

	Prelim FY 22-23	PRELIMINARY BUDGET NOTES
Income		
4000 · Operating Income		
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	
Total 4000 · Operating Income	33,184	
5000 · Other Operating Income		
5110 · Surplus equip. sales		
5100 · Donations District		
5300 · Hist. Church Admin. Fee	240	
5300 · Grant Funding		
Total 5000 · Other Income	240	
Total Income	33,424	
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	2,950	
6130 · Legal Fees		
Total 6100 · Professional Services	2,950	
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	600	
Total 6200 · Utilities	3,628	



	Prelim FY 22-23	PRELIMINARY BUDGET NOTES
6255 · Depreciation expense		We do not budget for depreciation expense due to our low-income status
6300 · Water Operation		
6301 · Mileage	1,500	
6302 · Water Tests	854	12 @ \$56 + 1 @ \$120 + 1 @ \$30 + 1 @ 32 we got a 3 year waiver for chlorine by-products.
6303 · System Repair & Maint.	2,000	This is very minimal as you can see by the history. As explained before, often repair expense shows up in the payroll expense rather than this line-item. But a single major repair will push this line over budget.
6304 · Chemicals	1,000	
6305 · Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.
Total 6300 · Water Operation	6,054	
6500 · Office Expense		
6550 · Computer	971	\$300 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies	125	
6560 · Postage	295	
Total 6500 · Office Expense	1,391	
6700 · Insurance	5,700	
7000 · Other operating expenses		
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		
Total 7000 · Other operating expenses	501	
Total Expense	32,924	
QB Net Ordinary Income	500	This line, matches Quickbooks "net ordinary income"
Transfer to tank inspection/ equip	\$ 500.00	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 Reserves		We need to build up the equipment repair & replacement fund for things besides the tank inspections.
USDA LOAN PRINCIPLE PMNT.		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.
Water Operation "bottom line"	0	



		Prelim FY 22-23	PRELIMINARY BUDGET NOTES
NON-ENTERPRISE (this section is u			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	
8020 · Hist. Church Fundraisers			
8021 · Concert Income			
8022 · Bricks/books			
Total 8020 · Hist. Church Fundraiser		0	
8030 · Donations Hist. Church			
Total 8000 · Hist. Church Income		1,500	
9000 · Hist. Church Expenses			
9010 · Insurance Hist. Church		250	This is subtracted from the insurance bill above.
9012 · Hist. Church Admin & Bank F		240	This is transferred to the main account each year, to help cover overhead (admin) costs.
9015 · Utilities Hist. Church		200	
9020 · Repairs & Maint. Hist. Church			
9022 · Supplies & Small Equip. Hist.		1,500	gestimate for heater to be taken from existing Historical Church Funds
9022 · Hist. Church Computer Expen			
9030 · Hist. Church Fundraiser Exp.			
9031 · Concert Expense			
9032 · Brick Expense			
9030 · Hist. Church Fundraiser E			
Total 9030 · Hist. Church Fundraiser		0	
Total 9000 · Hist. Church Expenses		2,190	
Net Historical Church income less e		-690	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.



	Prelim FY 22-23	PRELIMINARY BUDGET NOTES
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	2,432	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	-932	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-432	NET CHANGE ON QUICKBOOKS P&L (\$932 to come out of non-enterprise less \$500 gain to be put in the equipment repair fund (enterprise section of budget)

