

	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
<b>Income</b>							
<b>4000 · Operating Income</b>							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	4,300	Lowered based on actual for FY 20/21 of \$4,263.00
4800 · Customer Fees	449	435	392	1,714		500	
<b>Total 4000 · Operating Income</b>	<b>32,318</b>	<b>36,653</b>	<b>32,533</b>	<b>34,040</b>	<b>33,028</b>	<b>30,720</b>	
<b>5000 · Other Operating Income</b>							
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
<b>Total 5000 · Other Income</b>	<b>52,000</b>	<b>275,140</b>	<b>68,139</b>	<b>784,955</b>	<b>194,504</b>	<b>2,415</b>	
<b>Total Income</b>	<b>84,317</b>	<b>311,793</b>	<b>100,672</b>	<b>818,995</b>	<b>227,532</b>	<b>33,135</b>	
<b>Expense</b>							
<b>6000 · Payroll Expense</b>							
<b>Total 6000 · Water Operation</b>	<b>6,836</b>	<b>7,491</b>	<b>7,119</b>	<b>8,519</b>	<b>19,907</b>	<b>12,000</b>	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	
<b>Total Staff Expense</b>	<b>7,451</b>	<b>7,896</b>	<b>7,509</b>	<b>9,029</b>	<b>20,252</b>	<b>12,500</b>	
<b>6100 · Professional Services</b>							
6110 · Engineering							
6120 · Auditor Fee	2,000	2,000	2,500	2,800	2,800	2,950	
6130 · Legal Fees					120		
<b>Total 6100 · Professional Services</b>	<b>2,000</b>	<b>2,000</b>	<b>2,500</b>	<b>2,800</b>	<b>2,920</b>	<b>2,950</b>	
6160 · SRF Projects	200	238,403	500	17,739			Most project expenses got moved to assets but not the cost of the test wells.
<b>6200 · Utilities</b>							
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	
<b>Total 6200 · Utilities</b>	<b>3,490</b>	<b>4,966</b>	<b>2,845</b>	<b>3,275</b>	<b>3,363</b>	<b>3,628</b>	
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
<b>6300 - Water Operation</b>							
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	2,230	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
<b>Total 6300 - Water Operation</b>	<b>8,450</b>	<b>9,901</b>	<b>6,481</b>	<b>6,683</b>	<b>7,173</b>	<b>6,105</b>	
<b>6500 - Office Expense</b>							
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
<b>Total 6500 - Office Expense</b>	<b>1,506</b>	<b>818</b>	<b>807</b>	<b>853</b>	<b>1,373</b>	<b>1,371</b>	
<b>6700 - Insurance</b>	<b>4,379</b>	<b>3,854</b>	<b>4,356</b>	<b>4,437</b>	<b>5,401</b>	<b>5,600</b>	
<b>7000 - Other operating expenses</b>							
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		
<b>Total 7000 - Other operating expens</b>	<b>2,360</b>	<b>876</b>	<b>431</b>	<b>484</b>	<b>575</b>	<b>481</b>	
<b>Total Expense</b>	<b>46,503</b>	<b>285,380</b>	<b>42,260</b>	<b>66,001</b>	<b>71,241</b>	<b>32,635</b>	
<b>QB Net Ordinary Income</b>	<b>37,814</b>	<b>26,413</b>	<b>58,412</b>	<b>752,994</b>	<b>156,292</b>	<b>500</b>	This line, matches Quickbooks "net ordinary income"
<b>Transfer to tank inspection Fund</b>						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.
<b>Transfer to Reserves</b>			4,500	5,500	5,500		
<b>USDA LOAN PRINCIPLE PMNT.</b>	6,019	6,370	2,994				
<b>Water Operation "bottom line"</b>	<b>31,796</b>	<b>20,043</b>	<b>50,918</b>	<b>747,494</b>	<b>150,792</b>	<b>0</b>	



	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES	
<b>NON-ENTERPRISE (this section is used to track the historical church and park).</b>								
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 separately.	
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						
<b>Total 8020 - Hist. Church Fundraiser</b>	<b>1,482</b>	<b>2,801</b>	<b>2,312</b>	<b>0</b>	<b>0</b>	<b>0</b>		
8030 - Donations Hist. Church				587	580			
<b>Total 8000 - Hist. Church Income</b>	<b>2,982</b>	<b>4,301</b>	<b>3,812</b>	<b>2,087</b>	<b>2,080</b>	<b>1,500</b>		
<b>9000 - Hist. Church Expenses</b>								
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		
9020 - Repairs & Maint. Hist. Church	272	0	105	15	253			
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								
<b>Total 9030 - Hist. Church Fundraiser</b>	<b>512</b>	<b>1,053</b>	<b>1,303</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total 9000 - Hist. Church Expenses</b>	<b>2,329</b>	<b>1,664</b>	<b>2,487</b>	<b>626</b>	<b>957</b>	<b>590</b>		
<b>Net Historical Church income less e</b>	<b>653</b>	<b>2,637</b>	<b>1,325</b>	<b>1,461</b>	<b>1,123</b>	<b>910</b>	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.	
<b>8100 - Park Income</b>								
8110 - Park Fundraisers	30							
8120 - Donations Park	253		2,135	50	117			
<b>Total 8100 - Park Income</b>	<b>283</b>	<b>0</b>	<b>2,135</b>	<b>50</b>	<b>117</b>	<b>0</b>		
<b>9100 - Park Expenses</b>								
9120 - Park Improvements			2,477	50				
9122 - Park Supplies and Maintenanc	17	206	360	228	17	150		
9125 - Solid Waste Fee Park	154	187	187	187	187	92		
9130 - Park Event Expense								
<b>Total 9100 - Park Expenses</b>	<b>171</b>	<b>393</b>	<b>3,024</b>	<b>465</b>	<b>204</b>	<b>242</b>		
<b>Net Park income less expense</b>	<b>112</b>	<b>-393</b>	<b>-889</b>	<b>-415</b>	<b>-87</b>	<b>-242</b>	Existing Park Funds will be used to cover the projected deficit.	
<b>Total Non-Enterprise Income</b>								
	3,265	4,301	5,947	2,137	2,197	1,500	This matches Quickbooks for Hist. Church & Park combined.	
<b>Total Non-Enterprise Expense</b>								
	2,500	2,057	5,511	1,091	1,161	832	This matches Quickbooks for Hist. Church & Park combined.	
<b>QB Net Other Income</b>	<b>765</b>	<b>2,244</b>	<b>436</b>	<b>1,046</b>	<b>1,036</b>	<b>668</b>	This matches Quickbooks Net change for BOTH Hist. Church & Park	
<b>QB Net Income</b>	<b>38,579</b>	<b>28,657</b>	<b>58,848</b>	<b>754,040</b>	<b>157,327</b>	<b>1,168</b>	<b>NET CHANGE ON QUICKBOOKS P&amp;L</b>	
<b>Change to non-ent. Fund (money out) or in</b>							<b>668</b>	
<b>Note: This budget uses a combination of balance sheet &amp; income statement</b>							<b>NET ENTIRE BUDGET</b>	<b>0</b>
<b>The Budget is a managerial document and is not required to follow GAAP.</b>								

