

Income		Budget FY 24-25	BUDGET NOTES
<b>4000 · Operating Income</b>			
4100 · Water Sales	44,750		\$45.50 one month and \$46.25 for 11 mos. = \$555 per year times 50 customers . Does not include any overage. Added \$17,000 for PGE Undergrounding subcontractors.
4200 · Property Tax Revenue	5,000		
4800 · Customer Fees	500		
<b>Total 4000 · Operating Income</b>	<b>50,250</b>		
<b>5000 · Other Operating Income</b>			
5110 · Surplus equip. sales/misc	0.00		
5100 · Donations District	0		
5300 · Hist. Church Admin. Fee	240		
5300 · Grant Funding	300,000		Should actually be more , but is offset by expenses that are capitalized, exception is payroll expense.
<b>Total 5000 · Other Income</b>	<b>300,240</b>		
<b>Total Income</b>	<b>350,490</b>		
<b>Expense</b>			
<b>6000 · Payroll Expense</b>			
<b>Total 6000 · Water Operation</b>	<b>25,000</b>		Added \$12,300 for extra work required to keep up with high water demand plus projects, project related expense to be offset by grant \$, also had a major repair job that required more time.
<b>Total Staff Expense</b>	<b>25,000</b>		
<b>6100 · Professional Services</b>			
6110 · Engineering	0		
6120 · Auditor Fee	3,250		
6130 · Legal Fees	0		
<b>Total 6100 · Professional Services</b>	<b>3,250</b>		
6160 · SRF Projects	290,000		
<b>6200 · Utilities</b>			
6210 · Telephone	588		two phone lines one for SCADA system
6220 · PG & E	5,000		PG&E recently raised the rates, Added \$2,000 for extra water demand, offset by revenue
6230 · Propane	500		
<b>Total 6200 · Utilities</b>	<b>6,088</b>		
6255 · Depreciation expense			We do not budget for depreciation expense due to our low-income status
<b>6300 · Water Operation</b>			
6301 · Mileage	600		
6302 · Water Tests	1,725		12 @ \$110 (bacti) + 1 @ \$120 Nitrate as N and 1 @ \$30 Nitrite, added \$255 for extra VOC test
6303 · System Repair & Maint.	5,513		Added \$3,060 here (as much as possible while still keeping the \$10,000 to reserves)
6305 · Fees & Licenses	700		mandatory fees paid for licenses, water rights etc.
<b>Total 6300 · Water Operation</b>	<b>8,538</b>		
<b>6500 · Office Expense</b>			
6550 · Computer/Software	1,184		1/5 Quickbooks (QB) annual subscription + 1/3 QB payroll module + Website annual fee \$499+ per employee monthly fee of \$7 each charged by QB. Estimated at 3 employees per month. If we had not dropped the Billing Program and changed website hosts in 2024 this expense would be much higher!
6555 · Office Supplies	300		
6560 · Postage	200		
<b>Total 6500 · Office Expense</b>	<b>1,684</b>		
6700 · Insurance	5,704		Actual minus Hist. Church share of \$650 (added to non-ent. expense section)
<b>7000 · Other operating expenses</b>			
7011 · Rent Expense	0		
7020 · Dues & Subscriptions	226		Calif. Special District Association(dropped RCAC)
7030 · Penalties	0		
7040 · Bank Service Charges	0		
7050 · Misc. Expense	0		
7070 · Interest Expense	0		
<b>Total 7000 · Other operating expenses</b>	<b>226</b>		
<b>Total Expense</b>	<b>340,490</b>		
<b>QB Net Ordinary Income</b>	<b>10,000</b>		This line, matches Quickbooks "net ordinary income"
Transfer (to) or from tank inspection/ equipment	\$ -		
Transfer (to) or from Reserves	(10,000)		
<b>Water Operation "bottom line"</b>	<b>(0)</b>		This line takes Fund changes into consideration.

<b>NON-ENTERPRISE (this section is used to track the historical church income and expenses)</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 separately.
8000 · Hist. Church Income		
8010 · Hist. Church Rental	1,500	
8020 · Hist. Church Fundraisers	0	
8030 · Donations Hist. Church		
8040 · Misc. Income Hist. Church		
<b>Total 8000 · Hist. Church Income</b>	<b>1,500</b>	
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	0	
9000f · Supplies & Small Equip. Hist. Church	410	Lowered this to balance the church building budget.
9000g · Hist. Church Computer Expense	0	
9000h · Hist. Church Solid Waste Fee	0	
9000i · Hist. Church Fundraiser Exp.	0	
<b>Total 9000 · Hist. Church Expenses</b>	<b>1,500</b>	
<b>Net Historical Church income less expense</b>	<b>0</b>	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8050 · Library Income	0.00	
9050 · Library Expense	500.00	SPECIFIC FUNDS FOR THE LIBRARY ITSELF ARE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH BUILDING
<b>Library income less expense</b>	<b>-500.00</b>	\$500 is for Librarian to purchase supplies and small equipment for the library.
8100 · Park Income	0.00	
8110 · Park Fundraisers	0	
8120 · Donations Park	0	
<b>Total 8100 · Park Income</b>	<b>0</b>	
9100 · Park Expenses		
9120 · Park Improvements	0	
9122 · Park Supplies and Maintenance	300	
9125 · Solid Waste Fee Park	0	
9130 · Park Event Expense	0	
<b>Total 9100 · Park Expenses</b>	<b>300</b>	
<b>Net Park income less expense</b>	<b>-300</b>	
<b>NON-ENTERPRISE transfer (to) or from existing funds</b>	<b>800</b>	\$300 from Park existing Funds and \$500 from Library existing funds.
<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>2,300</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>QB Net Other Income</b>	<b>-800</b>	<b>Non-enterprise net change. (QB "other") on income statement.</b>
<b>QB Net Income</b>	<b>9,200</b>	<b>NET CHANGE ON QUICKBOOKS P&amp;L</b>
<b>BUDGET NET WITH USE OF EXISTING FUNDS</b>	<b>0</b>	
Note: budget uses a combo of balance sheet & income statement figures.		
The Budget is a managerial document and is not required to follow GAAP.		

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	Budget FY 25-26	NOTES RE HISTORICAL INFO. Current Budget NOTES on OTHER SHEET
<b>Income</b>							
<b>4000 · Operating Income</b>							
4100 · Water Sales	28,605	28,321	27,638	28,410	25,817	44,750	
4200 · Property Tax Revenue	4,423	4,263	4,485	4,789	4,981	5,000	
4800 · Customer Fees		232	435	541	227	500	
<b>Total 4000 · Operating Income</b>	<b>33,028</b>	<b>32,816</b>	<b>32,559</b>	<b>33,740</b>	<b>31,025</b>	<b>50,250</b>	
<b>5000 · Other Operating Income</b>							
5110 · Surplus equip. sales/misc	-39,000		203	239	118		
5100 · Donations District							
5300 · Hist. Church Admin. Fee	240	240	240	240	240	240	
5300 · Grant Funding	233,264				70736	300,000	
<b>Total 5000 · Other Income</b>	<b>194,504</b>	<b>240</b>	<b>443</b>	<b>479</b>	<b>71,094</b>	<b>300,240</b>	
<b>Total Income</b>	<b>227,532</b>	<b>33,056</b>	<b>33,001</b>	<b>34,219</b>	<b>102,119</b>	<b>350,490</b>	
<b>Expense</b>							
<b>6000 · Payroll Expense</b>							
<b>Total 6000 · Water Operation</b>	<b>19,907</b>	<b>12,952</b>	<b>11,883</b>	<b>11,052</b>	<b>12,308</b>	<b>25,000</b>	
6020 · Secretary/GM Contracts	345	345	323	300	420	0	
<b>Total Staff Expense</b>	<b>20,252</b>	<b>13,297</b>	<b>12,205</b>	<b>11,352</b>	<b>12,728</b>	<b>25,000</b>	
<b>6100 · Professional Services</b>							
6110 · Engineering							
6120 · Auditor Fee	2,800	2,800	2,950	2,950	3,100	3,250	
6130 · Legal Fees	120	950					
<b>Total 6100 · Professional Services</b>	<b>2,920</b>	<b>3,750</b>	<b>2,950</b>	<b>2,950</b>	<b>3,100</b>	<b>3,250</b>	
6160 · SRF Projects		2,038		325	68,150	290,000	The auditors capitalize these expenses, meaning they are zeroed out and added as assets to the balance sheet, but for the budget sheets, including audited history I have left them as expenses. (Audited results on historical data will be off by this amount).
<b>6200 · Utilities</b>							
6210 · Telephone	473	515	508	560	600	588	
6220 · PG & E	2,389	2,472	2,586	3,092	3,297	5,000	
6230 · Propane	501	229	530	224	72	500	
<b>Total 6200 · Utilities</b>	<b>3,363</b>	<b>3,216</b>	<b>3,624</b>	<b>3,876</b>	<b>3,969</b>	<b>6,088</b>	
6255 · Depreciation expense	30,184	31,468	31,561	31,561	31,561		Depreciation expense is a bookkeeping entry only that does not effect cash.
<b>6300 · Water Operation</b>							
6301 · Mileage	1,005	1,397	1,186	844	1,146	600	
6302 · Water Tests	1,586	1,013	2118	1440	2309	1,725	
6303 · System Repair & Maint.	4,081	2,938	763	632	2428	5,513	
6305 · Fees & Licenses	500	710	645	1010	671	700	
<b>Total 6300 · Water Operation</b>	<b>7,172</b>	<b>6,058</b>	<b>4,713</b>	<b>3,926</b>	<b>6,554</b>	<b>8,538</b>	
<b>6500 · Office Expense</b>							
6550 · Computer/Software	942	962	912	892	1432	1,184	
6555 · Office Supplies	283	47	142	337	282	300	
6560 · Postage	148	185	248	222	158	200	
<b>Total 6500 · Office Expense</b>	<b>1,373</b>	<b>1,194</b>	<b>1,302</b>	<b>1,450</b>	<b>1,872</b>	<b>1,684</b>	
6700 · Insurance	5,401	5,576	5,598	6,249	6,392	5,704	
<b>7000 · Other operating expenses</b>							
7011 · Rent Expense	72			72			Edda is booking this to propane expense some years. The \$72 is the rental on the propane tank.
7020 · Dues & Subscriptions	404	409	429	215	466	226	Calif. Special District Association \$200 (dropped RCAC)
7030 · Penalties							
7040 · Bank Service Charges		30		10	22		
7050 · Misc. Expense		28	8		12		
7070 · Interest Expense	99	23	207	88	16		
<b>Total 7000 · Other operating expenses</b>	<b>575</b>	<b>490</b>	<b>645</b>	<b>386</b>	<b>516</b>	<b>226</b>	
<b>Total Expense</b>	<b>71,241</b>	<b>67,087</b>	<b>62,597</b>	<b>62,075</b>	<b>134,842</b>	<b>340,490</b>	
<b>QB Net Ordinary Income</b>	<b>156,292</b>	<b>-34,031</b>	<b>-29,596</b>	<b>-27,856</b>	<b>-32,723</b>	<b>9,999.87</b>	This line, matches Quickbooks "net ordinary income"
Transfer (to) or from tank inspection/ equipment fund							
Transfer (to) or from Reserves	(5,500)	(5,500)				(10,000)	
<b>Water Operation "bottom line"</b>	<b>150,793</b>	<b>(39,531)</b>	<b>(29,596)</b>	<b>(27,856)</b>	<b>(32,723)</b>	<b>(0)</b>	<b>This line takes Fund changes into consideration.</b>



	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	Budget FY 25-26	NOTES RE HISTORICAL INFO. Current Budget NOTES on OTHER SHEET
<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 separately.
<b>8000 · Hist. Church Income</b>							
8010 · Hist. Church Rental	1,500	1,500	1,500	1,500	1500	1,500	
8020 · Hist. Church Fundraisers							
8030 · Donations Hist. Church	580	580					
8040 · Misc. Income Hist. Church				103	69		
<b>Total 8000 · Hist. Church Income</b>	<b>2,080</b>	<b>2,080</b>	<b>1,500</b>	<b>1,603</b>	<b>1,569</b>	<b>1,500</b>	
<b>9000 · Hist. Church Expenses</b>							
9000a · Insurance Hist. Church	250	250	250	250	650	650	This is subtracted from the insurance bill above.
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240	This is transferred to the main account each year, to help cover overhead (admin) costs.
9000d · Utilities Hist. Church	127	123	102	133	118	200	
9000e · Repairs & Maint. Hist. Church	253	13		15	1,516		
9000f · Supplies & Small Equip. Hist. Church	86			0		410	
9000g · Hist. Church Computer Expense							
9000h · Hist. Church Solid Waste Fee					153		
9000i · Hist. Church Fundraiser Exp.							
<b>Total 9000 · Hist. Church Expenses</b>	<b>957</b>	<b>626</b>	<b>592</b>	<b>638</b>	<b>2,677</b>	<b>1,500</b>	
<b>Net Historical Church income less expense</b>	<b>1,123</b>	<b>1,454</b>	<b>908</b>	<b>965</b>	<b>-1,108</b>	<b>0</b>	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
<b>8050 · Library Income</b>			2,000.00				
<b>9050 · Library Expense</b>				506.95		500.00	SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH
Library income less expense	0.00	0.00	2,000.00	-506.95	0.00	-500.00	\$500 is for Librarian to purchase supplies and small equipment for the library.
<b>8100 · Park Income</b>			1,600.00				
8110 · Park Fundraisers							
8120 · Donations Park	117	117					
<b>Total 8100 · Park Income</b>	<b>117</b>	<b>117</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>9100 · Park Expenses</b>							
9120 · Park Improvements							
9122 · Park Supplies and Maintenance	17	88	11		480	300	
9125 · Solid Waste Fee Park	187	92	96	107	102		
9130 · Park Event Expense							
<b>Total 9100 · Park Expenses</b>	<b>204</b>	<b>180</b>	<b>107</b>	<b>107</b>	<b>582</b>	<b>300</b>	
<b>Net Park income less expense</b>	<b>-87</b>	<b>-63</b>	<b>1,493</b>	<b>-107</b>	<b>-582</b>	<b>-300</b>	
NON-ENTERPRISE transfer (to) or from existing funds						800	
<b>Total Non-Enterprise Income</b>	<b>2,197</b>	<b>2,197</b>	<b>5,100</b>	<b>1,603</b>	<b>1,569</b>	<b>1,500</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>Total Non-Enterprise Expense</b>	<b>1,161</b>	<b>806</b>	<b>699</b>	<b>1,252</b>	<b>3,259</b>	<b>2,300</b>	This matches Quickbooks for Hist. Church & Park combined.
<b>QB Net Other Income</b>	<b>1,036</b>	<b>1,391</b>	<b>4,401</b>	<b>351</b>	<b>-1,690</b>	<b>-800</b>	Non-enterprise net change. (QB "other") on income statement.
<b>QB Net Income</b>	<b>157,328</b>	<b>-32,641</b>	<b>-25,195</b>	<b>-27,506</b>	<b>-34,413</b>	<b>9,200</b>	<b>NET CHANGE ON QUICKBOOKS P&amp;L</b>

