 - Auditor Fee		2,000	2,000	2,500	2,800	2,800	
6130 - Legal Fees							
<b>Total 6100 - Professional Services</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,500</b>	<b>2,800</b>	<b>2,800</b>	
6160 - SRF Projects		200	238,403	500	17,739		Most project expenses get moved to assets but not the cost of the test wells.
<b>6200 - Utilities</b>							
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.
<b>Total 6200 - Utilities</b>	<b>4,604</b>	<b>3,490</b>	<b>4,966</b>	<b>2,845</b>	<b>3,275</b>	<b>2,932</b>	
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
<b>6300 - Water Operation</b>							
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
<b>Total 6300 - Water Operation</b>	<b>9,118</b>	<b>8,450</b>	<b>9,901</b>	<b>6,481</b>	<b>6,683</b>	<b>7,535</b>	
<b>6500 - Office Expense</b>							
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	
<b>Total 6500 - Office Expense</b>	<b>1,143</b>	<b>1,506</b>	<b>818</b>	<b>807</b>	<b>853</b>	<b>1,421</b>	
<b>6700 - Insurance</b>	<b>3,776</b>	<b>4,379</b>	<b>3,854</b>	<b>4,356</b>	<b>4,437</b>	<b>5,600</b>	Insurance is higher because of increased value on water tank plus flood (mudslide) insurance
<b>7000 - Other operating expenses</b>							
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				
<b>Total 7000 - Other operating expense</b>	<b>1,236</b>	<b>2,360</b>	<b>876</b>	<b>431</b>	<b>484</b>	<b>476</b>	
<b>Total Expense</b>	<b>46,547</b>	<b>46,503</b>	<b>285,380</b>	<b>42,260</b>	<b>66,001</b>	<b>29,764</b>	
<b>QB Net Ordinary Income</b>	<b>-14,355</b>	<b>37,814</b>	<b>26,413</b>	<b>58,412</b>	<b>752,994</b>	<b>2,416</b>	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			
<b>Water Operation "bottom line"</b>	<b>(20,173)</b>	<b>31,796</b>	<b>20,043</b>	<b>50,918</b>	<b>747,494</b>	<b>0</b>	



	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	Budget FY 20-21	NOTES
<b>NON-ENTERPRISE (this section is used to track the historical church and park).</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>							
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				
<b>Total 8020 · Hist. Church Fundraisers</b>	<b>2,255</b>	<b>1,482</b>	<b>2,801</b>	<b>2,312</b>	<b>0</b>	<b>0</b>	
8030 · Donations Hist. Church	257				587		
<b>Total 8000 · Hist. Church Income</b>	<b>4,012</b>	<b>2,982</b>	<b>4,301</b>	<b>3,812</b>	<b>2,087</b>	<b>1,500</b>	
<b>9000 · Hist. Church Expenses</b>							
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							
<b>Total 9030 · Hist. Church Fundraiser</b>	<b>1,258</b>	<b>512</b>	<b>1,053</b>	<b>1,303</b>	<b>0</b>	<b>0</b>	
<b>Total 9000 · Hist. Church Expenses</b>	<b>2,649</b>	<b>2,329</b>	<b>1,664</b>	<b>2,487</b>	<b>626</b>	<b>3,590</b>	
<b>Net Historical Church income less ex</b>	<b>1,363</b>	<b>653</b>	<b>2,637</b>	<b>1,325</b>	<b>1,461</b>	<b>-2,090</b>	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
<b>8100 · Park Income</b>							
8110 · Park Fundraisers	151	30					
8120 · Donations Park	198	253		2,135	50		
<b>Total 8100 · Park Income</b>	<b>349</b>	<b>283</b>	<b>0</b>	<b>2,135</b>	<b>50</b>	<b>0</b>	
<b>9100 · Park Expenses</b>							
9120 · Park Improvements	227			2,477	50		
9122 · Park Supplies and Maintenanc	324	17	206	360	228		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	187	188	Prelim. based on last year's actual solid waste fee for the park (dump fee)
9130 · Park Event Expense	200						
<b>Total 9100 · Park Expenses</b>	<b>876</b>	<b>171</b>	<b>393</b>	<b>3,024</b>	<b>465</b>	<b>188</b>	
<b>Net Park income less expense</b>	<b>-527</b>	<b>112</b>	<b>-393</b>	<b>-889</b>	<b>-415</b>	<b>-188</b>	Existing Park Funds will be used to cover the projected deficit.
<b>Total Non-Enterprise Income</b>	<b>4,361</b>	<b>3,265</b>	<b>4,301</b>	<b>5,947</b>	<b>2,137</b>	<b>1,500</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>Total Non-Enterprise Expense</b>	<b>3,525</b>	<b>2,500</b>	<b>2,057</b>	<b>5,511</b>	<b>1,091</b>	<b>3,778</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>QB Net Other Income</b>	<b>836</b>	<b>765</b>	<b>2,244</b>	<b>436</b>	<b>1,046</b>	<b>-2,278</b>	This matches Quickbooks Net change for BOTH Hist. Church & Park
<b>QB Net Income</b>	<b>-13,519</b>	<b>38,579</b>	<b>28,657</b>	<b>58,848</b>	<b>754,040</b>	<b>138</b>	<b>NET CHANGE ON QUICKBOOKS P&amp;L</b>
<b>Existing funds to be used for park &amp; Church</b>						<b>-2,278</b>	
<b>Note: This budget 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>							
<b>NET ENTIRE BUDGET</b>						<b>0</b>	

