

	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	DRAFT PRELIM	NOTES
Income						
4000 - Operating Income						
4100 - Water Sales	26,681	27,187	31,127	27,045	26,880	56 customers times \$40 per month did not add anything for overages.
4200 - Property Tax Revenue	4,820	4,682	5,091	5,096	5,000	
4800 - Customer Fees	591	449	435	392	200	
Total 4000 - Operating Income	32,092	32,318	36,653	32,533	32,080	
5000 - Other Operating Income						
5100 - Donations District	100	1,322	198	92		
5300 - Hist. Church Admin. Fee		120	240	240	240	
5300 - Grant Funding		50,557	274,702	67,807		For managerial purposes we are not showing the SRF projects in/out on the budget.
Total 5000 - Other Income	100	52,000	275,140	68,139	240	
Total Income	32,192	84,317	311,793	100,672	32,320	
Expense						
6000 - Water Operation Labor						
6010 - WTO Contract/Labor	3,432	3,877	4,045	4,130		WTO is paid \$300 per month for routine maintenance. Other services billed per contract.
6030 - Meter Reader	555	432	480	490		
6040 - Other Labor	1,216	2,027	1,766	1,299		
Total 6000 - Water Operation Labor	5,203	6,336	6,291	5,919	6,600	As of 4/1/19 Payroll is being used. This is going to make it more difficult to separate the detail.
6060 - Administration						
6025 - Bookkeeper Contract		500	1,200	1,200	1,980	Bookkeeper on payroll as of 4/1/19, salary is \$150 per month added 10% for payroll taxes.
6020 - Secretary Contract	4,800	615	405	390	500	
Total 6060- Administration	4,800	1,115	1,605	1,590	2,480	
6100 - Professional Services						
6110 - Engineering						
6120 - Auditor Fee		2,000	2,000	2,500	2,800	
6130 - Legal Fees						
Total 6100 - Professional Services	0	2,000	2,000	2,500	2,800	
6160 - SRF Projects		200	238,403	500		Most project expenses get moved to assets but not the cost of the test wells.
6200 - Utilities						
6210 - Telephone	190	201	217	226	480	two lines instead of one for SCADA system
6220 - PG & E	4,027	3,188	4,284	2,334	3,000	
6230 - Propane	387	101	465	285	500	propane was a lot higher this year due to the bad winter. See QB printout.
Total 6200 - Utilities	4,604	3,490	4,966	2,845	3,980	



	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	DRAFT PRELIM	NOTES
6250 - Mileage	1,122	1,270	1,219	1,047	1,000	
6255 - Depreciation expense	16,667	16,667	16,667	16,831		We do not budget for depreciation expense due to our low-income status
6340 - Water Tests	1,642	2,127	1,387	1,505	1,500	We have 22 extra tests this year! The quote from the lab was not as bad as I thought \$376
6350 - System Repair & Maintenance	4,653	3,365	5,789	2,868	4,000	in reality most of our "repair" expense shows up in LABOR, such as last winter's leaks.
6400 - Chemicals	1,067	954	859	668	600	this is mostly for calibrating our equipment. Possibly it will go down more when we ge the new analyser in the future construction project.
6450 - Fees & Licenses	634	735	647	393	700	Mandatory expenses
6500 - Office Expense						
6550 - Computer	350	435	383	425	455	
6555 - Office Supplies	381	649	149	123	200	
6560 - Postage	412	422	286	259	300	
Total 6500 - Office Expense	1,143	1,506	818	807	955	
6700 - Insurance	3,776	4,379	3,854	4,356	5,000	Insurance is higher because of increased value on water tank plus flood (mudslide) insurance
7000 - Other operating expenses						
7011 - Rent Expense	72	72	67	72	72	
7020 - Dues & Subscriptions	174	250	351	359	385	Two memberships: Calif. Rural Water Association \$208 & Calif. Special District Association \$177
7030 - Penalties		71				
7040 - Bank Service Charges	28	10	47			
7050 - Misc. Expense		1,195	1			
7070 - Interest Expense	962	761	410			
Total 7000 - Other operating expenses	1,236	2,360	876	431	457	
Total Expense	46,547	46,503	285,380	42,260	30,072	
QB Net Ordinary Income	-14,355	37,814	26,413	58,412	2,248	This line, matches Quickbooks "net ordinary income"
Move to Contingency Fund					2,248	
USDA LOAN PRINCIPLE PMNT.	5,818	6,019	6,370	2,994		
Water Operation "bottom line"	(20,173)	31,796	20,043	55,418	0	
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 seperately. 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	
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			
Total 8020 - Hist. Church Fundraisers	2,255	1,482	2,801	2,312	0	
8030 - Donations Hist. Church	257					
Total 8000 - Hist. Church Income	4,012	2,982	4,301	3,812	1,500	



	14 - 15 Actual	15 - 16 Actual	16 -17 Actual	17-18 Actual	DRAFT PRELIM	NOTES
9000 - Hist. Church Expenses						
9010 - Insurance Hist. Church	250	250	250	250	250	This is subtracted from the insurance bill above.
9012 - Hist. Church Admin & Bank Fees	28	120	240	240	240	
9015 - Utilities Hist. Church	192	71	121	122	200	
9020 - Repairs & Maint. Hist. Church	783	272	0	105	1,000	We need to look into finding help to hang the shingles that have already been purchased.
9022 - Supplies & Small Equip. Hist. Ch	26	1,105		194		
9022 - Hist. Church Computer Expense	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						
Total 9030 - Hist. Church Fundraiser Ex	1,258	512	1,053	1,303	0	
Total 9000 - Hist. Church Expenses	2,649	2,329	1,664	2,487	1,690	
Net Historical Church income less expe	1,363	653	2,637	1,325	-190	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8100 - Park Income						
8110 - Park Fundraisers	151	30				
8120 - Donations Park	198	253		2,135		
Total 8100 - Park Income	349	283	0	2,135	0	
9100 - Park Expenses						
9120 - Park Improvements	227			2,477		
9122 - Park Supplies and Maintenance	324	17	206	360	360	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	188	Prelim. based on last year's actual solid waste fee for the park (dump fee)
9130 - Park Event Expense	200					
Total 9100 - Park Expenses	876	171	393	3,024	548	
Net Park income less expense	-527	112	-393	-889	-548	Existing Park Funds will be used to cover the projected deficit.
Total Non-Enterprise Income	4,361	3,265	4,301	5,947	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	3,525	2,500	2,057	5,511	2,238	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	836	765	2,244	436	-738	This matches Quickbooks Net change for BOTH Hist. Church & Park
QB Net Income	-13,519	38,579	28,657	58,848	1,510	NET CHANGE ON QUICKBOOKS P&L (No depreciation expense in budget columns.)
			Existing funds to be used for park		-548	
			Bottom line Historical Church & Park		(738)	Amount to come from existing park fund to balance the budget.

