

Income	Budget FY 24-25	BUDGET NOTES
4000 · Operating Income		
4100 · Water Sales	27,750	\$46.25 for 12 mos. = \$555 per year times 50 customers . Does not include any overage.
4800 · Customer Fees	500	
Total 4000 · Operating Income	28,250	
5000 · Other Operating Income		
5110 · Other includes interest income	500.00	
5200 · Property Tax Revenue	5,000	
5300 · Hist. Church Admin. Fee	240	
5300 · Grant Funding	350,000	Should actually be more , but is offset by expenses that are capitalized, exception is payroll expense.
Total 5000 · Other Income	355,740	
Total Income	383,990	
Expense		
6000 · Payroll Expense		
Total 6000 · Water Operation	26,000	High to accommodate State Funded Projects. Reimbursed by State
Total Staff Expense	26,000	
6100 · Professional Services		
6110 · Engineering	0	
6120 · Auditor Fee	3,800	
6130 · Legal Fees	0	
Total 6100 · Professional Services	3,800	
6160 · SRF Projects	330,000	
6200 · Utilities		
6210 · Telephone	733	two phone lines one for SCADA system
6220 · PG & E	5,000	
6230 · Propane	500	
Total 6200 · Utilities	6,233	
6255 · Depreciation expense		We do not budget for depreciation expense due to our low-income status
6300 · Water Operation		
6301 · Mileage	600	
6302 · Water Tests	3,400	See sheet. We have a lot of extra tests due this Fiscal Year!
6303 · System Repair & Maint.	3,838	
6305 · Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.
Total 6300 · Water Operation	8,538	
6500 · Office Expense		
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	
Total 6500 · Office Expense	1,684	
6700 · Insurance	7,509	Projection from GSRMA minus Hist. Church share of \$650 (added to non-ent. expense section)
7000 · Other operating expenses		
7020 · Dues & Subscriptions	226	Calif. Special District Association
7030 · Penalties	0	
7040 · Bank Service Charges	0	
7050 · Misc. Expense	0	
7070 · Interest Expense	0	
Total 7000 · Other operating expenses	226	
Total Expense	383,990	
QB Net Ordinary Income	0	This line, matches Quickbooks "net ordinary income"
Transfer (to) or from tank inspection/ equipment	\$ -	
Transfer (to) or from Reserves	-	
Water Operation "bottom line"	(0)	This line takes Fund changes into consideration.

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	0	
8030 · Donations Hist. Church		
8040 · Misc. Income 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	0	
9000f · Supplies & Small Equip. Hist. Church	410	
9000g · Hist. Church Computer Expense	0	
9000h · Hist. Church Solid Waste Fee	0	
9000i · Hist. Church Fundraiser Exp.	0	
Total 9000 · Hist. Church Expenses	1,500	
Net Historical Church income less expense	0	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
Library income less expense	-500.00	\$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	
Total 8100 · Park Income	0	
9100 · Park Expenses		
9120 · Park Improvements	0	
9122 · Park Supplies and Maintenance	300	
9125 · Solid Waste Fee Park	0	
9130 · Park Event Expense	0	
Total 9100 · Park Expenses	300	
Net Park income less expense	-300	
NON-ENTERPRISE transfer (to) or from existing funds	800	\$300 from Park existing Funds and \$500 from Library existing funds.
Total Non-Enterprise Income	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	2,300	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	-800	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-800	NET CHANGE ON QUICKBOOKS P&L
BUDGET NET WITH USE OF EXISTING FUNDS	-0	
Note: budget uses a combo of balance sheet & income statement figures. The Budget is a managerial document and is not required to follow GAAP.		

	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	Prelim Budget FY 26-27	NOTES RE HISTORICAL INFO. Current Budget NOTES on OTHER SHEET
Income							
4000 · Operating Income							
4100 · Water Sales	28,321	27,638	28,410	25,817	30,108	27,750	
4800 · Customer Fees	232	435	541	227	105	500	
Total 4000 · Operating Income	28,553	28,073	28,952	26,044	30,213	28,250	
5000 · Other Income							
5110 · Other includes interest income		203	239	118	472	500.00	
5200 · Property Tax Revenue	4,263	4,485	4,789	4,981	4,931	5,000	
5300 · Hist. Church Admin. Fee	240	240	240	240	240	240	
5300 · Grant Funding				70,736	372,017	350,000	
Total 5000 · Other Income	4,503	4,928	5,267	76,075	377,660	355,740	
Total Income	33,056	33,001	34,219	102,119	407,873	383,990	
Expense							
6000 · Payroll Expense							
Total 6000 · Water Operation	12,952	11,883	11,052	12,308	17,740	26,000	
6020 · Secretary/GM Contracts	345	323	300	420		0	
Total Staff Expense	13,297	12,205	11,352	12,728	17,740	26,000	
6100 · Professional Services							
6110 · Engineering							
6120 · Auditor Fee	2,800	2,950	2,950	3,100	3,250	3,800	
6130 · Legal Fees	950						
Total 6100 · Professional Services	3,750	2,950	2,950	3,100	3,250	3,800	
6160 · SRF Projects	2,038		325	68,150	308,800	330,000	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).
6200 · Utilities							
6210 · Telephone	515	508	560	600	709	733	
6220 · PG & E	2,472	2,586	3,092	3,297	3,157	5,000	
6230 · Propane	229	530	296	72	72	500	
Total 6200 · Utilities	3,216	3,624	3,948	3,969	3,939	6,233	
6255 · Depreciation expense	31,468	31,561	31,561	31,561	21,560		Depreciation expense is a bookkeeping entry only that does not effect cash.
6300 · Water Operation							
6301 · Mileage	1,397	1,186	844	1,146	837	600	
6302 · Water Tests	1,013	2118	1440	2309	2579	3,400	
6303 · System Repair & Maint.	2,938	763	632	2428	350	3,838	
6305 · Fees & Licenses	710	645	1010	671	1126	700	
Total 6300 · Water Operation	6,058	4,713	3,926	6,554	4,892	8,538	
6500 · Office Expense							
6550 · Computer/Software	962	912	892	1432	1855	1,184	
6555 · Office Supplies	47	142	337	282	257	300	
6560 · Postage	185	248	222	158	326	200	
Total 6500 · Office Expense	1,194	1,302	1,450	1,872	2,438	1,684	
6700 · Insurance	5,576	5,598	6,249	6,392	6,074	7,509	
7000 · Other operating expenses							
7020 · Dues & Subscriptions	409	429	215	466	238	226	Calif. Special District Association
7030 · Penalties							
7040 · Bank Service Charges	30		10	22	65		
7050 · Misc. Expense	28	8			12		
7070 · Interest Expense	23	207	88	16	42		
Total 7000 · Other operating expenses	490	645	314	516	344	226	
Total Expense	67,087	62,597	62,075	134,842	369,037	383,990	
QB Net Ordinary Income	-34,031	-29,596	-27,856	-32,723	38,836	-0.13	This line, matches Quickbooks "net ordinary income"
Transfer (to) or from tank inspection/ equipment fund							
Transfer (to) or from Reserves	(5,500)						
Water Operation "bottom line"	(39,530)	(29,596)	(27,856)	(32,723)	38,836	(0)	This line takes Fund changes into consideration.
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	1500	1500	1,500	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.



	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	Prelim Budget FY 26-27	NOTES RE HISTORICAL INFO. Current Budget NOTES on OTHER SHEET
8020 · Hist. Church Fundraisers							
8030 · Donations Hist. Church	580						
8040 · Misc. Income Hist. Church			103	69	55		
Total 8000 · Hist. Church Income	2,080	1,500	1,603	1,569	1,555	1,500	
9000 · Hist. Church Expenses							
9000a · Insurance Hist. Church	250	250	250	650	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	123	102	133	118	96	200	
9000e · Repairs & Maint. Hist. Church	13		15	1,516	17		
9000f · Supplies & Small Equip. Hist. Church			0			410	
9000g · Hist. Church Computer Expense							
9000h · Hist. Church Solid Waste Fee				153			
9000i · Hist. Church Fundraiser Exp.							
Total 9000 · Hist. Church Expenses	626	592	638	2,677	1,003	1,500	
Net Historical Church income less expense	1,454	908	965	-1,108	552	0	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8050 · Library Income		2,000.00					
9050 · Library Expense			506.95		244.30	500.00	SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH
Library income less expense	0.00	2,000.00	-506.95	0.00	-244.30	-500.00	\$500 is for Librarian to purchase supplies and small equipment for the library.
8100 · Park Income		1,600.00					
8110 · Park Fundraisers							
8120 · Donations Park	117						
Total 8100 · Park Income	117	1,600	0	0	0	0	
9100 · Park Expenses							
9120 · Park Improvements							
9122 · Park Supplies and Maintenance	88	11		480	275	300	
9125 · Solid Waste Fee Park	92	96	107	102	102		
9130 · Park Event Expense							
Total 9100 · Park Expenses	180	107	107	582	377	300	
Net Park income less expense	-63	1,493	-107	-582	-377	-300	
NON-ENTERPRISE transfer (to) or from existing funds						800	
Total Non-Enterprise Income	2,197	5,100	1,603	1,569	1,555	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	806	699	1,252	3,259	1,624	2,300	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	1,391	4,401	351	-1,690	-69	-800	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-32,640	-25,195	-27,506	-34,413	38,768	-800	NET CHANGE ON QUICKBOOKS P&L



ACWD 26-27 Prelim Budget

Chemical	Cost			
Nitrate (nitrate as N and Nitrite as N)	\$ 120.00			
Turbidity	\$ 120.00	guessed		
Color	\$ 100.00			
lead and copper	\$ 350.00			
routine monthly tests \$110 per month	\$ 1,320.00			
Odor	\$ 120.00	guessed		
Perchlorate	\$ 233.00			
PH	\$ 100.00	guessed		
Radium	\$ 1,000.00	We have to do this again!		
	\$ 3,463.00			