

BURNEY WATER DISTRICT - Water Enterprise
Budgeted Statement of Revenues and Expenditures
For the Six Months Ending December 31, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-W	\$ 65,091.98	\$ 42,042.00	23,049.98	\$ 297,208.44	\$ 504,504.00	58.91
COMMERCIAL INCOME-W	24,697.39	24,491.33	206.06	184,652.07	293,896.00	62.83
MISCELLANEOUS INCOME - W	32.91	0.00	32.91	600.97	0.00	0.00
OTHER BILLED INCOME-W	325.00	83.33	241.67	1,604.41	1,000.00	160.44
SERVICE CHARGE INCOME-W	50.00	166.67	(116.67)	712.50	2,000.00	35.63
LATE FEE INCOME-W	515.00	475.00	40.00	3,126.74	5,700.00	54.86
INTEREST INCOME-W	0.00	83.33	(83.33)	1,091.91	1,000.00	109.19
Total Revenues, Gains, Support	90,712.28	67,341.66	23,370.62	488,997.04	808,100.00	60.51
Expenditures						
AUDIT-W	0.00	558.33	(558.33)	5,750.00	6,700.00	85.82
ADVERTISING-W	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-W	35.14	66.67	(31.53)	269.34	800.00	33.67
DEPRECIATION EXPENSE-W	8,903.00	9,083.33	(180.33)	53,418.00	109,000.00	49.01
DUES, FEES & SUBSCRIPTIONS	0.00	1,125.00	(1,125.00)	4,846.39	13,500.00	35.90
ELECTION FEES-W	0.00	400.00	(400.00)	0.00	400.00	0.00
ENGINEERING FEES-W	1,381.25	2,100.00	(718.75)	14,449.00	25,200.00	57.34
GAS, FUEL & OIL-W	653.34	500.00	153.34	3,112.69	6,000.00	51.88
HEALTH INSURANCE-W	4,058.38	3,916.67	141.71	23,977.97	47,000.00	51.02
INTEREST EXPENSE-W	63.74	0.00	63.74	687.63	0.00	0.00
LEGAL EXPENSE-W	0.00	166.67	(166.67)	152.00	2,000.00	7.60
LIABILITY INSURANCE-W	0.00	2,041.67	(2,041.67)	0.00	24,500.00	0.00
MEALS EXPENSE-W	6.00	41.67	(35.67)	6.00	500.00	1.20
OFFICE SUPPLIES-W	490.00	833.33	(343.33)	4,476.65	10,000.00	44.77
OFFICE EQUIP LEASE-W	277.69	158.33	119.36	1,043.98	1,900.00	54.95
OPERATING EXPENSE-W	700.68	1,000.00	(299.32)	5,147.82	12,000.00	42.90
OUTSIDE SERVICES - W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-W	3,714.67	3,291.67	423.00	22,853.76	39,500.00	57.86
PERMITS/LICENSES/FEES-W	2,998.60	250.00	2,748.60	3,622.60	3,000.00	120.75
PG&E PUMPING COSTS-W	13,176.38	16,500.00	(3,323.62)	117,217.35	198,000.00	59.20
PG&E OFFICE UTILITIES-W	423.93	350.00	73.93	1,556.52	4,200.00	37.06
PROFESSIONAL FEES-W	477.50	1,250.00	(772.50)	7,394.37	15,000.00	49.30
R&M INFRASTRUCTURE-W	120.24	1,250.00	(1,129.76)	15,000.41	15,000.00	100.00
RENTAL OF EQUIPMENT-W	0.00	83.33	(83.33)	385.89	1,000.00	38.59
REPAIRS/MAINT BLDG-W	21.42	416.67	(395.25)	288.90	5,000.00	5.78
REPAIRS/MAINT EQUIP-W	(170.26)	583.33	(753.59)	1,418.56	7,000.00	20.27
SEMINARS & EDUCATION-W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
TOOLS-W	17.13	333.33	(316.20)	714.66	4,000.00	17.87
SOCIAL SECURITY TAXES-W	997.43	1,083.33	(85.90)	6,943.11	13,000.00	53.41
TELEPHONE-W	440.25	458.33	(18.08)	2,705.07	5,500.00	49.18
TESTING EXPENSE-W	182.40	250.00	(67.60)	753.00	3,000.00	25.10
TRAVEL EXPENSE-W	0.00	208.33	(208.33)	45.59	2,500.00	1.82
VEHICLE REPAIRS & MAINT-W	1,187.17	333.33	853.84	2,482.69	4,000.00	62.07
WAGES & SALARIES PRODUCT	11,767.89	12,500.00	(732.11)	70,860.93	150,000.00	47.24
OVERTIME PAID-W	126.22	333.33	(207.11)	1,469.54	4,000.00	36.74
SICK PAY-W	369.84	416.67	(46.83)	1,635.66	5,000.00	32.71

BURNEY WATER DISTRICT - Water Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Six Months Ending December 31, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
VACATION PAY-W	287.20	1,083.33	(796.13)	4,024.60	13,000.00	30.96
STAND BY TIME PAID-W	487.50	458.33	29.17	2,722.50	5,500.00	49.50
WORKERS COMP-W	0.00	1,583.33	(1,583.33)	1,380.42	19,000.00	7.27
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>53,194.73</u>	<u>65,883.32</u>	<u>(12,688.59)</u>	<u>382,813.60</u>	<u>786,200.00</u>	48.69
Revenues Exceedin Expenditures	\$ <u>37,517.55</u>	\$ <u>1,458.34</u>	<u>36,059.21</u>	\$ <u>106,183.44</u>	\$ <u>21,900.00</u>	484.86

BURNEY WATER DISTRICT - Sewer Enterprise
Budgeted Statement of Revenues and Expenditures
For the Six Months Ending December 31, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-S	\$ 42,798.51	\$ 44,333.33	(1,534.82)	\$ 256,916.79	\$ 532,000.00	48.29
COMMERCIAL INCOME-S	8,693.86	9,583.33	(889.47)	57,881.26	115,000.00	50.33
MISCELLANEOUS INCOME - S	32.91	0.00	32.91	600.98	0.00	0.00
OTHER BILLED INCOME-S	0.00	8.33	(8.33)	1,460.04	100.00	1,460.04
SERVICE CHARGE INCOME-S	50.00	233.33	(183.33)	712.50	2,800.00	25.45
LATE FEE INCOME-S	515.00	441.67	73.33	2,900.83	5,300.00	54.73
INTEREST INCOME-S	0.00	66.67	(66.67)	633.18	800.00	79.15
Total Revenues, Gains, Support	52,090.28	54,666.66	(2,576.38)	321,105.58	656,000.00	48.95
Expenditures						
AUDIT-S	0.00	533.33	(533.33)	5,500.00	6,400.00	85.94
ADVERTISING-S	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-S	35.14	83.33	(48.19)	269.34	1,000.00	26.93
CHEMICALS-S	0.00	250.00	(250.00)	0.00	3,000.00	0.00
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	232.67	58,896.00	115,000.00	51.21
DUES, FEES & SUBSCRIPTIONS	0.00	833.33	(833.33)	4,846.40	10,000.00	48.46
ELECTION FEES-S	0.00	400.00	(400.00)	0.00	400.00	0.00
ENGINEERING FEES-S	1,009.25	375.00	634.25	7,993.20	4,500.00	177.63
GAS, FUEL & OIL-S	653.36	500.00	153.36	3,112.77	6,000.00	51.88
HEALTH INSURANCE-S	4,058.38	4,166.67	(108.29)	23,977.97	50,000.00	47.96
INTEREST EXPENSE-S	63.74	0.00	63.74	629.05	0.00	0.00
LAB SUPPLIES-S	0.00	83.33	(83.33)	1,071.83	1,000.00	107.18
LEGAL EXPENSE-S	0.00	166.67	(166.67)	152.00	2,000.00	7.60
LIABILITY INSURANCE-S	0.00	1,250.00	(1,250.00)	0.00	15,000.00	0.00
MEALS EXPENSE-S	6.00	41.67	(35.67)	17.27	500.00	3.45
OFFICE SUPPLIES-S	490.02	583.33	(93.31)	4,484.13	7,000.00	64.06
OFFICE EQUIP LEASE-S	277.69	158.33	119.36	1,044.03	1,900.00	54.95
OPERATING EXPENSE-S	836.98	1,250.00	(413.02)	6,551.28	15,000.00	43.68
PERS RETIREMENT-S	3,714.68	3,291.67	423.01	22,853.88	39,500.00	57.86
PERMITS/LICENSES/FEES-S	0.00	1,583.33	(1,583.33)	21,392.00	19,000.00	112.59
PG&E PUMPING COSTS-S	11,052.76	10,000.00	1,052.76	66,418.46	120,000.00	55.35
PG&E OFFICE UTILITIES-S	423.94	350.00	73.94	1,556.53	4,200.00	37.06
PROFESSIONAL FEES-S	547.50	1,416.67	(869.17)	7,814.39	17,000.00	45.97
R&M INFRASTRUCTURE-S	46.25	1,250.00	(1,203.75)	16,784.33	15,000.00	111.90
RENTAL OF EQUIPMENT-S	6,071.92	583.33	5,488.59	17,165.04	7,000.00	245.21
REPAIRS/MAINT BLDG-S	1,138.93	666.67	472.26	1,536.25	8,000.00	19.20
REPAIRS/MAINT EQUIP-S	(73.44)	666.67	(740.11)	2,269.59	8,000.00	28.37
SEMINARS & EDUCATION-S	0.00	416.67	(416.67)	0.00	5,000.00	0.00
SLUDGE DISPOSAL-S	0.00	2,083.33	(2,083.33)	0.00	25,000.00	0.00
TOOLS-S	118.67	333.33	(214.66)	1,003.29	4,000.00	25.08
SOCIAL SECURITY TAXES-S	1,244.68	1,083.33	161.35	7,183.16	13,000.00	55.26
TELEPHONE-S	440.25	458.33	(18.08)	2,705.11	5,500.00	49.18
TESTING EXPENSE-S	426.00	458.33	(32.33)	2,830.00	5,500.00	51.45
TRAVEL EXPENSE-S	0.00	125.00	(125.00)	45.59	1,500.00	3.04
VEHICLE REPAIRS & MAINT-S	1,187.18	333.33	853.85	2,552.99	4,000.00	63.82
WAGES & SALARIES PRODUCT	13,152.61	12,916.67	235.94	76,312.34	155,000.00	49.23

BURNEY WATER DISTRICT - Sewer Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Six Months Ending December 31, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
OVERTIME PAID-S	1,725.30	1,333.33	391.97	9,037.11	16,000.00	56.48
OVERTIME PD-DOUBLE S	247.56	0.00	247.56	247.56	0.00	0.00
SICK PAY-S	369.83	500.00	(130.17)	1,635.65	6,000.00	27.26
VACATION PAY-S	287.19	1,125.00	(837.81)	4,024.58	13,500.00	29.81
STAND BY TIME PAID-S	487.50	500.00	(12.50)	2,722.50	6,000.00	45.38
WORKERS COMP-S	0.00	1,333.33	(1,333.33)	1,042.36	16,000.00	6.51
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>59,855.87</u>	<u>63,108.31</u>	<u>(3,252.44)</u>	<u>387,677.98</u>	<u>752,900.00</u>	51.49
Revenues Exceedin Expenditures	\$ <u>(7,765.59)</u>	\$ <u>(8,441.65)</u>	<u>676.06</u>	\$ <u>(66,572.40)</u>	\$ <u>(96,900.00)</u>	68.70

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Six Months Ending December 31, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues						
RESIDENTIAL INCOME-P	\$ 8,241.34	\$ 8,291.67	(50.33)	\$ 49,645.41	\$ 99,500.00	49.89
COMMERCIAL INCOME-P	1,032.00	1,041.67	(9.67)	6,192.33	12,500.00	49.54
SWIMMING LESSONS	0.00	416.67	(416.67)	5,180.00	5,000.00	103.60
MOMMY & ME	0.00	16.67	(16.67)	160.00	200.00	80.00
LITTLE SWIMMERS	0.00	0.00	0.00	46.00	0.00	0.00
NIGHT SWIM	0.00	75.00	(75.00)	1,264.00	900.00	140.44
GATE FEES-P	0.00	166.67	(166.67)	1,659.00	2,000.00	82.95
POOL PASS PURCHASES	0.00	50.00	(50.00)	240.00	600.00	40.00
VENDING INCOME-P	0.00	66.67	(66.67)	778.00	800.00	97.25
REPLACEMENT PASSES-P	0.00	0.00	0.00	65.00	0.00	0.00
AQUATIC PASS	0.00	75.00	(75.00)	970.00	900.00	107.78
POOL DONATIONS	0.00	0.00	0.00	405.00	0.00	0.00
POOL RENTAL FEES	0.00	208.33	(208.33)	1,924.75	2,500.00	76.99
LATE FEE INCOME-P	0.00	100.00	(100.00)	512.43	1,200.00	42.70
INTEREST INCOME-P	0.00	33.33	(33.33)	466.21	400.00	116.55
Total Revenues, Gains, Support	9,273.34	10,541.68	(1,268.34)	69,508.13	126,500.00	54.95
Expenditures						
AUDIT-P	0.00	116.67	(116.67)	1,250.00	1,400.00	89.29
ADVERTISING-P	0.00	25.00	(25.00)	0.00	300.00	0.00
CHEMICALS-P	0.00	250.00	(250.00)	2,374.68	3,000.00	79.16
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	397.67	19,386.00	34,000.00	57.02
DUES, FEES & SUBSCRIPTIONS	0.00	41.67	(41.67)	0.00	500.00	0.00
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28	0.00	0.00
LAB SUPPLIES-P	0.00	8.33	(8.33)	0.00	100.00	0.00
LIABILITY INSURANCE-P	0.00	250.00	(250.00)	0.00	3,000.00	0.00
OFFICE SUPPLIES-P	0.00	41.67	(41.67)	132.90	500.00	26.58
OPERATING EXPENSE-P	0.00	250.00	(250.00)	363.94	3,000.00	12.13
PERMITS/LICENSES/FEES-P	0.00	141.67	(141.67)	0.00	1,700.00	0.00
PG&E POOL UTILITIES	92.76	1,000.00	(907.24)	1,785.23	12,000.00	14.88
R&M INFRASTRUCTURE-P	0.00	150.00	(150.00)	50.00	1,800.00	2.78
RENTAL OF EQUIPMENT-P	0.00	41.67	(41.67)	0.00	500.00	0.00
REPAIRS/MAINT BLDG-P	50.00	333.33	(283.33)	250.00	4,000.00	6.25
REPAIRS/MAINT EQUIP-P	0.00	83.33	(83.33)	0.00	1,000.00	0.00
SEMINARS & EDUCATION-P	0.00	83.33	(83.33)	0.00	1,000.00	0.00
TOOLS-P	49.18	16.67	32.51	102.82	200.00	51.41
SOCIAL SECURITY TAXES-P	31.42	375.00	(343.58)	1,401.70	4,500.00	31.15
TELEPHONE-P	0.00	8.33	(8.33)	0.00	100.00	0.00
TRAVEL EXPENSE-P	272.31	20.83	251.48	272.31	250.00	108.92
WAGES & SALARIES PRODUCT	304.00	3,804.17	(3,500.17)	26,573.56	45,650.00	58.21
OVERTIME PAID-P	106.88	166.67	(59.79)	1,415.44	2,000.00	70.77
SICK PAY-P	0.00	41.66	(41.66)	113.31	500.00	22.66
WORKERS COMP-P	0.00	458.33	(458.33)	394.41	5,500.00	7.17

BURNEY WATER DISTRICT - Pool Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Six Months Ending December 31, 2019

	Current Month Actual 0.00	Current Month Budget 0.00	Current Month Variance 0.00	Year to Date Actual 0.00	Year to Date Total Budget 0.00	Year to Date % Total Budget 0.00
Salaries & Related Expenses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>4,137.55</u>	<u>10,541.66</u>	<u>(6,404.11)</u>	<u>55,885.58</u>	<u>126,500.00</u>	<u>44.18</u>
Revenues Exceedin Expenditures	<u>\$ 5,135.79</u>	<u>\$ 0.02</u>	<u>5,135.77</u>	<u>\$ 13,622.55</u>	<u>\$ 0.00</u>	<u>0.00</u>