

Fieldbrook Glendale Community Services District
Quarterly Water Budget Adjustments
July 2022 through June 2023

| | Adjustments | | | | August 2022 | | | |
|---------------------------------------|--------------------|--------------------|-------------------|---------------|--------------------|--------------------|--------------------|----------------|
| | First Qtr | Second Qtr | Third Qtr | Fourth Qtr | Total Adj | 2023 Budget | Adjusted Budget | % of Change |
| Ordinary Revenue/Expense | | | | | | | | |
| Revenue | | | | | | | | |
| 4000 · Revenue | | | | | | | | |
| 4100 · Water Revenue | | | | | | | | |
| 4110 · Domestic Water Revenue | \$ (5,211) | \$ 3,514 | \$ 3,122 | \$ - | \$ 1,425 | \$ 432,947 | \$ 434,372 | 0.3% |
| 4115 · Late Fees - Water | \$ (1,762) | \$ (648) | \$ (611) | \$ - | \$ (3,021) | \$ 17,847 | \$ 14,826 | -20.4% |
| 4120 · Business Water Revenue | \$ (15,498) | \$ (4,998) | \$ (5,027) | \$ - | \$ (25,523) | \$ 85,103 | \$ 59,580 | -42.8% |
| 4130 · Fire Suppression Water Revenue | \$ 27 | \$ - | \$ 387 | \$ - | \$ 414 | \$ 2,511 | \$ 2,925 | 14.2% |
| 4135 · Benefit Zone 1-Water Revenue | \$ (21) | \$ (164) | \$ 50 | \$ - | \$ (135) | \$ 27,314 | \$ 27,179 | -0.5% |
| 4140 · Water Installation Charges | \$ - | \$ 840 | \$ (840) | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4150 · Water Processing Fees | \$ 35 | \$ 149 | \$ (254) | \$ - | \$ (70) | \$ 840 | \$ 770 | -9.1% |
| 4156 · Water Reimbursement Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4157 · Water Misc. Chg. | \$ 1,024 | \$ (1,024) | \$ 1,024 | \$ - | \$ 1,024 | \$ - | \$ 1,024 | 0.0% |
| 4160 · Water Other Revenue | \$ 736 | \$ - | \$ 54 | \$ - | \$ 790 | \$ 100 | \$ 890 | 0.0% |
| Total 4100 · Water Revenue | \$ (20,670) | \$ (2,331) | \$ (2,095) | \$ - | \$ (25,096) | \$ 566,662 | \$ 541,566 | -4.6% |
| Cost of Goods Sold | | | | | | | | |
| 50000 · Purchased Water | \$ (4,568) | \$ (1,618) | \$ (2,004) | \$ - | \$ (8,190) | \$ 195,687 | \$ 187,497 | -4.4% |
| Net Revenue less COGS | \$ (16,102) | \$ (713) | \$ (91) | \$ - | \$ (16,906) | \$ 370,975 | \$ 354,069 | -4.8% |
| Operating Expense | | | | | | | | |
| 5050 · Director Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,995 | \$ 2,995 | 0.0% |
| 5100 · Contract Labor/Admin | \$ 20,232 | \$ (14,418) | \$ (2,383) | \$ - | \$ 3,431 | \$ 251,301 | \$ 254,732 | 1.3% |
| 5130 · Assessment Fees (LAFCO) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 210 | \$ 210 | 0.0% |
| 5150 · Insurance Expense | \$ 994 | \$ - | \$ - | \$ - | \$ 994 | \$ 3,752 | \$ 4,746 | 20.9% |
| 5200 · Professional Services | \$ 2,336 | \$ 965 | \$ 1,815 | \$ - | \$ 5,116 | \$ 6,583 | \$ 11,699 | 43.7% |
| 5250 · Dues & Memberships | \$ - | \$ 385 | \$ 17 | \$ - | \$ 402 | \$ 1,068 | \$ 1,470 | 27.3% |
| 5300 · Utilities | \$ 336 | \$ (764) | \$ (323) | \$ - | \$ (751) | \$ 15,277 | \$ 14,526 | -5.2% |
| 5360 · Transportation & Travel | \$ 102 | \$ 13 | \$ 48 | \$ - | \$ 163 | \$ 600 | \$ 763 | 21.4% |
| 5370 · Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 225 | \$ 225 | 0.0% |
| 5380 · Supplies | \$ (206) | \$ (175) | \$ (2,188) | \$ - | \$ (2,569) | \$ 5,790 | \$ 3,221 | -79.8% |
| 5400 · Maintenance Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,194 | \$ 11,194 | 0.0% |
| 5550 · Equipment | \$ 4 | \$ - | \$ - | \$ - | \$ 4 | \$ 196 | \$ 200 | 2.0% |
| 5590 · Bad Debts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,545 | \$ 4,545 | 0.0% |
| 5625 · Bank Charges | \$ 162 | \$ 24 | \$ 239 | \$ - | \$ 425 | \$ 3,216 | \$ 3,641 | 11.7% |
| 5700 · Licenses & Fees | \$ - | \$ 727 | \$ - | \$ - | \$ 727 | \$ 5,067 | \$ 5,794 | 12.5% |
| 6560 · Payroll Expenses | \$ 747 | \$ - | \$ 132 | \$ - | \$ 879 | \$ 12,501 | \$ 13,380 | 6.6% |
| Total Expense | \$ 24,707 | \$ (13,243) | \$ (2,643) | \$ - | \$ 8,821 | \$ 324,520 | \$ 333,341 | 2.6% |
| Net Ordinary Revenue | \$ (40,809) | \$ 12,530 | \$ (5,286) | \$ - | \$ (25,727) | \$ 46,455 | \$ 20,728 | -124.1% |
| Other Revenue | | | | | | | | |
| 4394 · Grant Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4900 · Interest Earnings | \$ 23 | \$ (608) | \$ 208 | \$ - | \$ (377) | \$ 9,078 | \$ 8,701 | -4.3% |
| 4950 · Connection Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Other Revenue | \$ 23 | \$ 12,530 | \$ 208 | \$ - | \$ (377) | \$ 9,078 | \$ 8,701 | -4.3% |
| Other Expense | | | | | | | | |
| 5350 · Depreciation Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 44,052 | \$ 44,052 | 0.0% |
| 5650 · Interest Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,481 | \$ 11,481 | 0.0% |
| 5810 · Water Grant Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Total Other Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 55,533 | \$ 55,533 | 0.0% |
| Net Other Revenue | \$ 23 | \$ 12,530 | \$ 208 | \$ - | \$ (377) | \$ (46,455) | \$ (46,832) | 0.8% |
| Net Revenue | \$ (40,786) | \$ 25,060 | \$ (5,078) | \$ - | \$ (26,104) | \$ - | \$ (26,104) | 100.0% |