

	5 D D F C J 9 8	5 D D F C J 9 8	M & S & S !	% & S & S !	Percentage of ADOPTED Budget (42%)	Difference between REVISION and ADOPTED	Percentage of REVISED Budget (42%)
C Z Z] W Y	5 8 C D H 9 8	5 8 C D H 9 8	5 W h i U	D F C D C G 9 8			
440 · Misc Exp	(Z S S S	(Z S S S					
444 · Postage	(Z S S S	(Z S S S	% Z (+ +				
445 · Office Supplies	(Z S S S	(Z S S S	% Z % %				
446 · Office Eqpmt Maint	& S Z S S S	% Z S S S	% Z S S	%			
Hc h U	C Z Z] W Y & Z S S S	& + Z S S S	* Z)	%			
C d Y f U h] c b g							
403 · Fuel	% (Z) S S S	% (Z) S S S	Z S	&			
404 · Truck Maint	* Z S S S	* Z) S S S	Z)	(+ Z S S S			
431 · System Repair & Maint	(*) Z S S S	(*) Z S S S	(Z +	(* + S Z S S S S			
463 · Water Analysis	* Z S S S	* Z S S S	Z)	(* Z S S S			
464 · Water Treatment	% Z S S S	% Z S S S	% S Z)	% * & S Z S S S S			
468 · Tools	+ Z S S S	+ Z) S S S	Z *)	% + Z) S S			
470 · Pl / Annex / Conserv	& Z) S S S	Z) S S S	! S S	! S S			
Hc h U	C d Y f U h] B o g Z S S S	& & Z S S S	* S Z) %	% & , Z S S			
D c k Y f							
449.75 388 Blohm #C	(S S S	(S S S	%	(S S S			
449.5-388 Blohm A & B	% Z + S S S	% Z + S S S		% Z + S S			
447 · Leo Ln Booster	(S S	() S	& *	() S			
448 · Aimee Mdws Well	() S	() S	%	() S			
451 · Marshall Corp Yard	) S S	) S S	% , %	) S S			
452 · Rea Booster @ Seely	() S S	) S S	& (	( ) S S			
454 · Carr Booster	) Z S S S	) Z) S S S	Z S S	) Z) S S			
458 · Pleasant Acres Well	% Z S S S	% Z S S S	) S	% Z S S S			
459 · Seely Pump & Carpenteria	) S S	) S S	%	) S S			
460 · San Juan Well	(- Z S S S	() Z S S S	& - Z , S S S	() Z S S S			
461.5 RLS Tank	() S	() S	%	() S			
461 · Cole Tank	& S S	& S S	* (	& S S			
462 · Rea Tank	& S S	& S S	* &	& S S			
465 · Lwr Oakridge Bstr	% Z S S S	% Z) S S S	*) S	% Z) S S			
465.5 · Upr Oakridge Bstr	+ S S	+ S S	%) S	+ S S			
466 · Pine Tree Tank	& S S	& S S	* &	& S S			
Hc h U	D c k Y f + * Z)) S S	+ * Z *) S S	Z + % S	+ * Z *) S S			
H C H 5 @	9 L D % Z)) Z)) % Z * % % Z	(+ S * , & Z	% Z * * % Z) ; S				
B 9 H = B 7	C A 9) Z (*)	f f S L	& & Z % (*)	f f S L			
Add back in Depreciation/Reserve	((Z + S (- , Z S)	& S + Z	& S ()	(% Z)			
Net incl. Depreciation	((- Z &) (- , Z S)	& & - Z	* *) (% Z)				

Aromas Water District
Expense Budget REVISION
FY 2020-2021
Payroll Portion

JobTitle	Yrs w/ AWD	Hrs p/yr	Revised Hourly 2020-2021	REVISED 2020-2021	FICA	MCare	SDI 1.0% SUI 2.9%	Health	CalPERS	Workers Comp
					6.20%	1.45%	<\$7000			
General Mgr - R Johnson	3	2080		\$155,217	9,623	2,251	273	25,313	17,122	3,058
Ex-Gen Mgr VM on-call		125	\$65.00		0	0		0	0	0
										\$ 1.97 W/C rate
Admin Services Officer	5	1248	\$25.87	\$32,290	2,002	468	273	0	2,497	184
		624								\$ 0.57 W/C rate
Accounts Clerk	4	624	\$20.25	\$12,636	783	183	273	0	977	72
Water Utility Specialist		832	\$24.00	\$19,968	1,238	290		900	1,544	114
CSR	1	1248	\$16.71	\$20,850	1,293	302	273	0	1,612	119
										\$ 0.57 W/C rate
Chief Operator	14	2080	\$44.99	\$93,580	5,802	1,357	273	33,364	10,323	5,287
o/call & OT		220	\$44.99	\$9,898	614	144			1,092	559
										\$ 5.65 WC rate
Operator I	1	2080	\$21.63	\$44,990	2,789	652	273	12,710	3,479	2,542
o/call & OT		220	\$21.63	\$4,759	295	69			368	269
										\$ 5.65 WC rate
yrs of serv	28									\$ 0.65 WC rateDir
Directors (5)		72	\$252.00	\$15,120	937	219	550	0	0	98
+CalPERS addl unfunded liab									46680	0
Interns			\$0.00						0	100
	28			\$409,308	25,377	5,935	2,188	72,287	85,693	12,288
				ee contrib	4.20%	1.45%	1.20%	20% co-py	7.00%	

Aromas Water District
 Balance Sheet Prev Year Comparison
 As of November 30, 2020

	Nov 30, 20	Nov 30, 19
ASSETS		
Current Assets		
Checking/Savings		
UB Checking	162,873.48	173,102.93
UB Bk Money Market xxxx7853	421,961.75	299,241.80
LAIF-State of Ca xx-05	833,948.95	822,613.45
Petty Cash	100.00	100.00
Assessment District Banks		
OAWA Union Bank Checking 7741	42,544.91	21,337.23
OAWA Union Bank 101 Redemption	0.18	15.48
OAWA Union Bank 102 Reserve	35,564.13	35,740.87
Oakridge Union Checking 5587	324,918.21	314,898.63
Total Assessment District Banks	403,027.43	371,992.21
Total Checking/Savings	1,821,911.61	1,667,050.39
Accounts Receivable		
1200 · Accounts Rec - Spec Proj/Taxes	500.00	0.00
Total Accounts Receivable	500.00	0.00
Other Current Assets		
ACWA Deposit	2,080.80	2,080.80
1292 · Accounts Rec - USDA Loan	2,137,404.20	2,176,644.30
1291 · Accounts Rec - Orchard Acres	323,112.17	323,112.17
Prepaid Insurance	19,921.02	21,490.65
128 · Inventory	49,921.56	49,460.11
1200.1 · Accounts Receivable--UBMax	154,059.23	161,382.40
1201.9 · Less Allowance for doubtful ...	-500.00	-500.00
Total Other Current Assets	2,685,998.98	2,733,670.43
Total Current Assets	4,508,410.59	4,400,720.82
Fixed Assets		
1900 · Water System	12,006,738.18	11,779,332.10
1915 · Office Building & Improvements	398,442.54	398,261.43
1970 · Office Equipment & Fixtures	93,467.05	93,467.05
1980 · District Vehicles	117,577.39	117,577.39
1990 · Land and Easements	331,195.78	331,195.78
1995 · Idle Assets	43,400.00	43,400.00
1998 · Less Accum Depr Idle Assets	-42,400.00	-42,400.00
1999 · Less Accumuated Depreciation	-6,558,684.75	-6,074,758.75
Total Fixed Assets	6,389,736.19	6,646,075.00
Other Assets		
Deferred Outflow of Resources	138,369.00	138,369.00
Total Other Assets	138,369.00	138,369.00
TOTAL ASSETS	11,036,515.78	11,185,164.82

Aromas Water District
 Balance Sheet Prev Year Comparison
 As of November 30, 2020

	Nov 30, 20	Nov 30, 19
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	24,480.00	31,212.86
Total Accounts Payable	24,480.00	31,212.86
Credit Cards		
First Bankcard - S Smith #0239	291.86	370.95
First Bankcard - E Giron #1086	0.00	112.90
First Bankcard -R.Johnson #9031	0.00	258.18
First Bankcard - L Coombes #92	0.00	87.19
First Bankcard - D DeAlba #2486	75.86	459.97
Valero Fleet	500.92	0.00
Valero - Fuel	0.00	685.50
Total Credit Cards	868.64	1,974.69
Other Current Liabilities		
Current Portion City National	59,661.05	57,954.10
2100 · Payroll Liabilities	86.61	90.74
CUSTOMER DEPOSITS		
Connection Deposits Payable	2,000.00	2,000.00
Hydrant Meter Deposit	800.00	1,600.00
Total CUSTOMER DEPOSITS	2,800.00	3,600.00
Accrued Vacation Payable	27,815.70	17,907.50
Interest Payable	20,153.44	20,153.44
PVWMA Payable	23,613.16	13,770.35
Total Other Current Liabilities	134,129.96	113,476.13
Total Current Liabilities	159,478.60	146,663.68
Long Term Liabilities		
2392 · Long-term Debt - USDA (Oakr...	2,469,999.90	2,544,240.00
2391 · Long-term Debt - Orchard Acres	380,000.00	390,000.00
GASB 68 Pension Liability	544,625.00	544,625.00
City National Bank	865,611.94	982,313.10
Total Long Term Liabilities	4,260,236.84	4,461,178.10
Total Liabilities	4,419,715.44	4,607,841.78
Equity		
Investment in Capital Assets	6,420,006.53	6,420,006.53
Unrestricted Net Assets	2,817,080.05	2,791,376.36
Allocation of Net Assets	-2,637,574.59	-2,637,574.59
Net Income	17,288.35	3,514.74
Total Equity	6,616,800.34	6,577,323.04
TOTAL LIABILITIES & EQUITY	11,036,515.78	11,185,164.82

Aromas Water District
Profit & Loss Budget Performance

November 2020

	Nov 20	Budget	Jul - Nov 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
303 · Water Revenue	104,919.82	110,000.00	691,997.57	620,500.00	1,279,950.00
307 · Bulk Water	641.64	500.00	4,285.68	2,500.00	7,000.00
302 · Connection	0.00	0.00	0.00	0.00	41,820.00
301 · Taxes Rcvd - AWD					
3090 · Oakridge / OAWA Assess...	0.00	0.00	0.00	0.00	194,200.00
301 · Taxes Rcvd - AWD - Other	0.00	0.00	0.00	0.00	66,000.00
Total 301 · Taxes Rcvd - AWD	0.00	0.00	0.00	0.00	260,200.00
304 · Other Office Income & Reimbu...	500.00	40.00	2,425.95	200.00	500.00
306 · Interest	421.41	1,650.00	2,978.58	8,250.00	20,000.00
312 · Grant Revenue	0.00	0.00	0.00	1,000.00	2,000.00
Total Income	106,482.87	112,190.00	701,687.78	632,450.00	1,611,470.00
Gross Profit	106,482.87	112,190.00	701,687.78	632,450.00	1,611,470.00
Expense					
Operations					
403 · Fuel	970.29	1,208.00	5,062.43	6,040.00	14,500.00
404 · Truck Maint	140.00	540.00	3,554.07	2,700.00	6,500.00
431 · System Repair & Maint	8,700.11	5,400.00	34,778.41	27,000.00	65,000.00
463 · Water Analysis	1,204.00	1,400.00	3,554.00	3,000.00	6,000.00
464 · Water Treatment	1,431.73	1,000.00	10,516.29	9,000.00	19,000.00
468 · Tools	0.00	625.00	2,680.99	3,125.00	7,500.00
470 · Public Outreach / Annexation	0.00	300.00	0.00	1,500.00	3,500.00
Total Operations	12,446.13	10,473.00	60,146.19	52,365.00	122,000.00
Power					
449.75 · 388 Blohm, # C	30.85	33.00	133.55	165.00	400.00
449.5 · 388 Blohm, A & B Office	99.90	140.00	384.56	700.00	1,700.00
461.5 · RLS Tank Booster	9.53	12.50	45.98	62.50	150.00
447 · Leo Ln Booster	70.56	37.50	268.03	187.50	450.00
448 · Aimee Mdws Well	10.19	12.50	45.33	62.50	150.00
451 · Marshall Corp Yard	39.41	41.50	180.88	207.50	500.00
452 · Rea Booster @ Seely	66.68	41.50	243.81	207.50	500.00
454 · Carr Booster	607.51	460.00	3,002.56	2,665.00	5,500.00
458 · Pleasant Acres Well	92.17	1,000.00	506.56	7,600.00	13,000.00
459 · Seely Booster @ Carpenteria	25.46	41.50	130.32	207.50	500.00
460 · San Juan Well	5,571.17	4,500.00	29,800.33	25,500.00	51,000.00
461 · Cole Tank	15.12	16.00	64.16	80.00	200.00
462 · Rea Tank	14.68	16.00	61.91	80.00	200.00
465 - Lwr Oakridge Boost	124.47	150.00	630.19	750.00	1,500.00
465.5 - Upper Oakridge Booster	0.00	0.00	150.00	175.00	700.00
466 · Pine Tree Tank	14.01	16.00	61.70	80.00	200.00
Total Power	6,791.71	6,518.00	35,709.87	38,730.00	76,650.00
Payroll					
Gross	31,218.63	34,175.00	169,655.49	170,875.00	410,101.00
Comp FICA	1,740.68	2,118.00	10,323.79	10,590.00	25,426.00
Comp MCARE	452.67	495.00	2,460.01	2,475.00	5,946.00
Comp SUI	37.80	205.00	189.00	1,025.00	2,461.00
Total Payroll	33,449.78	36,993.00	182,628.29	184,965.00	443,934.00
Employee / Labor Costs					
407 · Outside Services	71.66	500.00	1,826.30	2,500.00	6,000.00
408 · Uniform Allowance	0.00	250.00	644.58	1,250.00	3,000.00
409 · Workers Comp	887.96	1,043.00	3,403.45	5,215.00	12,520.00
410 · Health Ins	5,941.44	5,949.00	29,707.20	29,745.00	71,387.00
474 · Education	0.00	625.00	-325.00	3,125.00	7,500.00
477 · Retirement	7,082.78	7,094.00	36,644.66	35,470.00	85,126.00
Total Employee / Labor Costs	13,983.84	15,461.00	71,901.19	77,305.00	185,533.00