

BURNEY WATER DISTRICT - Water Enterprise
Budgeted Statement of Revenues and Expenditures
For the Eight Months Ending February 28, 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	\$ 26,265.90	\$ 33,750.00	(7,484.10)	\$ 281,570.17	\$ 405,000.00	69.52
COMMERCIAL INCOME-W	19,450.99	23,333.33	(3,882.34)	220,910.22	280,000.00	78.90
MISCELLANEOUS INCOME - W	0.00	0.00	0.00	0.03	0.00	0.00
OTHER BILLED INCOME-W	25.00	83.33	(58.33)	23,854.01	1,000.00	2,385.40
SERVICE CHARGE INCOME-W	100.00	166.67	(66.67)	1,312.50	2,000.00	65.63
LATE FEE INCOME-W	960.00	541.67	418.33	7,728.68	6,500.00	118.90
INTEREST INCOME-W	0.00	83.33	(83.33)	1,237.50	1,000.00	123.75
Total Revenues, Gains, Support	46,801.89	57,958.33	(11,156.44)	536,613.11	695,500.00	77.16
Expenditures						
AUDIT-W	0.00	558.33	(558.33)	525.00	6,700.00	7.84
ADVERTISING-W	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-W	0.00	66.67	(66.67)	264.96	800.00	33.12
CHEMICALS-W	0.00	0.00	0.00	83.64	0.00	0.00
DEPRECIATION EXPENSE-W	9,083.33	9,083.33	0.00	72,666.64	109,000.00	66.67
DUES, FEES & SUBSCRIPTIONS	174.99	1,125.00	(950.01)	7,262.31	13,500.00	53.79
ELECTION FEES-W	0.00	0.00	0.00	0.00	400.00	0.00
ENGINEERING FEES-W	3,449.50	6,250.00	(2,800.50)	12,364.13	75,000.00	16.49
GAS, FUEL & OIL-W	532.62	458.33	74.29	4,076.25	5,500.00	74.11
HEALTH INSURANCE-W	3,848.38	3,916.67	(68.29)	31,044.73	47,000.00	66.05
INTEREST EXPENSE-W	107.69	0.00	107.69	987.71	0.00	0.00
LEGAL EXPENSE-W	0.00	166.67	(166.67)	0.00	2,000.00	0.00
LIABILITY INSURANCE-W	0.00	2,041.67	(2,041.67)	0.00	24,500.00	0.00
MEALS EXPENSE-W	0.00	41.67	(41.67)	70.49	500.00	14.10
OFFICE SUPPLIES-W	1,218.31	833.33	384.98	3,882.59	10,000.00	38.83
OFFICE EQUIP LEASE-W	152.29	158.33	(6.04)	1,066.04	1,900.00	56.11
OPERATING EXPENSE-W	520.95	1,000.00	(479.05)	7,600.18	12,000.00	63.33
OUTSIDE SERVICES - W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-W	3,174.11	2,916.67	257.44	26,074.20	35,000.00	74.50
PERMITS/LICENSES/FEES-W	5.00	250.00	(245.00)	383.89	3,000.00	12.80
PG&E PUMPING COSTS-W	13,526.35	13,750.00	(223.65)	125,156.76	165,000.00	75.85
PG&E OFFICE UTILITIES-W	478.98	350.00	128.98	2,350.45	4,200.00	55.96
PROFESSIONAL FEES-W	566.27	1,250.00	(683.73)	9,183.09	15,000.00	61.22
R&M INFRASTRUCTURE-W	570.12	1,250.00	(679.88)	6,365.69	15,000.00	42.44
RENTAL OF EQUIPMENT-W	51.07	83.33	(32.26)	430.70	1,000.00	43.07
REPAIRS/MAINT BLDG-W	17.40	416.67	(399.27)	1,840.32	5,000.00	36.81
REPAIRS/MAINT EQUIP-W	64.60	83.33	(18.73)	6,656.84	1,000.00	665.68
SEMINARS & EDUCATION-W	144.78	416.67	(271.89)	144.78	5,000.00	2.90
TOOLS-W	66.83	333.33	(266.50)	2,822.27	4,000.00	70.56
SOCIAL SECURITY TAXES-W	1,143.58	1,083.33	60.25	8,178.63	13,000.00	62.91
TELEPHONE-W	479.55	458.33	21.22	3,450.72	5,500.00	62.74
TESTING EXPENSE-W	134.40	250.00	(115.60)	1,647.80	3,000.00	54.93
TRAVEL EXPENSE-W	0.00	250.00	(250.00)	0.00	3,000.00	0.00

BURNEY WATER DISTRICT - Water Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Eight Months Ending February 28, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
VEHICLE REPAIRS & MAINT-W	26.61	333.33	(306.72)	1,806.64	4,000.00	45.17
WAGES & SALARIES PRODUCT	13,829.75	12,500.00	1,329.75	95,211.63	150,000.00	63.47
OVERTIME PAID-W	97.60	333.33	(235.73)	1,605.87	4,000.00	40.15
SICK PAY-W	401.00	416.67	(15.67)	3,427.48	5,000.00	68.55
VACATION PAY-W	207.58	1,083.33	(875.75)	4,314.49	13,000.00	33.19
STAND BY TIME PAID-W	412.50	458.33	(45.83)	3,517.50	5,500.00	63.95
WORKERS COMP-W	0.00	1,583.33	(1,583.33)	2,202.10	19,000.00	11.59
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	54,486.14	66,008.32	(11,522.18)	448,666.52	792,500.00	56.61
Revenues Exceedin Expenditures	\$ (7,684.25)	\$ (8,049.99)	365.74	\$ 87,946.59	\$ (97,000.00)	(90.67)

BURNEY WATER DISTRICT - Sewer Enterprise
Budgeted Statement of Revenues and Expenditures
For the Eight Months Ending February 28, 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	\$ 43,930.58	\$ 44,333.33	(402.75)	\$ 350,850.33	\$ 532,000.00	65.95
COMMERCIAL INCOME-S	8,287.70	9,583.33	(1,295.63)	73,750.20	115,000.00	64.13
MISCELLANEOUS INCOME - S	0.00	0.00	0.00	0.03	0.00	0.00
OTHER BILLED INCOME-S	0.00	8.33	(8.33)	12,087.00	100.00	12,087.00
SERVICE CHARGE INCOME-S	100.00	233.33	(133.33)	1,312.50	2,800.00	46.88
LATE FEE INCOME-S	0.00	441.67	(441.67)	0.00	5,300.00	0.00
INTEREST INCOME-S	0.00	66.67	(66.67)	684.13	800.00	85.52
Total Revenues, Gains, Support	52,318.28	54,666.66	(2,348.38)	438,684.19	656,000.00	66.87
Expenditures						
AUDIT-S	0.00	533.33	(533.33)	525.00	6,400.00	8.20
ADVERTISING-S	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-S	0.00	83.33	(83.33)	264.96	1,000.00	26.50
CHEMICALS-S	0.00	250.00	(250.00)	0.00	3,000.00	0.00
DEPRECIATION EXPENSE-S	9,583.33	9,583.33	0.00	76,666.64	115,000.00	66.67
DUES, FEES & SUBSCRIPTIONS	175.00	833.33	(658.33)	4,536.32	10,000.00	45.36
ELECTION FEES-S	0.00	0.00	0.00	0.00	400.00	0.00
ENGINEERING FEES-S	0.00	833.33	(833.33)	4,683.10	10,000.00	46.83
GAS, FUEL & OIL-S	532.62	458.33	74.29	4,041.00	5,500.00	73.47
HEALTH INSURANCE-S	3,848.38	4,166.67	(318.29)	31,044.73	50,000.00	62.09
INTEREST EXPENSE-S	107.70	0.00	107.70	987.76	0.00	0.00
LAB SUPPLIES-S	191.54	83.33	108.21	492.30	1,000.00	49.23
LEGAL EXPENSE-S	0.00	166.67	(166.67)	0.00	2,000.00	0.00
LIABILITY INSURANCE-S	0.00	1,250.00	(1,250.00)	0.00	15,000.00	0.00
MEALS EXPENSE-S	12.05	41.67	(29.62)	93.65	500.00	18.73
MISC EXPENSE-S	0.00	0.00	0.00	22.50	0.00	0.00
OFFICE SUPPLIES-S	1,218.38	583.33	635.05	3,892.83	7,000.00	55.61
OFFICE EQUIP LEASE-S	152.30	158.33	(6.03)	1,066.09	1,900.00	56.11
OPERATING EXPENSE-S	825.37	1,250.00	(424.63)	8,416.59	15,000.00	56.11
PERS RETIREMENT-S	3,174.13	3,000.00	174.13	26,074.36	36,000.00	72.43
PERMITS/LICENSES/FEES-S	5.00	1,500.00	(1,495.00)	19,393.41	18,000.00	107.74
PG&E PUMPING COSTS-S	11,686.60	10,000.00	1,686.60	79,086.05	120,000.00	65.91
PG&E OFFICE UTILITIES-S	478.99	350.00	128.99	2,350.50	4,200.00	55.96
PROFESSIONAL FEES-S	586.28	1,666.67	(1,080.39)	9,619.12	20,000.00	48.10
R&M INFRASTRUCTURE-S	528.63	1,250.00	(721.37)	7,227.76	15,000.00	48.19
RENTAL OF EQUIPMENT-S	0.00	833.33	(833.33)	53.63	10,000.00	0.54
REPAIRS/MAINT BLDG-S	2,661.77	416.67	2,245.10	7,082.59	5,000.00	141.65
REPAIRS/MAINT EQUIP-S	102.86	333.33	(230.47)	6,698.10	4,000.00	167.45
SEMINARS & EDUCATION-S	0.00	416.67	(416.67)	0.00	5,000.00	0.00
SLUDGE DISPOSAL-S	0.00	4,166.67	(4,166.67)	0.00	50,000.00	0.00
TOOLS-S	435.66	333.33	102.33	902.55	4,000.00	22.56
SOCIAL SECURITY TAXES-S	1,451.61	1,083.33	368.28	10,117.41	13,000.00	77.83
TELEPHONE-S	479.56	458.33	21.23	3,450.82	5,500.00	62.74

BURNEY WATER DISTRICT - Sewer Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Eight Months Ending February 28, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
TESTING EXPENSE-S	0.00	416.67	(416.67)	2,996.80	5,000.00	59.94
TRAVEL EXPENSE-S	0.00	250.00	(250.00)	0.00	3,000.00	0.00
VEHICLE REPAIRS & MAINT-S	26.62	333.33	(306.71)	1,806.78	4,000.00	45.17
WAGES & SALARIES PRODUCT	16,336.26	10,833.33	5,502.93	106,672.41	130,000.00	82.06
OVERTIME PAID-S	1,618.32	1,333.33	284.99	13,938.31	16,000.00	87.11
SICK PAY-S	401.00	500.00	(99.00)	3,427.44	6,000.00	57.12
VACATION PAY-S	207.58	1,125.00	(917.42)	4,314.45	13,500.00	31.96
STAND BY TIME PAID-S	412.50	500.00	(87.50)	3,517.50	6,000.00	58.63
WORKERS COMP-S	0.00	1,333.33	(1,333.33)	1,662.81	16,000.00	10.39
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>57,240.04</u>	<u>62,749.97</u>	<u>(5,509.93)</u>	<u>447,126.27</u>	<u>753,400.00</u>	59.35
Revenues Exceedin Expenditures	\$ <u>(4,921.76)</u>	\$ <u>(8,083.31)</u>	<u>3,161.55</u>	\$ <u>(8,442.08)</u>	\$ <u>(97,400.00)</u>	8.67

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Eight Months Ending February 28, 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	\$ 8,309.15	\$ 8,291.67	17.48	\$ 66,253.11	\$ 99,500.00	66.59
COMMERCIAL INCOME-P	1,010.58	1,041.67	(31.09)	8,193.90	12,500.00	65.55
SWIMMING LESSONS	0.00	416.67	(416.67)	4,380.00	5,000.00	87.60
MOMMY & ME	0.00	16.67	(16.67)	80.00	200.00	40.00
LITTLE SWIMMERS	0.00	0.00	0.00	46.00	0.00	0.00
NIGHT SWIM	0.00	75.00	(75.00)	1,072.00	900.00	119.11
GATE FEES-P	0.00	166.67	(166.67)	2,022.00	2,000.00	101.10
POOL PASS PURCHASES	0.00	50.00	(50.00)	130.00	600.00	21.67
LIFE GUARD LESSONS	0.00	0.00	0.00	100.00	0.00	0.00
VENDING INCOME-P	0.00	66.67	(66.67)	668.50	800.00	83.56
REPLACEMENT PASSES-P	0.00	0.00	0.00	40.00	0.00	0.00
AQUATIC PASS	0.00	75.00	(75.00)	730.00	900.00	81.11
POOL DONATIONS	725.00	0.00	725.00	815.00	0.00	0.00
POOL RENTAL FEES	0.00	208.33	(208.33)	4,124.50	2,500.00	164.98
LATE FEE INCOME-P	0.00	100.00	(100.00)	0.00	1,200.00	0.00
INTEREST INCOME-P	0.00	33.33	(33.33)	503.04	400.00	125.76
Total Revenues, Gains, Support	10,044.73	10,541.68	(496.95)	89,158.05	126,500.00	70.48
Expenditures						
AUDIT-P	0.00	116.67	(116.67)	0.00	1,400.00	0.00
ADVERTISING-P	0.00	25.00	(25.00)	0.00	300.00	0.00
CHEMICALS-P	0.00	250.00	(250.00)	1,691.29	3,000.00	56.38
DEPRECIATION EXPENSE-P	2,833.33	2,833.33	0.00	22,666.64	34,000.00	66.67
DUES, FEES & SUBSCRIPTIONS	0.00	41.67	(41.67)	0.00	500.00	0.00
ENGINEERING FEES-P	0.00	0.00	0.00	178.74	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)	162.98	3,000.00	5.43
OFFICE SUPPLIES-P	0.00	41.67	(41.67)	174.02	500.00	34.80
OPERATING EXPENSE-P	5.77	250.00	(244.23)	748.58	3,000.00	24.95
PERMITS/LICENSES/FEES-P	726.61	41.67	684.94	1,649.81	500.00	329.96
PG&E POOL UTILITIES	75.56	1,000.00	(924.44)	7,992.74	12,000.00	66.61
PROFESSIONAL FEES-P	0.00	0.00	0.00	200.00	0.00	0.00
R&M INFRASTRUCTURE-P	0.00	291.67	(291.67)	0.00	3,500.00	0.00
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)	400.00	4,000.00	10.00
REPAIRS/MAINT EQUIP-P	0.00	41.67	(41.67)	670.49	500.00	134.10
SEMINARS & EDUCATION-P	0.00	83.33	(83.33)	300.00	1,000.00	30.00
TOOLS-P	0.00	16.67	(16.67)	6.69	200.00	3.35
SOCIAL SECURITY TAXES-P	336.67	375.00	(38.33)	2,754.93	4,500.00	61.22
TELEPHONE-P	0.00	8.33	(8.33)	0.00	100.00	0.00
TRAVEL EXPENSE-P	0.00	20.83	(20.83)	0.00	250.00	0.00
WAGES & SALARIES PRODUCT	4,400.75	3,804.17	596.58	33,243.94	45,650.00	72.82
OVERTIME PAID-P	0.00	166.67	(166.67)	965.39	2,000.00	48.27

BURNEY WATER DISTRICT - Pool Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Eight Months Ending February 28, 2019

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
SICK PAY-P	0.00	41.66	(41.66)	121.00	500.00	24.20
WORKERS COMP-P	0.00	458.33	(458.33)	629.17	5,500.00	11.44
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	8,428.69	10,541.67	(2,112.98)	74,556.41	126,500.00	58.94
Revenues Exceedin Expenditures	\$ 1,616.04	\$ 0.01	1,616.03	\$ 14,601.64	\$ 0.00	0.00