

BURNEY WATER DISTRICT - Water Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2018

	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	\$ 48,042.20	\$ 33,750.00	14,292.20	\$ 95,516.76	\$ 405,000.00	23.58
GRANT MONEY-W	0.00	6,250.00	(6,250.00)	0.00	75,000.00	0.00
COMMERCIAL INCOME-W	53,882.51	23,333.33	30,549.18	87,877.34	280,000.00	31.38
OTHER BILLED INCOME-W	403.00	83.33	319.67	1,203.00	1,000.00	120.30
SERVICE CHARGE INCOME-W	262.50	166.67	95.83	362.50	2,000.00	18.13
LATE FEE INCOME	970.00	1,083.33	(113.33)	1,840.00	13,000.00	14.15
INTEREST INCOME-W	0.00	83.33	(83.33)	0.00	1,000.00	0.00
Total Revenues, Gains, Support	103,560.21	64,749.99	38,810.22	186,799.60	777,000.00	24.04
Expenditures						
AUDIT-W	350.00	558.33	(208.33)	525.00	6,700.00	7.84
ADVERTISING-W	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-W	71.92	66.67	5.25	131.27	800.00	16.41
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	18,166.66	109,000.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	1,125.00	(1,125.00)	1,768.82	13,500.00	13.10
ELECTION FEES-W	0.00	0.00	0.00	0.00	400.00	0.00
ENGINEERING FEES-W	623.00	6,250.00	(5,627.00)	1,913.50	75,000.00	2.55
GAS, FUEL & OIL-W	329.27	458.33	(129.06)	865.01	5,500.00	15.73
HEALTH INSURANCE-W	3,848.38	3,916.67	(68.29)	7,696.76	47,000.00	16.38
INTEREST EXPENSE-W	139.22	0.00	139.22	276.93	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	10.76	41.67	(30.91)	16.76	500.00	3.35
OFFICE SUPPLIES-W	270.41	833.33	(562.92)	535.70	10,000.00	5.36
OFFICE EQUIP LEASE-W	152.29	158.33	(6.04)	(0.01)	1,900.00	0.00
OPERATING EXPENSE-W	952.18	1,000.00	(47.82)	1,898.87	12,000.00	15.82
OUTSIDE SERVICES - W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-W	3,164.21	2,916.67	247.54	6,427.39	35,000.00	18.36
PERMITS/LICENSES/FEES-W	0.00	250.00	(250.00)	0.00	3,000.00	0.00
PG&E PUMPING COSTS-W	24,647.77	13,750.00	10,897.77	47,562.18	165,000.00	28.83
PG&E OFFICE UTILITIES-W	266.63	350.00	(83.37)	510.34	4,200.00	12.15
PROFESSIONAL FEES-W	502.50	1,250.00	(747.50)	1,055.00	15,000.00	7.03
R&M INFRASTRUCTURE-W	1,217.58	1,250.00	(32.42)	1,399.89	15,000.00	9.33
RENTAL OF EQUIPMENT-W	52.13	83.33	(31.20)	104.26	1,000.00	10.43
REPAIRS/MAINT BLDG-W	369.26	416.67	(47.41)	476.33	5,000.00	9.53
REPAIRS/MAINT EQUIP-W	220.43	83.33	137.10	820.48	1,000.00	82.05
SEMINARS & EDUCATION-W	0.00	416.67	(416.67)	0.00	5,000.00	0.00
TOOLS-W	54.93	333.33	(278.40)	2,462.66	4,000.00	61.57
SOCIAL SECURITY TAXES-W	930.69	1,083.33	(152.64)	1,882.90	13,000.00	14.48
TELEPHONE-W	424.19	458.33	(34.14)	843.67	5,500.00	15.34
TESTING EXPENSE-W	128.00	250.00	(122.00)	349.00	3,000.00	11.63
TRAVEL EXPENSE-W	0.00	250.00	(250.00)	0.00	3,000.00	0.00
VEHICLE REPAIRS & MAINT-W	287.63	333.33	(45.70)	495.79	4,000.00	12.39
WAGES & SALARIES PRODUCT	10,439.69	12,500.00	(2,060.31)	22,233.00	150,000.00	14.82
OVERTIME PAID-W	386.34	333.33	53.01	571.01	4,000.00	14.28

BURNEY WATER DISTRICT - Water Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2018

	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-W	631.16	416.67	214.49	638.69	5,000.00	12.77
VACATION PAY-W	318.55	1,083.33	(764.78)	2,071.30	13,000.00	15.93
STAND BY TIME PAID-W	390.00	458.33	(68.33)	780.00	5,500.00	14.18
WORKERS COMP-W	2,202.10	558.33	1,643.77	2,202.10	6,700.00	32.87
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	<u>62,464.55</u>	<u>64,983.32</u>	<u>(2,518.77)</u>	<u>126,764.90</u>	<u>780,200.00</u>	16.25
Revenues Exceedin Expenditures	\$ <u>41,095.66</u>	\$ <u>(233.33)</u>	<u>41,328.99</u>	\$ <u>60,034.70</u>	\$ <u>(3,200.00)</u>	(1,876.08)

BURNEY WATER DISTRICT - Sewer Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2018

	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	\$ 43,708.71	\$ 44,333.33	(624.62)	\$ 88,165.87	\$ 532,000.00	16.57
GRANT MONEY-S	0.00	16,666.67	(16,666.67)	0.00	200,000.00	0.00
COMMERCIAL INCOME-S	9,988.19	9,583.33	404.86	20,727.00	115,000.00	18.02
OTHER BILLED INCOME-S	0.00	8.33	(8.33)	0.00	100.00	0.00
SERVICE CHARGE INCOME-S	262.50	233.33	29.17	362.50	2,800.00	12.95
INTEREST INCOME-S	0.00	66.67	(66.67)	0.00	800.00	0.00
Total Revenues, Gains, Support	53,959.40	70,891.66	(16,932.26)	109,255.37	850,700.00	12.84
Expenditures						
AUDIT-S	350.00	533.33	(183.33)	525.00	6,400.00	8.20
ADVERTISING-S	0.00	41.67	(41.67)	0.00	500.00	0.00
BANK FEES-S	71.92	83.33	(11.41)	131.28	1,000.00	13.13
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	19,166.66	115,000.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	833.33	(833.33)	1,768.82	10,000.00	17.69
ELECTION FEES-S	0.00	0.00	0.00	0.00	400.00	0.00
ENGINEERING FEES-S	623.00	833.33	(210.33)	1,023.50	10,000.00	10.24
GAS, FUEL & OIL-S	329.27	458.33	(129.06)	865.02	5,500.00	15.73
HEALTH INSURANCE-S	3,848.38	4,166.67	(318.29)	7,696.76	50,000.00	15.39
INTEREST EXPENSE-S	139.23	0.00	139.23	276.94	0.00	0.00
LAB SUPPLIES-S	300.76	83.33	217.43	300.76	1,000.00	30.08
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	10.77	41.67	(30.90)	16.77	500.00	3.35
OFFICE SUPPLIES-S	270.42	583.33	(312.91)	535.71	7,000.00	7.65
OFFICE EQUIP LEASE-S	152.30	250.00	(97.70)	304.60	3,000.00	10.15
OPERATING EXPENSE-S	965.61	1,250.00	(284.39)	2,072.43	15,000.00	13.82
OUTSIDE SERVICES - S	0.00	416.67	(416.67)	0.00	5,000.00	0.00
PERS RETIREMENT-S	3,164.21	3,000.00	164.21	6,427.42	36,000.00	17.85
PERMITS/LICENSES/FEES-S	95.00	1,500.00	(1,405.00)	95.00	18,000.00	0.53
PG&E PUMPING COSTS-S	15,699.28	10,000.00	5,699.28	26,362.15	120,000.00	21.97
PG&E OFFICE UTILITIES-S	266.64	350.00	(83.36)	510.35	4,200.00	12.15
PROFESSIONAL FEES-S	522.50	1,666.67	(1,144.17)	1,145.00	20,000.00	5.73
R&M INFRASTRUCTURE-S	65.51	458.33	(392.82)	148.65	5,500.00	2.70
RENTAL OF EQUIPMENT-S	0.00	833.33	(833.33)	0.00	10,000.00	0.00
REPAIRS/MAINT BLDG-S	596.45	416.67	179.78	949.43	5,000.00	18.99
REPAIRS/MAINT EQUIP-S	220.46	500.00	(279.54)	820.53	6,000.00	13.68
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	11.93	333.33	(321.40)	41.83	4,000.00	1.05
SOCIAL SECURITY TAXES-S	1,008.99	1,083.33	(74.34)	2,103.04	13,000.00	16.18
TELEPHONE-S	424.20	458.33	(34.13)	843.68	5,500.00	15.34
TESTING EXPENSE-S	374.80	416.67	(41.87)	866.60	5,000.00	17.33
TRAVEL EXPENSE-S	0.00	250.00	(250.00)	0.00	3,000.00	0.00
VEHICLE REPAIRS & MAINT-S	287.66	333.33	(45.67)	495.84	4,000.00	12.40
WAGES & SALARIES PRODUCT	10,457.36	10,833.33	(375.97)	21,209.27	130,000.00	16.31

BURNEY WATER DISTRICT - Sewer Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2018

	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	1,392.33	1,333.33	59.00	2,791.72	16,000.00	17.45
SICK PAY-S	631.15	500.00	131.15	638.67	6,000.00	10.64
VACATION PAY-S	318.53	1,125.00	(806.47)	2,071.28	13,500.00	15.34
STAND BY TIME PAID-S	390.00	500.00	(110.00)	780.00	6,000.00	13.00
WORKERS COMP-S	1,662.81	1,399.17	263.64	1,662.81	16,790.00	9.90
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	54,234.80	62,699.15	(8,464.35)	104,647.52	752,790.00	13.90
Revenues Exceedin Expenditures	\$ (275.40)	\$ 8,192.51	(8,467.91)	\$ 4,607.85	\$ 97,910.00	4.71

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Two Months Ending August 31, 2018

	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	\$ 8,297.77	\$ 8,291.67	6.10	\$ 16,588.99	\$ 99,500.00	16.67
COMMERCIAL INCOME-P	1,014.00	1,041.67	(27.67)	2,049.29	12,500.00	16.39
SWIMMING LESSONS	430.00	416.67	13.33	4,380.00	5,000.00	87.60
MOMMY & ME	0.00	16.67	(16.67)	80.00	200.00	40.00
LITTLE SWIMMERS	6.00	0.00	6.00	46.00	0.00	0.00
NIGHT SWIM	392.00	75.00	317.00	1,072.00	900.00	119.11
GATE FEES-P	765.00	166.67	598.33	2,022.00	2,000.00	101.10
POOL PASS PURCHASES	50.00	50.00	0.00	130.00	600.00	21.67
LIFE GUARD LESSONS	50.00	41.67	8.33	100.00	500.00	20.00
VENDING INCOME-P	668.50	66.67	601.83	668.50	800.00	83.56
REPLACEMENT PASSES-P	0.00	0.00	0.00	40.00	0.00	0.00
AQUATIC PASS	115.00	75.00	40.00	730.00	900.00	81.11
POOL DONATIONS	90.00	0.00	90.00	90.00	0.00	0.00
POOL RENTAL FEES	300.00	208.33	91.67	3,899.50	2,500.00	155.98
INTEREST INCOME-P	0.00	33.33	(33.33)	0.00	400.00	0.00
Total Revenues, Gains, Support	12,178.27	10,483.35	1,694.92	31,896.28	125,800.00	25.35
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	1,505.78	250.00	1,255.78	1,691.29	3,000.00	56.38
DEPRECIATION EXPENSE-P	2,833.33	2,833.33	0.00	5,666.66	34,000.00	16.67
DUES, FEES & SUBSCRIPTIONS	0.00	41.67	(41.67)	0.00	500.00	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	174.02	41.67	132.35	174.02	500.00	34.80
OPERATING EXPENSE-P	84.45	250.00	(165.55)	740.82	3,000.00	24.69
PERMITS/LICENSES/FEES-P	0.00	41.67	(41.67)	0.00	500.00	0.00
PG&E POOL UTILITIES	3,440.23	1,000.00	2,440.23	6,580.38	12,000.00	54.84
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)	100.00	4,000.00	2.50
REPAIRS/MAINT EQUIP-P	509.61	41.67	467.94	509.61	500.00	101.92
SEMINARS & EDUCATION-P	0.00	83.33	(83.33)	300.00	1,000.00	30.00
TOOLS-P	6.69	16.67	(9.98)	6.69	200.00	3.35
SOCIAL SECURITY TAXES-P	920.63	375.00	545.63	2,145.17	4,500.00	47.67
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	12,034.28	3,804.17	8,230.11	25,272.86	45,650.00	55.36
OVERTIME PAID-P	0.00	166.67	(166.67)	965.39	2,000.00	48.27
SICK PAY-P	0.00	41.66	(41.66)	121.00	500.00	24.20
WORKERS COMP-P	629.17	458.33	170.84	629.17	5,500.00	11.44
Salaries & Related Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	22,188.19	10,541.67	11,646.52	44,903.06	126,500.00	35.50

BURNEY WATER DISTRICT - Pool Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Two Months Ending August 31, 2018

	Current Month Actual	Current Month Budget	Current Month Variance	Year to Date Actual	Year to Date Total Budget	Year to Date % Total Budget
Revenues Exceedin Expenditures	\$ <u>(10,009.92)</u>	\$ <u>(58.32)</u>	<u>(9,951.60)</u>	\$ <u>(13,006.78)</u>	\$ <u>(700.00)</u>	1,858.11