

	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
Income							CHANGES SINCE PRELIMINARY BUDGET THIS COLOR
4000 · Operating Income							One customer always shows up twice on billing program exports and we lost one customer so -2 from prelim.
4100 · Water Sales	27,187	31,127	27,045	27,754	28,605	25,920	54 customers times \$40 per month nothing included for overages actual should be higher
4200 · Property Tax Revenue	4,682	5,091	5,096	4,572	4,423	4,400	
4800 · Customer Fees	449	435	392	1,714		500	
Total 4000 · Operating Income	32,318	36,653	32,533	34,040	33,028	30,820	
5000 · Other Operating Income							
5110 · Surplus equip. sales					-39,000.00		
5100 · Donations District	1,322	198	92				
5300 · Hist. Church Admin. Fee	120	240	240	240	240	240	
5300 · Grant Funding	50,557	274,702	67,807	784,715	233,264	2,175	This is the amount that we have applied for from the State's covid relief fund
Total 5000 · Other Income	52,000	275,140	68,139	784,955	194,504	2,415	
Total Income	84,317	311,793	100,672	818,995	227,532	33,235	
Expense							
6000 · Payroll Expense							
Total 6000 · Water Operation	6,836	7,491	7,119	8,519	19,907	12,000	Actual payroll expense for fiscal year 20/21 was \$12,100 (see report in meeting docs)
6020 · Secretary Contract	615	405	390	510	345	500	
Total Staff Expense	7,451	7,896	7,509	9,029	20,252	12,500	
6100 · Professional Services							
6110 · Engineering							
6120 · Auditor Fee	2,000	2,000	2,500	2,800	2,800	2,950	
6130 · Legal Fees					120		
Total 6100 · Professional Services	2,000	2,000	2,500	2,800	2,920	2,950	
6160 · SRF Projects	200	238,403	500	17,739			Most project expenses got moved to assets but not the cost of the test wells.
6200 · Utilities							
6210 · Telephone	201	217	226	323	473	528	two phone lines one for SCADA system
6220 · PG & E	3,188	4,284	2,334	2,388	2,389	2,500	added \$500 based on actual expenses for FY 20/21
6230 · Propane	101	465	285	564	501	600	
Total 6200 · Utilities	3,490	4,966	2,845	3,275	3,363	3,628	
6255 · Depreciation expense	16,667	16,667	16,831	20,701	30,184		We do not budget for depreciation expense due to our low-income status



	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
6300 · Water Operation							
6301 · Mileage	1,270	1,219	1,047	739	1,005	1,000	
6302 · Water Tests	2,127	1,387	1,505	670	1,586	1,310	
6303 · System Repair & Maint.	3,365	5,789	2,868	4,057	3,069	2,330	18/19 includes the cost of the two temp. tanks \$2,500 Budget figure might be low but contingency fund will be used if necessary.
6304 · Chemicals	954	859	668	653	1,012	1,000	
6305 · Fees & Licenses	735	647	393	565	500	565	Mandatory expenses
Total 6300 · Water Operation	8,450	9,901	6,481	6,683	7,173	6,205	
6500 · Office Expense							
6550 · Computer	435	383	425	509	942	971	\$300 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies	649	149	123	0	283	100	
6560 · Postage	422	286	259	344	148	300	Lowered based on actual for FY 20/21
Total 6500 · Office Expense	1,506	818	807	853	1,373	1,371	
6700 · Insurance	4,379	3,854	4,356	4,437	5,401	5,600	
7000 · Other operating expenses							
7011 · Rent Expense	72	67	72	72	72	72	
7020 · Dues & Subscriptions	250	351	359	385	404	409	Two memberships: Calif. Rural Water Association \$218 & Calif. Special District Association \$191
7030 · Penalties	71						
7040 · Bank Service Charges	10	47		27			
7050 · Misc. Expense	1,195	1					
7070 · Interest Expense	761	410			99		
Total 7000 · Other operating expens	2,360	876	431	484	575	481	
Total Expense	46,503	285,380	42,260	66,001	71,241	32,735	
QB Net Ordinary Income	37,814	26,413	58,412	752,994	156,292	500	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 Reserves			4,500	5,500	5,500		
USDA LOAN PRINCIPLE PMNT.	6,019	6,370	2,994				
Water Operation "bottom line"	31,796	20,043	50,918	747,494	150,792	0	



	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
NON-ENTERPRISE (this section is used to track the historical church and park).							
8000 · Hist. Church Income							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.
8010 · Hist. Church Rental	1,500	1,500	1,500	1,500	1,500	1,500	
8020 · Hist. Church Fundraisers							For budget purposes income estimates are low.
8021 · Concert Income	1,352	2,616	2,312				
8022 · Bricks/books	130	185					
Total 8020 · Hist. Church Fundraiser	1,482	2,801	2,312	0	0	0	
8030 · Donations Hist. Church				587	580		
Total 8000 · Hist. Church Income	2,982	4,301	3,812	2,087	2,080	1,500	
9000 · Hist. Church Expenses							
9010 · Insurance Hist. Church	250	250	250	250	250	250	This is subtracted from the insurance bill above.
9012 · Hist. Church Admin & Bank F	120	240	240	240	240	240	
9015 · Utilities Hist. Church	71	121	122	121	127	100	There is a credit on the PG&E account for the church from FY 19/20 of \$200
9020 · Repairs & Maint. Hist. Church	272	0	105	15	253		shingle job might go over into FY 20/21
9022 · Supplies & Small Equip. Hist.	1,105		194		86		
9022 · Hist. Church Computer Expense			273				
9030 · Hist. Church Fundraiser Exp.							
9031 · Concert Expense	512	881	1,303				
9032 · Brick Expense		172					
9030 · Hist. Church Fundraiser Exp. - Other							
Total 9030 · Hist. Church Fundraiser	512	1,053	1,303	0	0	0	
Total 9000 · Hist. Church Expenses	2,329	1,664	2,487	626	957	590	
Net Historical Church income less e	653	2,637	1,325	1,461	1,123	910	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8100 · Park Income							
8110 · Park Fundraisers	30						
8120 · Donations Park	253		2,135	50	117		
Total 8100 · Park Income	283	0	2,135	50	117	0	
9100 · Park Expenses							
9120 · Park Improvements			2,477	50			
9122 · Park Supplies and Maintenan	17	206	360	228	17		
9125 · Solid Waste Fee Park	154	187	187	187	187	188	
9130 · Park Event Expense							
Total 9100 · Park Expenses	171	393	3,024	465	204	188	
Net Park income less expense	112	-393	-889	-415	-87	-188	Existing Park Funds will be used to cover the projected deficit.
Total Non-Enterprise Income	3,265	4,301	5,947	2,137	2,197	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	2,500	2,057	5,511	1,091	1,161	778	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	765	2,244	436	1,046	1,036	722	This matches Quickbooks Net change for BOTH Hist. Church & Park
QB Net Income	38,579	28,657	58,848	754,040	157,327	1,222	NET CHANGE ON QUICKBOOKS P&L



	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
						Change to non-ent. Fund (money out) or in	722
						Note: This budget uses a combination of balance sheet & income statement	
						NET ENTIRE BUDGET	0
The Budget is a managerial document and is not required to follow GAAP.							

