

BURNEY WATER DISTRICT - Water Enterprise
Budgeted Statement of Revenues and Expenditures
For the Three Months Ending September 30, 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 | \$ 44,203.73 | \$ 33,750.00 | 10,453.73 | \$ 139,720.49 | \$ 405,000.00 | 34.50 |
| GRANT MONEY-W | 0.00 | 6,250.00 | (6,250.00) | 0.00 | 75,000.00 | 0.00 |
| COMMERCIAL INCOME-W | 41,517.54 | 23,333.33 | 18,184.21 | 129,394.88 | 280,000.00 | 46.21 |
| EXPANSION FEES-W | 100.00 | 0.00 | 100.00 | 100.00 | 0.00 | 0.00 |
| MISCELLANEOUS INCOME - W | 0.03 | 0.00 | 0.03 | 0.03 | 0.00 | 0.00 |
| OTHER BILLED INCOME-W | 50.00 | 83.33 | (33.33) | 1,253.00 | 1,000.00 | 125.30 |
| SERVICE CHARGE INCOME-W | 237.50 | 166.67 | 70.83 | 600.00 | 2,000.00 | 30.00 |
| LATE FEE INCOME | 930.00 | 1,083.33 | (153.33) | 2,770.00 | 13,000.00 | 21.31 |
| INTEREST INCOME-W | 0.00 | 83.33 | (83.33) | 0.00 | 1,000.00 | 0.00 |
| Total Revenues, Gains, Support | 87,038.80 | 64,749.99 | 22,288.81 | 273,838.40 | 777,000.00 | 35.24 |
| 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 | 71.84 | 66.67 | 5.17 | 203.11 | 800.00 | 25.39 |
| 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 | 27,249.99 | 109,000.00 | 25.00 |
| 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 | 356.00 | 6,250.00 | (5,894.00) | 2,269.50 | 75,000.00 | 3.03 |
| GAS, FUEL & OIL-W | 471.16 | 458.33 | 12.83 | 1,336.17 | 5,500.00 | 24.29 |
| HEALTH INSURANCE-W | 3,848.38 | 3,916.67 | (68.29) | 11,545.14 | 47,000.00 | 24.56 |
| INTEREST EXPENSE-W | 129.19 | 0.00 | 129.19 | 406.12 | 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 | 29.78 | 41.67 | (11.89) | 46.54 | 500.00 | 9.31 |
| OFFICE SUPPLIES-W | 284.10 | 833.33 | (549.23) | 819.80 | 10,000.00 | 8.20 |
| OFFICE EQUIP LEASE-W | 152.29 | 158.33 | (6.04) | 152.28 | 1,900.00 | 8.01 |
| OPERATING EXPENSE-W | 583.22 | 1,000.00 | (416.78) | 2,482.09 | 12,000.00 | 20.68 |
| OUTSIDE SERVICES - W | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00 |
| PERS RETIREMENT-W | 3,154.75 | 2,916.67 | 238.08 | 9,582.14 | 35,000.00 | 27.38 |
| PERMITS/LICENSES/FEES-W | 50.00 | 250.00 | (200.00) | 50.00 | 3,000.00 | 1.67 |
| PG&E PUMPING COSTS-W | 21,538.60 | 13,750.00 | 7,788.60 | 69,100.78 | 165,000.00 | 41.88 |
| PG&E OFFICE UTILITIES-W | 166.67 | 350.00 | (183.33) | 677.01 | 4,200.00 | 16.12 |
| PROFESSIONAL FEES-W | 2,573.36 | 1,250.00 | 1,323.36 | 3,628.36 | 15,000.00 | 24.19 |
| R&M INFRASTRUCTURE-W | 433.07 | 1,250.00 | (816.93) | 1,832.96 | 15,000.00 | 12.22 |
| RENTAL OF EQUIPMENT-W | 54.15 | 83.33 | (29.18) | 158.41 | 1,000.00 | 15.84 |
| REPAIRS/MAINT BLDG-W | 1,108.93 | 416.67 | 692.26 | 1,585.26 | 5,000.00 | 31.71 |
| REPAIRS/MAINT EQUIP-W | 5,150.98 | 83.33 | 5,067.65 | 5,971.46 | 1,000.00 | 597.15 |
| SEMINARS & EDUCATION-W | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00 |
| TOOLS-W | 102.21 | 333.33 | (231.12) | 2,564.87 | 4,000.00 | 64.12 |
| SOCIAL SECURITY TAXES-W | 1,703.35 | 1,083.33 | 620.02 | 3,586.25 | 13,000.00 | 27.59 |
| TELEPHONE-W | 415.45 | 458.33 | (42.88) | 1,259.12 | 5,500.00 | 22.89 |

BURNEY WATER DISTRICT - Water Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Three Months Ending September 30, 2018

| | 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-W | 128.00 | 250.00 | (122.00) | 477.00 | 3,000.00 | 15.90 |
| TRAVEL EXPENSE-W | 0.00 | 250.00 | (250.00) | 0.00 | 3,000.00 | 0.00 |
| VEHICLE REPAIRS & MAINT-W | 55.49 | 333.33 | (277.84) | 551.28 | 4,000.00 | 13.78 |
| WAGES & SALARIES PRODUCT | 16,066.76 | 12,500.00 | 3,566.76 | 38,299.76 | 150,000.00 | 25.53 |
| OVERTIME PAID-W | 1,017.93 | 333.33 | 684.60 | 1,588.94 | 4,000.00 | 39.72 |
| SICK PAY-W | 671.73 | 416.67 | 255.06 | 1,310.42 | 5,000.00 | 26.21 |
| VACATION PAY-W | 338.44 | 1,083.33 | (744.89) | 2,409.74 | 13,000.00 | 18.54 |
| STAND BY TIME PAID-W | 630.00 | 458.33 | 171.67 | 1,410.00 | 5,500.00 | 25.64 |
| WORKERS COMP-W | 0.00 | 558.33 | (558.33) | 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>70,369.16</u> | <u>64,983.32</u> | <u>5,385.84</u> | <u>197,134.06</u> | <u>780,200.00</u> | <u>25.27</u> |
| Revenues Exceedin Expenditures | \$ <u>16,669.64</u> | \$ <u>(233.33)</u> | <u>16,902.97</u> | \$ <u>76,704.34</u> | \$ <u>(3,200.00)</u> | <u>(2,397.01)</u> |

BURNEY WATER DISTRICT - Sewer Enterprise
Budgeted Statement of Revenues and Expenditures
For the Three Months Ending September 30, 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 | \$ 43,857.76 | \$ 44,333.33 | (475.57) | \$ 132,023.63 | \$ 532,000.00 | 24.82 |
| GRANT MONEY-S | 0.00 | 16,666.67 | (16,666.67) | 0.00 | 200,000.00 | 0.00 |
| COMMERCIAL INCOME-S | 10,020.23 | 9,583.33 | 436.90 | 30,747.23 | 115,000.00 | 26.74 |
| MISCELLANEOUS INCOME - S | 0.03 | 0.00 | 0.03 | 0.03 | 0.00 | 0.00 |
| OTHER BILLED INCOME-S | 0.00 | 8.33 | (8.33) | 0.00 | 100.00 | 0.00 |
| SERVICE CHARGE INCOME-S | 237.50 | 233.33 | 4.17 | 600.00 | 2,800.00 | 21.43 |
| INTEREST INCOME-S | 0.00 | 66.67 | (66.67) | 0.00 | 800.00 | 0.00 |
| Total Revenues, Gains, Support | 54,115.52 | 70,891.66 | (16,776.14) | 163,370.89 | 850,700.00 | 19.20 |
| 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 | 71.84 | 83.33 | (11.49) | 203.12 | 1,000.00 | 20.31 |
| 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 | 28,749.99 | 115,000.00 | 25.00 |
| 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 | 439.47 | 833.33 | (393.86) | 1,462.97 | 10,000.00 | 14.63 |
| GAS, FUEL & OIL-S | 471.17 | 458.33 | 12.84 | 1,336.19 | 5,500.00 | 24.29 |
| HEALTH INSURANCE-S | 3,848.38 | 4,166.67 | (318.29) | 11,545.14 | 50,000.00 | 23.09 |
| INTEREST EXPENSE-S | 129.20 | 0.00 | 129.20 | 406.14 | 0.00 | 0.00 |
| LAB SUPPLIES-S | 0.00 | 83.33 | (83.33) | 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 | 29.79 | 41.67 | (11.88) | 46.56 | 500.00 | 9.31 |
| OFFICE SUPPLIES-S | 294.22 | 583.33 | (289.11) | 829.93 | 7,000.00 | 11.86 |
| OFFICE EQUIP LEASE-S | 152.30 | 250.00 | (97.70) | 456.90 | 3,000.00 | 15.23 |
| OPERATING EXPENSE-S | 969.84 | 1,250.00 | (280.16) | 3,042.27 | 15,000.00 | 20.28 |
| OUTSIDE SERVICES - S | 0.00 | 416.67 | (416.67) | 0.00 | 5,000.00 | 0.00 |
| PERS RETIREMENT-S | 3,154.78 | 3,000.00 | 154.78 | 9,582.20 | 36,000.00 | 26.62 |
| PERMITS/LICENSES/FEES-S | 50.00 | 1,500.00 | (1,450.00) | 145.00 | 18,000.00 | 0.81 |
| PG&E PUMPING COSTS-S | 10,827.54 | 10,000.00 | 827.54 | 37,189.69 | 120,000.00 | 30.99 |
| PG&E OFFICE UTILITIES-S | 166.67 | 350.00 | (183.33) | 677.02 | 4,200.00 | 16.12 |
| PROFESSIONAL FEES-S | 2,619.37 | 1,666.67 | 952.70 | 3,764.37 | 20,000.00 | 18.82 |
| R&M INFRASTRUCTURE-S | 69.07 | 458.33 | (389.26) | 217.72 | 5,500.00 | 3.96 |
| RENTAL OF EQUIPMENT-S | 0.00 | 833.33 | (833.33) | 0.00 | 10,000.00 | 0.00 |
| REPAIRS/MAINT BLDG-S | 1,255.22 | 416.67 | 838.55 | 2,204.65 | 5,000.00 | 44.09 |
| REPAIRS/MAINT EQUIP-S | 5,151.00 | 500.00 | 4,651.00 | 5,971.53 | 6,000.00 | 99.53 |
| 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 | 48.97 | 333.33 | (284.36) | 90.80 | 4,000.00 | 2.27 |
| SOCIAL SECURITY TAXES-S | 551.16 | 1,083.33 | (532.17) | 2,654.20 | 13,000.00 | 20.42 |
| TELEPHONE-S | 415.47 | 458.33 | (42.86) | 1,259.15 | 5,500.00 | 22.89 |
| TESTING EXPENSE-S | 418.80 | 416.67 | 2.13 | 1,285.40 | 5,000.00 | 25.71 |
| TRAVEL EXPENSE-S | 0.00 | 250.00 | (250.00) | 0.00 | 3,000.00 | 0.00 |
| VEHICLE REPAIRS & MAINT-S | 55.51 | 333.33 | (277.82) | 551.35 | 4,000.00 | 13.78 |

BURNEY WATER DISTRICT - Sewer Enterprise
 Budgeted Statement of Revenues and Expenditures
 For the Three Months Ending September 30, 2018

| | Current Month Actual | Current Month Budget | Current Month Variance | Year to Date Actual | Year to Date Total Budget | Year to Date % Total Budget |
|--------------------------------|-------------------------|-------------------------|---------------------------|------------------------|------------------------------|--------------------------------|
| WAGES & SALARIES PRODUCT | 6,208.37 | 10,833.33 | (4,624.96) | 27,417.64 | 130,000.00 | 21.09 |
| OVERTIME PAID-S | 473.22 | 1,333.33 | (860.11) | 3,264.94 | 16,000.00 | 20.41 |
| SICK PAY-S | 218.69 | 500.00 | (281.31) | 857.36 | 6,000.00 | 14.29 |
| VACATION PAY-S | 108.83 | 1,125.00 | (1,016.17) | 2,180.11 | 13,500.00 | 16.15 |
| STAND BY TIME PAID-S | 195.00 | 500.00 | (305.00) | 975.00 | 6,000.00 | 16.25 |
| WORKERS COMP-S | 0.00 | 1,399.17 | (1,399.17) | 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 | <u>47,977.21</u> | <u>62,699.15</u> | <u>(14,721.94)</u> | <u>152,624.73</u> | <u>752,790.00</u> | 20.27 |
| Revenues Exceedin Expenditures | \$ <u>6,138.31</u> | \$ <u>8,192.51</u> | <u>(2,054.20)</u> | \$ <u>10,746.16</u> | \$ <u>97,910.00</u> | 10.98 |

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Three Months Ending September 30, 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 | \$ 8,315.00 | \$ 8,291.67 | 23.33 | \$ 24,903.99 | \$ 99,500.00 | 25.03 |
| COMMERCIAL INCOME-P | 1,020.00 | 1,041.67 | (21.67) | 3,069.29 | 12,500.00 | 24.55 |
| 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 | 41.67 | (41.67) | 100.00 | 500.00 | 20.00 |
| 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 | 0.00 | 0.00 | 0.00 | 90.00 | 0.00 | 0.00 |
| POOL RENTAL FEES | 225.00 | 208.33 | 16.67 | 4,124.50 | 2,500.00 | 164.98 |
| INTEREST INCOME-P | 0.00 | 33.33 | (33.33) | 0.00 | 400.00 | 0.00 |
| Total Revenues, Gains, Support | 9,560.00 | 10,483.35 | (923.35) | 41,456.28 | 125,800.00 | 32.95 |
| 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 | 8,499.99 | 34,000.00 | 25.00 |
| 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 | 0.00 | 41.67 | (41.67) | 174.02 | 500.00 | 34.80 |
| OPERATING EXPENSE-P | 0.00 | 250.00 | (250.00) | 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 | 2,505.70 | 1,000.00 | 1,505.70 | 9,086.08 | 12,000.00 | 75.72 |
| 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) | 150.00 | 4,000.00 | 3.75 |
| REPAIRS/MAINT EQUIP-P | 0.00 | 41.67 | (41.67) | 509.61 | 500.00 | 101.92 |
| 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 | 0.00 | 375.00 | (375.00) | 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 | 3,541.63 | 3,804.17 | (262.54) | 28,814.49 | 45,650.00 | 63.12 |
| 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 | 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 | 8,930.66 | 10,541.67 | (1,611.01) | 53,833.72 | 126,500.00 | 42.56 |

BURNEY WATER DISTRICT - Pool Enterprise
Budgeted Statement of Revenues and Expenditures
For the Three Months Ending September 30, 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>629.34</u> | \$ <u>(58.32)</u> | <u>687.66</u> | \$ <u>(12,377.44)</u> | \$ <u>(700.00)</u> | 1,768.21 |