

Shasta Community Services District Profit & Loss Budget vs. Actual July 2016 through June 2017

	2017-2018 Budget
Ordinary Income/Expense	
Income	
41000 · Water Sales	
41100 · Water Sales - Res. & Comm.	415,000
41110 · Over Usage Penalties	
41150 · Hydrant Water Sales	500
41200 · Water Sales/Pumping	16,485
41400 · ACID Water Reservation	26,500
41800 · Late Fees	13,640
42230 · Service Connection Fee/Meters	378
Total 41000 · Water Sales	472,503
41900 · Revolving Fund Loan	135,045
42000 · Special Service Fees	13,710
42150 · Property Tax Revenue	231,500
42200 · Capacity Charge	0
42210 · Developer Fee	1,000
43000 · Community Building Rent	675
44000 · Interest Revenue	
44100 · TriC / NVB Interest	600
44500 · Bank of Commerce Interest	171
Total 44000 · Interest Revenue	771
47000 · Copies, Faxes, Document Request	10
47200 · Strike Team Revenue	70,000
47300 · SFD Reimbursement	7,291
Total Income	932,505
Expense	
50500 · Bad Debt Expense	5,000
51000 · Water Service Expenses	
51010 · Bureau of Reclamation	8,400
51012 · Other Water Purchases/Deficit	0
51014 · ACID Water	25,000
51018 · Water Testing Expense	3,360
51019 · Backflow Testing	1,700
Total 51000 · Water Service Expenses	38,460
51020 · Pumping Expense	
51021 · Pump - Middle Brunswick - PGE	850
51022 · Pump - Benson - PGE	820
51023 · Pump - Bandana Tr. - PGE	1,000
51024 · Telemetry - Highland Cir - PGE	135

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51025 · Pump - Highland Circle - PGE	1,600
51026 · Pump - Record Heights - PGE	930
51027 · Pump - Lower Brunswick - PGE	4,000
Total 51020 · Pumping Expense	9,335
51030 · Water Treatment Expense	
51031 · W.T. Chemicals	6,200
51032 · W.T. Filter Plant PGE	3,200
51033 · W.T. Plant Repair/Maint.	11,000
51034 · Backwash Sludge Disposal	2,200
51035 · W.T. Security/Telephone	1,300
Total 51030 · Water Treatment Expense	23,900
51039 · Transmission/Distribution	
51040 · Transmission/Distribution-Gen	20,000
51070 · Minor Equipment Expense	3,000
51082 · Maintenance/Misc.Equipment	6,500
51083 · Meters - New & Replacements	2,000
51084 · Pump & Tank Level Telemetry	5,600
Total 51039 · Transmission/Distribution	37,100
51090 · Vehicle Maintenance	
51094 · Backhoe/Trailer/Generator	2,500
51096 · Ford Ranger #10/2003	0
51098 · Ford Ranger #11/2011	300
51099 · Ford 350 #12/2016	300
Total 51090 · Vehicle Maintenance	3,100
51093 · Gas & Oil Expense	
51093.2 · Gas & Oil - Backhoe	150
51093.7 · Gas & Oil - Ford Ranger#10/2003	0
51093.8 · Gas & Oil Ford Truck #11/2011	1,700
51093.9 · Gas & Oil Ford 350 #12/2016	2,500
Total 51093 · Gas & Oil Expense	4,350
52000 · Training	
52001 · Training Course Fees	3,000
52002 · Travel	800
52003 · Lodging	2,000
52004 · Meals	550
Total 52000 · Training	6,350
55010 · Payroll Expenses	
55011 · Manager Salary	
55011.0 · Manager/Salary	71,500
Total 55011 · Manager Salary	71,500
55012 · Maintenance/Hourly	
55012.2 · Maintenance/Hourly	39,520
55012.3 · Maintenance Hourly/Vacation	
55012.5 · Maintenance/Hourly/Holiday	

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55012.6 · Maintenance/OT	3,510
55012.7 · Maintenance 2 / Lead Operator	41,600
55012 · Maintenance/Hourly - Other	84,630
Total 55012 · Maintenance/Hourly	84,630
55013 · Office/Hourly	
55013.1 · Office/Hourly-FD Reimburse	-21,312
55013.2 · Office Hourl/ Vacation	
55013.3 · Office/Hourly/Sick	
55013.4 · Office Hourly	37,960
55013.5 · Office/Hourly/Holiday	
55013.6 · Office Hourly Overtime	958
55013.7 · Office Extra Help	
Total 55013 · Office/Hourly	17,606
55014 · On Call Time	14,306
55010 · Payroll Expenses - Other	2,500
Total 55010 · Payroll Expenses	190,543
55029 · Employee Benefits	
55030 · Employee Health/Life Insurance	50,032
55035 · Retiree Health Insurance	11,766
55040 · Workers Compensation Insurance	3,000
55055 · CALPERS	26,138
Total 55029 · Employee Benefits	90,936
55060 · Payroll Tax Expense	
55062 · Employer Medicare Expense	3,036
55063 · Employer Social Security Exp	12,980
55070 · State Unemployment Insurance	1,736
Total 55060 · Payroll Tax Expense	17,752
55130 · Office Expense	
55110 · Answering Service Expense	1,300
55121 · Office/Cellular Telephone	2,600
55125 · Office/Security Expense	1,000
55131 · Office/PGE	2,300
55132 · Office/Telephone	7,100
55133 · Office/Supplies	5,300
55134 · Office/Postage	5,100
55135 · Office/Equipment Expense	5,400
55136 · Office/Rent Expense	2,400
55138 · Office/Propane	500
55139 · Office/Building Maintenance	1,300
55141 · Office/Safety Supplies	700
Total 55130 · Office Expense	35,000
55140 · Advertising Expense	200
55145 · Banking Fees	200
55150 · Insurance - Liability & E&O	11,000

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55160 - Professional Services	
55162 - Legal Services	5,000
55163 - Engineering Services	10,000
55164 - Auditing Services	10,000
55165 - Professional Services Misc.	600
Total 55160 - Professional Services	25,600
55170 - Directors Compensation	1,750
55180 - Dues/Permit Fees	15,000
55182 - maintenance contracts/support	1,000
55185 - Lafco Fees	1,268
55189 - Finance Charges/Late Fees	
55191 - Election Expense	0
55400 - Community Building	
55410 - Com.Bldg/Rent Expense	2,400
55420 - Com.Bldg/PGE	450
55445 - Com.Bldg/Heating Fuel	500
Total 55400 - Community Building	3,350
60000 - Interest	34,500
Total Expense	555,693
Net Ordinary Income	376,812

Balance Sheet Payments

Revolving Fund Loan	94,000
USDA Loan	4,800
Transfer to SFD	150,000
WTP Road Grade/Chip Seal	0
Dump Trailer	0
Truck	0
Balance Sheet Total	248,800

Net Cash Flow	128,012
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Other Expense

56100 - Depreciation Expense	105,000
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Total	23,012
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