

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	Budget FY 25-26
Income						
Water Sales & Fees	\$ 28,605	\$ 28,553	\$ 28,073	\$ 28,952	\$ 26,044	\$ 28,250
Tax Revenue	\$ 4,423	\$ 4,263	\$ 4,485	\$ 4,789	\$ 4,981	\$ 5,000
Other Income	\$ 194,504	\$ 240	\$ 443	\$ 479	\$ 71,094	\$ 300,240
Total Income	\$ 227,532	\$ 33,056	\$ 33,001	\$ 34,219	\$ 102,119	\$ 333,490
Expenses						
Staffing	\$ 20,252	\$ 13,297	\$ 12,205	\$ 11,352	\$ 12,728	\$ 12,700
Professional fees	\$ 2,920	\$ 3,750	\$ 2,950	\$ 2,950	\$ 3,100	\$ 3,250
SRF Projects	\$ -	\$ 2,038	\$ -	\$ 325	\$ 68,150	\$ 300,000
Utilities	\$ 3,363	\$ 3,216	\$ 3,624	\$ 3,876	\$ 3,969	\$ 4,088
Depreciation	\$ 30,184	\$ 31,468	\$ 31,561	\$ 31,561	\$ 31,561	\$ -
Water Operation	\$ 7,172	\$ 6,058	\$ 4,713	\$ 3,926	\$ 6,554	\$ 5,223
Office Expense	\$ 1,373	\$ 1,194	\$ 1,302	\$ 1,450	\$ 1,872	\$ 1,684
Insurance	\$ 5,401	\$ 5,576	\$ 5,598	\$ 6,249	\$ 6,392	\$ 6,319
Other expenses	\$ 575	\$ 490	\$ 645	\$ 386	\$ 516	\$ 226
Total Expenses	\$ 71,241	\$ 67,087	\$ 62,597	\$ 62,075	\$ 134,842	\$ 333,490
Main ent. QB Net Change	\$ 156,292	\$ (34,031)	\$ (29,596)	\$ (27,856)	\$ (32,723)	\$ -
TRANSFER (to) or from reserve funds for budget column only.						
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ -
NON-enterprise activities						
Historical Church Income	\$ 2,080	\$ 2,080	\$ 1,500	\$ 1,603	\$ 1,569	\$ 1,500
Historical Church Expense	\$ 957	\$ 626	\$ 592	\$ 638	\$ 2,677	\$ 1,500
Historical Church NET	\$ 1,123	\$ 1,454	\$ 908	\$ 965	\$ (1,108)	\$ -
Library Income	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ 507	\$ -	\$ 500
Library NET	\$ -	\$ -	\$ 2,000	\$ (507)	\$ -	\$ (500)
Park Income	\$ 117	\$ 117	\$ 1,600	\$ -	\$ -	\$ -
Park Expense	\$ 204	\$ 180	\$ 107	\$ 107	\$ 582	\$ 300
Park Net	\$ (87)	\$ (63)	\$ 1,493	\$ (107)	\$ (582)	\$ (300)
Non-enterprise NET						\$ (800)
Quickbooks net profit	\$ 157,328	\$ (32,641)	\$ (25,195)	\$ (27,506)	\$ (34,413)	\$ (800)
Transfer (to) or from non-enterprise fund for Park and Historical Church						\$ 800
BUDGET NET						\$ -
Historical data is audited and includes SRF Project income & expense and depreciation expense.						
For historical data, the "net change" does not represent "cash" because it includes changes to the value of assets other than cash.						
The budget column however, is primarily "cash based" with the net gain or loss being moved into our out of existing funds.						
Note: The budget column uses a combination of balance sheet & income statement figures.						
The Budget is a managerial document and is not required to follow GAAP.						



Income	Budget FY 24-25	BUDGET NOTES
4000 - Operating Income		
4100 - Water Sales	27,750	\$45.50 one month and \$46.25 for 11 mos. = \$555 per year times 50 customers . Does not include any overage.
4200 - Property Tax Revenue	5,000	
4800 - Customer Fees	500	
Total 4000 - Operating Income	33,250	
5000 - Other Operating Income		
5110 - Surplus equip. sales/misc	0.00	
5100 - Donations District	0	
5300 - Hist. Church Admin. Fee	240	
5300 -Grant Funding	300,000	Will actually be more , but is offset by expenses that are capitalized
Total 5000 - Other Income	300,240	
Total Income	333,490	
Expense		
6000 - Payroll Expense		
Total 6000 - Water Operation	12,700	
Total Staff Expense	12,700	
6100 - Professional Services		
6110 - Engineering	0	
6120 - Auditor Fee	3,250	
6130 - Legal Fees	0	
Total 6100 - Professional Services	3,250	
6160 - SRF Projects	300,000	
6200 - Utilities		
6210 - Telephone	588	two phone lines one for SCADA system
6220 - PG & E	3,000	PG&E recently raised the rates, this figure is probably low, but usually if it is higher it means water overage income.
6230 - Propane	500	
Total 6200 - Utilities	4,088	
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	1,470	12 @ \$110 (bacti) + 1 @ \$120 Nitrate as N and 1 @ \$30 Nitrite
6303 - System Repair & Maint.	2,453	Unknown and can vary a lot. Much of this expense is actually labor which is part of payroll exp. listed above.
6305 - Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.
Total 6300 - Water Operation	5,223	
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	6,319	This is GSRMA preliminary quote of \$6,845 minus Hist. Church share of \$650 (added to non-ent. expense section)
7000 - Other operating expenses		
7011 - Rent Expense	0	
7020 - Dues & Subscriptions	226	Calif. Special District Association \$200 (dropped RCAC)
7030 - Penalties	0	
7040 - Bank Service Charges	0	
7050 - Misc. Expense	0	
7070 - Interest Expense	0	
Total 7000 - Other operating expenses	226	
Total Expense	333,490	
QB Net Ordinary Income	0.00	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 income and expenses)		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		
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	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	
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 \$500 is for Librarian to purchase supplies and small equipment for the library.
Library income less expense	-500.00	
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.		

	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
Income							
4000 - Operating Income							
4100 - Water Sales	28,605	28,321	27,638	28,410	25,817	27,750	
4200 - Property Tax Revenue	4,423	4,263	4,485	4,789	4,981	5,000	
4800 - Customer Fees		232	435	541	227	500	
Total 4000 - Operating Income	33,028	32,816	32,559	33,740	31,025	33,250	
5000 - Other Operating Income							
5110 - Surplus equip. sales/m	-39,000		203	239	118		
5100 - Donations District							
5300 - Hist. Church Admin. F	240	240	240	240	240	240	
5300 - Grant Funding	233,264				70736	300,000	
Total 5000 - Other Income	194,504	240	443	479	71,094	300,240	
Total Income	227,532	33,056	33,001	34,219	102,119	333,490	
Expense							
6000 - Payroll Expense							
Total 6000 - Water Operation	19,907	12,952	11,883	11,052	12,308	12,700	
6020 - Secretary/GM Contract	345	345	323	300	420	0	
Total Staff Expense	20,252	13,297	12,205	11,352	12,728	12,700	
6100 - Professional Services							
6110 - Engineering							
6120 - Auditor Fee	2,800	2,800	2,950	2,950	3,100	3,250	
6130 - Legal Fees	120	950					
Total 6100 - Professional Service	2,920	3,750	2,950	2,950	3,100	3,250	
6160 - SRF Projects		2,038		325	68,150	300,000	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	473	515	508	560	600	588	
6220 - PG & E	2,389	2,472	2,586	3,092	3,297	3,000	
6230 - Propane	501	229	530	224	72	500	
Total 6200 - Utilities	3,363	3,216	3,624	3,876	3,969	4,088	
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.
6300 - Water Operation							
6301 - Mileage	1,005	1,397	1,186	844	1,146	600	
6302 - Water Tests	1,586	1,013	2118	1440	2309	1,470	
6303 - System Repair & Maint	4,081	2,938	763	632	2428	2,453	
6305 - Fees & Licenses	500	710	645	1010	671	700	
Total 6300 - Water Operation	7,172	6,058	4,713	3,926	6,554	5,223	
6500 - Office Expense							
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	
Total 6500 - Office Expense	1,373	1,194	1,302	1,450	1,872	1,684	
6700 - Insurance	5,401	5,576	5,598	6,249	6,392	6,319	
7000 - Other operating expenses							
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		
Total 7000 - Other operating exp	575	490	645	386	516	226	
Total Expense	71,241	67,087	62,597	62,075	134,842	333,490	



	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
QB Net Ordinary Income	156,292	-34,031	-29,596	-27,856	-32,723	0.00	This line, matches Quickbooks "net ordinary income"
Transfer (to) or from tank inspection/ equipment fund							
Transfer (to) or from Reserve	(5,500)	(5,500)					
Water Operation "bottom line"	150,793	(39,531)	(29,596)	(27,856)	(32,723)	0	This line takes Fund changes into consideration.
NON-ENTERPRISE (this section is used to track the historical church and park).							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.
8000 - Hist. Church Income							
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		
Total 8000 - Hist. Church Income	2,080	2,080	1,500	1,603	1,569	1,500	
9000 - Hist. Church Expenses							
9000a - Insurance Hist. Church	250	250	250	250	650	650	This is subtracted from the insurance bill above.
9000b&c - Hist. Church Admin &	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. C	253	13		15	1,516		
9000f - Supplies & Small Equip.	86			0		410	
9000g - Hist. Church Computer Expense							
9000h - Hist. Church Solid Waste Fee					153		
9000i - Hist. Church Fundraiser Exp.							
Total 9000 - Hist. Church Expenses	957	626	592	638	2,677	1,500	
Net Historical Church income less expenses	1,123	1,454	908	965	-1,108	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		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.
8100 - Park Income			1,600.00				
8110 - Park Fundraisers							
8120 - Donations Park	117	117					
Total 8100 - Park Income	117	117	1,600	0	0	0	
9100 - Park Expenses							
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							
Total 9100 - Park Expenses	204	180	107	107	582	300	
Net Park income less expense	-87	-63	1,493	-107	-582	-300	
NON-ENTERPRISE transfer (to) or from existing funds						800	
Total Non-Enterprise Income	2,197	2,197	5,100	1,603	1,569	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	1,161	806	699	1,252	3,259	2,300	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	1,036	1,391	4,401	351	-1,690	-800	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	157,328	-32,641	-25,195	-27,506	-34,413	-800	NET CHANGE ON QUICKBOOKS P&L

