

Westwood Community Services District Final Budget

July 2019 through June 2020

	Fire	Park	Sewer
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
Ordinary Income/Expense			
Income			
Revenues			
40100 · Taxes	142,724.00	11,034.00	
40200 · Interest	858.00		0.00
40500 · Rent	16,079.00		
40600 · Copies & Other			0.00
40800 · Other	856.00		
41100 · Sewer			
41200 · Service Charge			392,002.00
41400 · Refunds			
Total 41100 · Sewer			<u>392,002.00</u>
4150 · Miscellaneous Income	0.00		
42000 · Water			
42100 · Business			
42200 · Residential			
42300 · Other	0.00		
42600 · Hydrants			
42800 · Non-Sufficient Funds			
42850 · Late Fees			
42000 · Water - Other			
Total 42000 · Water	<u>0.00</u>		
50300 · Refunds			
51000 · Park			
51200 · Donations		294.00	
Total 51000 · Park		<u>294.00</u>	
61000 · Fire Department			
61200 · Donations	979.00		
61000 · Fire Department - Other	0.00		
Total 61000 · Fire Department	<u>979.00</u>		
Total Revenues	<u>161,496.00</u>	<u>11,328.00</u>	<u>392,002.00</u>
Transfer from Savings	17,908.75		
40300 · LMUD Service Collections	4,800.00		
Total Income	<u>184,204.75</u>	<u>11,328.00</u>	<u>392,002.00</u>
Gross Profit	184,204.75	11,328.00	392,002.00
Expense			
Employee Benefits			
6012 · Dental Insurance			3,500.00
6014 · Health Insurance			35,000.00
6016 · Life Insurance	100.00		800.00
6018 · PERS	20,000.00		10,000.00
Total Employee Benefits	<u>20,100.00</u>		<u>49,300.00</u>
Principal	5,000.00		
Reserve	3,000.00		

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	Fire	Park	Sewer
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
4000 · Reconciliation Discrepancies			0.00
6110 · Automobile Expense			
6112 · Fuel	2,500.00		2,000.00
6114 · Maintenance/Repair	4,000.00		0.00
6110 · Automobile Expense - Other			4,000.00
Total 6110 · Automobile Expense	6,500.00		6,000.00
6120 · Bank Service Charges			
6150 · Depreciation Expense	18,214.00	3,028.00	43,000.00
6160 · Dues and Subscriptions	150.00		2,000.00
6165 · Compliance			16,000.00
6180 · Insurance			
6183 · Workers Compensation	8,000.00	500.00	8,000.00
6185 · Liability Insurance	7,500.00	500.00	10,000.00
Total 6180 · Insurance	15,500.00	1,000.00	18,000.00
6200 · Interest Expense			
6220 · Loan Interest	3,790.75		0.00
Total 6200 · Interest Expense	3,790.75		0.00
6250 · Postage and Delivery			2,000.00
6270 · Professional Fees			
6275 · Engineer Fees			3,000.00
6280 · Legal Fees	0.00		2,000.00
6650 · Accounting- Audit	400.00		4,000.00
6651 · Independent Accountant			200.00
6270 · Professional Fees - Other			0.00
Total 6270 · Professional Fees	400.00		9,200.00
6300 · Repairs			
6302 · Maintenance	1,500.00	500.00	500.00
6304 · Park Repairs		500.00	
6310 · Building Repairs	1,000.00		9,000.00
6320 · Computer Repairs			
6330 · Equipment Repairs	500.00	300.00	1,000.00
6300 · Repairs - Other			
Total 6300 · Repairs	3,000.00	1,300.00	10,500.00
6340 · Telephone	3,000.00		5,000.00
6350 · Travel & Ent			
6370 · Meals	0.00		100.00
6380 · Travel			1,000.00
6350 · Travel & Ent - Other			0.00
Total 6350 · Travel & Ent	0.00		1,100.00
6390 · Utilities			
6392 · Electric	3,500.00	1,000.00	4,000.00
6394 · Solid Waste	0.00	1,000.00	2,000.00
6395 · Fire wood			400.00
6400 · Propane	7,000.00		500.00

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July 2019 through June 2020

	Fire	Park	Sewer
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
6420 · Portable Toilet		800.00	0.00
6390 · Utilities - Other			0.00
Total 6390 · Utilities	10,500.00	2,800.00	6,900.00
6450 · Contract Labor			
6560 · Payroll Expenses			
Employee Taxes	0.00		0.00
Payroll			0.00
Payroll Taxes	0.00	300.00	15,000.00
6561 · Office Payroll	0.00		30,000.00
6562 · Field Payroll	0.00	2,000.00	100,000.00
6560 · Payroll Expenses - Other	80,000.00		7,000.00
Total 6560 · Payroll Expenses	80,000.00	2,300.00	152,000.00
6770 · Supplies			
6772 · Field	0.00	0.00	4,000.00
6774 · Medical	0.00		
6790 · Office	0.00		
6770 · Supplies - Other	4,000.00	500.00	6,000.00
Total 6770 · Supplies	4,000.00	500.00	10,000.00
6812 · Contingency			36,202.00
6814 · Continuing Education	1,000.00		2,000.00
6816 · Copying Machine			2,000.00
6818 · Director Fees	700.00		3,000.00
6820 · Dispatch	2,000.00		
6822 · Election Expenses	500.00		
6840 · Equipment			
6842 · Small Equipment	2,000.00		0.00
6840 · Equipment - Other	0.00		
Total 6840 · Equipment	2,000.00		0.00
6844 · Fire Extinguisher Maintenance	200.00		100.00
6848 · Office	4,000.00	0.00	14,000.00
6850 · Physicals	400.00		100.00
6852 · Plumas Co. Property Taxes		400.00	
6860 · Uniforms			
6862 · Safety Boots	250.00		500.00
6860 · Uniforms - Other			0.00
Total 6860 · Uniforms	250.00		500.00
6880 · Water Samples			0.00
6882 · Well Samples			1,600.00
6884 · Flow Meter Influent			1,500.00
Total Expense	184,204.75	11,328.00	392,002.00
Net Ordinary Income	0.00	0.00	0.00
Net Income	0.00	0.00	0.00

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July 2019 through June 2020

	Street Lights	Water	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
Ordinary Income/Expense			
Income			
Revenues			
40100 · Taxes	13,000.00		166,758.00
40200 · Interest		0.00	858.00
40500 · Rent			16,079.00
40600 · Copies & Other		0.00	0.00
40800 · Other			856.00
41100 · Sewer			
41200 · Service Charge			392,002.00
41400 · Refunds		0.00	0.00
Total 41100 · Sewer		0.00	392,002.00
4150 · Miscellaneous Income			0.00
42000 · Water			
42100 · Business		0.00	0.00
42200 · Residential		0.00	0.00
42300 · Other		0.00	0.00
42600 · Hydrants		0.00	0.00
42800 · Non-Sufficient Funds		0.00	0.00
42850 · Late Fees		0.00	0.00
42000 · Water - Other		393,600.00	393,600.00
Total 42000 · Water		393,600.00	393,600.00
50300 · Refunds		0.00	0.00
51000 · Park			
51200 · Donations			294.00
Total 51000 · Park			294.00
61000 · Fire Department			
61200 · Donations			979.00
61000 · Fire Department - Other			0.00
Total 61000 · Fire Department			979.00
Total Revenues	13,000.00	393,600.00	971,426.00
Transfer from Savings		6,850.00	24,758.75
40300 · LMUD Service Collections			4,800.00
Total Income	13,000.00	400,450.00	1,000,984.75
Gross Profit			
	13,000.00	400,450.00	1,000,984.75
Expense			
Employee Benefits			
6012 · Dental Insurance		3,000.00	6,500.00
6014 · Health Insurance		35,000.00	70,000.00
6016 · Life Insurance		1,000.00	1,900.00
6018 · PERS		10,000.00	40,000.00
Total Employee Benefits		49,000.00	118,400.00
Principal			5,000.00
Reserve			3,000.00

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	Street Lights	Water	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
4000 · Reconciliation Discrepancies		0.00	0.00
6110 · Automobile Expense			
6112 · Fuel		3,500.00	8,000.00
6114 · Maintenance/Repair		2,000.00	6,000.00
6110 · Automobile Expense - Other			4,000.00
Total 6110 · Automobile Expense		5,500.00	18,000.00
6120 · Bank Service Charges		0.00	0.00
6150 · Depreciation Expense		70,000.00	134,242.00
6160 · Dues and Subscriptions		1,500.00	3,650.00
6165 · Compliance		20,000.00	36,000.00
6180 · Insurance			
6183 · Workers Compensation		8,000.00	24,500.00
6185 · Liability Insurance		9,000.00	27,000.00
Total 6180 · Insurance		17,000.00	51,500.00
6200 · Interest Expense			
6220 · Loan Interest			3,790.75
Total 6200 · Interest Expense			3,790.75
6250 · Postage and Delivery		2,000.00	4,000.00
6270 · Professional Fees			
6275 · Engineer Fees		2,000.00	5,000.00
6280 · Legal Fees		1,000.00	3,000.00
6650 · Accounting- Audit		4,000.00	8,400.00
6651 · Independent Accountant		200.00	400.00
6270 · Professional Fees - Other			0.00
Total 6270 · Professional Fees		7,200.00	16,800.00
6300 · Repairs			
6302 · Maintenance		500.00	3,000.00
6304 · Park Repairs			500.00
6310 · Building Repairs		7,000.00	17,000.00
6320 · Computer Repairs		0.00	0.00
6330 · Equipment Repairs		0.00	1,800.00
6300 · Repairs - Other		0.00	0.00
Total 6300 · Repairs		7,500.00	22,300.00
6340 · Telephone		5,000.00	13,000.00
6350 · Travel & Ent			
6370 · Meals		200.00	300.00
6380 · Travel		900.00	1,900.00
6350 · Travel & Ent - Other		0.00	0.00
Total 6350 · Travel & Ent		1,100.00	2,200.00
6390 · Utilities			
6392 · Electric	13,000.00	59,000.00	80,500.00
6394 · Solid Waste		1,900.00	4,900.00
6395 · Fire wood		0.00	400.00
6400 · Propane		400.00	7,900.00

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	Street Lights	Water	TOTAL
	Jul '19 - Jun 20	Jul '19 - Jun 20	Jul '19 - Jun 20
6420 · Portable Toilet		0.00	800.00
6390 · Utilities - Other			0.00
Total 6390 · Utilities	13,000.00	61,300.00	94,500.00
6450 · Contract Labor		0.00	0.00
6560 · Payroll Expenses			
Employee Taxes			0.00
Payroll			0.00
Payroll Taxes		11,000.00	26,300.00
6561 · Office Payroll		30,000.00	60,000.00
6562 · Field Payroll		88,000.00	190,000.00
6560 · Payroll Expenses - Other		0.00	87,000.00
Total 6560 · Payroll Expenses		129,000.00	363,300.00
6770 · Supplies			
6772 · Field		3,000.00	7,000.00
6774 · Medical			0.00
6790 · Office		0.00	0.00
6770 · Supplies - Other		4,000.00	14,500.00
Total 6770 · Supplies		7,000.00	21,500.00
6812 · Contingency			36,202.00
6814 · Continuing Education		1,000.00	4,000.00
6816 · Copying Machine		1,600.00	3,600.00
6818 · Director Fees		2,500.00	6,200.00
6820 · Dispatch			2,000.00
6822 · Election Expenses			500.00
6840 · Equipment			
6842 · Small Equipment		0.00	2,000.00
6840 · Equipment - Other			0.00
Total 6840 · Equipment		0.00	2,000.00
6844 · Fire Extinguisher Maintenance		100.00	400.00
6848 · Office		10,000.00	28,000.00
6850 · Physicals		0.00	500.00
6852 · Plumas Co. Property Taxes			400.00
6860 · Uniforms			
6862 · Safety Boots		150.00	900.00
6860 · Uniforms - Other		0.00	0.00
Total 6860 · Uniforms		150.00	900.00
6880 · Water Samples		2,000.00	2,000.00
6882 · Well Samples		0.00	1,600.00
6884 · Flow Meter Influent			1,500.00
Total Expense	13,000.00	400,450.00	1,000,984.75
Net Ordinary Income	0.00	0.00	0.00
Net Income	0.00	0.00	0.00