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December 12, 2019

Board of Directors
Burney Water District
20222 Hudson Street
Burney, CA 96013

We have compiled the accompanying financial statements for the period ending November 30, 2019. This compilation is based upon the information provided by Company management and is restricted for internal use only. Please note the following items:

1. Total Revenues for the month of November are \$123,456.91
2. Total Expenses for the period are \$174,940.42
3. Net Income (Loss) for the period is (\$51,483.51)
4. YTD Revenue is \$727,534.85
5. YTD Expenses are \$713,117.68
6. YTD Net Income (Loss) is \$14,417.17
7. The reconciled checking balance is \$440,429.85

If you have any questions, please refer them to Debra J. Crone, CPA.

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
November 30, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		440,429.85
CASH IN BANK - CUST DEPOSITS		28,830.25
CASH IN BANK - CAPITAL IMP		246,717.60
CASH FUND 492-W		107,202.84
WASHBURN PARCEL FUND 488-W		1,093.28
CASH FUND 494-W		59,171.24
CASH FUND 494-S		58,699.41
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,153.35
CASH FISCAL AGENT FUND 495-P		76,987.46
CASH FISCAL AGENT FUND 493-S		24,771.82
ACCOUNTS RECEIVABLE		141,891.72
RETURNED CHECK		564.41
RETURNED CHECK		424.90
RETURNED CHECK		78.00
AR COMP GEN LATE FEES		<u>10,809.54</u>

Total Current Assets

1,223,882.77

Property and Equipment

LAND-W	6,985.92
LAND-S	259,379.70
LAND-P	75,000.00
LAND-WASHBURN BUE PARK-W	15,401.67
LAND-BURNEY CIVIC PARK-W	42,970.76
LAND IMPROVEMENTS-W	329.24
BUILDINGS-W	76,046.08
BUILDINGS-S	64,811.31
PUMPING PLANT-W	199,128.47
SEWER COLLECTION PLANT-S	1,709,921.62
SEWER TREATMENT PLANT-S	2,274,971.32
TRANSMISSION/DISTRIBUTION PL-W	4,004,192.57
TRANSMISSION/DISTRIBUTION PL-S	13,952.28
BUILDING-SWIMMING POOL	539,594.91
BUILDING IMPROVEMENTS-W	189,105.26
BUILDING IMPROVEMENTS-S	38,847.20
GROUNDS & IMPROVEMENTS-POOL	16,589.00
POOL EXPANSION/SOLAR PROJECT	135,821.27
EQUIPMENT-WATER	129,194.67
EQUIPMENT-SEWER	202,237.42
EQUIPMENT-POOL	39,695.08
EQUIPMENT GRANT-P	450,727.71
OFFICE FURNITURE/EQUIPMENT-W	7,546.84
OFFICE FURNITURE/EQUIPMENT-S	14,002.00
OFFICE FURNITURE/EQUIPMENT-P	3,991.97
VEHICLES-W	94,291.93

VEHICLES-S	98,376.78	
WORK IN PROGRESS - W	107,450.46	
WORK IN PROGRESS - S	391,112.00	
ACCUMULATED DEPRECIATION-W	(2,639,376.00)	
ACCUMULATED DEPRECIATION-S	(3,419,383.00)	
ACCUMULATED DEPRECIATION-P	<u>(705,765.00)</u>	
Total Property and Equipment		4,437,151.44
Other Assets		
DEFERRED OUTFLOWS-W	122,741.00	
DEFERRED OUTFLOWS-S	119,619.00	
DEFERRED OUTFLOWS-P	<u>48,169.00</u>	
Total Other Assets		<u>290,529.00</u>
Total Assets		<u>\$ 5,951,563.21</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 20,225.00	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	21,647.89	
INSURANCE WITHHOLDINGS	(1,117.50)	
FICA TAXES PAYABLE W-S-P	(0.04)	
SDI WITHHELD PAYABLE	0.02	
UNION DUES	97.50	
CAL- PERS	595.07	
CUSTOMER DEPOSITS-W	8,111.46	
CUSTOMER DEPOSITS-S	12,688.92	
CUSTOMER DEPOSITS-P	2,704.07	
DEFERRED REVENUE - P	<u>2,091.00</u>	
Total Current Liabilities		103,624.27
Long-Term Liabilities		
LOAN - KS STATE BANK	6,854.70	
NET PENSION LIABILITY-W	352,754.00	
NET PENSION LIABILITY-S	329,849.00	
NET PENSION LIABILITY-P	148,955.00	
DEFERRED INFLOWS-W	27,019.00	
DEFERRED INFLOWS-S	26,392.00	
DEFERRED INFLOWS-P	<u>10,497.00</u>	
Total Long-Term Liabilities		<u>902,320.70</u>
Total Liabilities		1,005,944.97
Capital		
AUDIT ADJUSTMENT	431,853.00	

CAPITAL CONTRIBUTIONS-W	2,571,691.02	
CAPITAL CONTRIBUTIONS-S	120,484.00	
CAPITAL CONTRIBUTIONS-P	965,530.33	
RESERVE FOR BOND SINKING FUND	17,706.62	
DESIGNATED (NEW EQUITY ACCT)	531,324.21	
RETAINED EARNINGS	292,611.89	
Net Income	<u>14,417.17</u>	
Total Capital		<u>4,945,618.24</u>
Total Liabilities & Capital		<u>\$ 5,951,563.21</u>

BURNEY WATER DISTRICT
Income Statement
For the Five Months Ending November 30, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 36,268.27	29.38	\$ 232,116.46	31.90
RESIDENTIAL INCOME-S	43,086.73	34.90	214,118.28	29.43
RESIDENTIAL INCOME-P	8,303.20	6.73	41,404.07	5.69
COMMERCIAL INCOME-W	23,633.53	19.14	159,954.68	21.99
COMMERCIAL INCOME-S	8,689.77	7.04	49,187.40	6.76
COMMERCIAL INCOME-P	1,026.00	0.83	5,160.33	0.71
SWIMMING LESSONS	0.00	0.00	5,180.00	0.71
MOMMY & ME	0.00	0.00	160.00	0.02
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,264.00	0.17
GATE FEES-P	0.00	0.00	1,659.00	0.23
POOL PASS PURCHASES	0.00	0.00	240.00	0.03
VENDING INCOME-P	0.00	0.00	778.00	0.11
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	0.00	0.00	970.00	0.13
POOL DONATIONS	0.00	0.00	405.00	0.06
POOL RENTAL FEES	0.00	0.00	1,924.75	0.26
MISCELLANEOUS INCOME - W	(25.00)	(0.02)	568.06	0.08
MISCELLANEOUS INCOME - S	(25.00)	(0.02)	568.07	0.08
OTHER BILLED INCOME-W	1,179.41	0.96	1,279.41	0.18
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.20
SERVICE CHARGE INCOME-W	175.00	0.14	662.50	0.09
SERVICE CHARGE INCOME-S	175.00	0.14	662.50	0.09
LATE FEE INCOME-W	459.78	0.37	2,611.74	0.36
LATE FEE INCOME-S	420.01	0.34	2,385.83	0.33
LATE FEE INCOME-P	90.21	0.07	512.43	0.07
INTEREST INCOME-W	0.00	0.00	1,091.91	0.15
INTEREST INCOME-S	0.00	0.00	633.18	0.09
INTEREST INCOME-P	0.00	0.00	466.21	0.06
	<u>123,456.91</u>	<u>100.00</u>	<u>727,534.85</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit				
	<u>123,456.91</u>	<u>100.00</u>	<u>727,534.85</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	5,750.00	0.79
AUDIT-S	0.00	0.00	5,500.00	0.76
AUDIT-P	0.00	0.00	1,250.00	0.17
BANK FEES-W	36.91	0.03	234.20	0.03
BANK FEES-S	36.92	0.03	234.20	0.03
CHEMICALS-P	0.00	0.00	2,374.68	0.33
DEPRECIATION EXPENSE-W	8,903.00	7.21	44,515.00	6.12
DEPRECIATION EXPENSE-S	9,816.00	7.95	49,080.00	6.75
DEPRECIATION EXPENSE-P	3,231.00	2.62	16,155.00	2.22

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	2.16	7,518.39	1.03
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	2.16	7,518.40	1.03
ENGINEERING FEES-W	4,223.82	3.42	13,067.75	1.80
ENGINEERING FEES-S	0.00	0.00	6,983.95	0.96
GAS, FUEL & OIL-W	389.57	0.32	2,456.02	0.34
GAS, FUEL & OIL-S	389.58	0.32	2,456.08	0.34
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,316.07	3.50	19,919.59	2.74
HEALTH INSURANCE-S	4,316.07	3.50	19,919.59	2.74
INTEREST EXPENSE-W	68.19	0.06	623.89	0.09
INTEREST EXPENSE-S	68.20	0.06	565.31	0.08
LAB SUPPLIES-S	0.00	0.00	1,071.83	0.15
MEALS EXPENSE-S	0.00	0.00	11.27	0.00
OFFICE SUPPLIES-W	736.52	0.60	3,986.65	0.55
OFFICE SUPPLIES-S	736.52	0.60	3,994.11	0.55
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.02
OFFICE EQUIP LEASE-W	122.26	0.10	766.29	0.11
OFFICE EQUIP LEASE-S	122.27	0.10	766.34	0.11
OPERATING EXPENSE-W	962.43	0.78	4,447.14	0.61
OPERATING EXPENSE-S	1,157.34	0.94	5,714.30	0.79
OPERATING EXPENSE-P	16.72	0.01	363.94	0.05
PERS RETIREMENT-W	3,714.67	3.01	19,139.09	2.63
PERS RETIREMENT-S	3,714.68	3.01	19,139.20	2.63
PERMITS/LICENSES/FEES-W	624.00	0.51	624.00	0.09
PERMITS/LICENSES/FEES-S	21,392.00	17.33	21,392.00	2.94
PG&E PUMPING COSTS-W	14,934.17	12.10	104,040.97	14.30
PG&E PUMPING COSTS-S	11,231.59	9.10	55,365.70	7.61
PG&E OFFICE UTILITIES-W	266.26	0.22	1,132.59	0.16
PG&E OFFICE UTILITIES-S	266.26	0.22	1,132.59	0.16
PG&E POOL UTILITIES	56.50	0.05	1,692.47	0.23
PROFESSIONAL FEES-W	600.00	0.49	6,916.87	0.95
PROFESSIONAL FEES-S	670.00	0.54	7,266.89	1.00
R&M INFRASTRUCTURE-W	1,358.53	1.10	14,880.17	2.05
R&M INFRASTRUCTURE-S	10,375.52	8.40	16,738.08	2.30
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.01
RENTAL OF EQUIPMENT-W	57.95	0.05	385.89	0.05
RENTAL OF EQUIPMENT-S	11,093.12	8.99	11,093.12	1.52
REPAIRS/MAINT BLDG-W	90.00	0.07	267.48	0.04
REPAIRS/MAINT BLDG-S	90.00	0.07	397.32	0.05
REPAIRS/MAINT BLDG-P	50.00	0.04	200.00	0.03
REPAIRS/MAINT EQUIP-W	78.33	0.06	1,304.82	0.18
REPAIRS/MAINT EQUIP-S	503.33	0.41	2,059.03	0.28
TOOLS-W	196.39	0.16	697.53	0.10
TOOLS-S	119.84	0.10	884.62	0.12
TOOLS-P	0.00	0.00	53.64	0.01
SOCIAL SECURITY TAXES-W	1,520.73	1.23	5,945.68	0.82
SOCIAL SECURITY TAXES-S	1,802.57	1.46	5,938.48	0.82
SOCIAL SECURITY TAXES-P	0.00	0.00	1,370.28	0.19
TELEPHONE-W	470.03	0.38	2,264.82	0.31
TELEPHONE-S	470.03	0.38	2,264.86	0.31
TESTING EXPENSE-W	167.40	0.14	570.60	0.08
TESTING EXPENSE-S	426.00	0.35	2,404.00	0.33
TRAVEL EXPENSE-W	0.00	0.00	45.59	0.01
TRAVEL EXPENSE-S	0.00	0.00	45.59	0.01
VEHICLE REPAIRS & MAINT-W	82.48	0.07	1,295.52	0.18

	Current Month		Year to Date	
VEHICLE REPAIRS & MAINT-S	82.51	0.07	1,365.81	0.19
WAGES & SALARIES PRODUCTION-W	17,922.58	14.52	58,973.60	8.11
WAGES & SALARIES PRODUCTION-S	19,863.02	16.09	63,279.17	8.70
WAGES & SALARIES PRODUCTION-P	0.00	0.00	26,269.56	3.61
OVERTIME PAID-W	430.90	0.35	1,343.32	0.18
OVERTIME PAID-S	2,175.09	1.76	7,311.81	1.01
OVERTIME PAID-P	0.00	0.00	1,308.56	0.18
SICK PAY-W	410.58	0.33	1,265.82	0.17
SICK PAY-S	410.58	0.33	1,265.82	0.17
SICK PAY-P	0.00	0.00	113.31	0.02
VACATION PAY-W	507.20	0.41	3,488.50	0.48
VACATION PAY-S	507.19	0.41	3,249.62	0.45
STAND BY TIME PAID-W	607.50	0.49	2,235.00	0.31
STAND BY TIME PAID-S	607.50	0.49	2,235.00	0.31
WORKERS COMP-W	0.00	0.00	1,380.42	0.19
WORKERS COMP-S	0.00	0.00	1,042.36	0.14
WORKERS COMP-P	0.00	0.00	394.41	0.05
PENALTIES & FINES	0.00	0.00	200.00	0.03
	<u>174,940.42</u>	<u>141.70</u>	<u>713,117.68</u>	
Total Expenses				98.02
Net Income	<u>(\$ 51,483.51)</u>	<u>(41.70)</u>	<u>\$ 14,417.17</u>	1.98

BURNEY WATER DISTRICT
Income Statement
For the Five Months Ending November 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 36,268.27	\$ 29,194.99	\$ 232,116.46	\$ 200,419.39
RESIDENTIAL INCOME-S	43,086.73	43,879.97	214,118.28	219,571.87
RESIDENTIAL INCOME-P	8,303.20	8,304.41	41,404.07	41,438.86
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	23,633.53	22,574.58	159,954.68	156,885.44
COMMERCIAL INCOME-S	8,689.77	8,881.22	49,187.40	48,535.08
COMMERCIAL INCOME-P	1,026.00	1,018.80	5,160.33	5,095.51
SWIMMING LESSONS	0.00	0.00	5,180.00	4,380.00
MOMMY & ME	0.00	0.00	160.00	80.00
LITTLE SWIMMERS	0.00	0.00	46.00	46.00
NIGHT SWIM	0.00	0.00	1,264.00	1,072.00
GATE FEES-P	0.00	0.00	1,659.00	2,022.00
POOL PASS PURCHASES	0.00	0.00	240.00	130.00
LIFE GUARD LESSONS	0.00	0.00	0.00	100.00
VENDING INCOME-P	0.00	0.00	778.00	668.50
REPLACEMENT PASSES-P	0.00	0.00	65.00	40.00
AQUATIC PASS	0.00	0.00	970.00	730.00
POOL DONATIONS	0.00	0.00	405.00	90.00
POOL RENTAL FEES	0.00	0.00	1,924.75	4,124.50
MISCELLANEOUS INCOME - W	(25.00)	(0.02)	568.06	0.03
MISCELLANEOUS INCOME - S	(25.00)	(0.03)	568.07	0.03
OTHER BILLED INCOME-W	1,179.41	12,156.58	1,279.41	17,938.91
OTHER BILLED INCOME-S	0.00	12,087.00	1,460.04	12,087.00
SERVICE CHARGE INCOME-W	175.00	162.50	662.50	1,025.00
SERVICE CHARGE INCOME-S	175.00	162.50	662.50	1,025.00
LATE FEE INCOME-W	459.78	1,000.00	2,611.74	4,740.00
LATE FEE INCOME-S	420.01	0.00	2,385.83	0.00
LATE FEE INCOME-P	90.21	0.00	512.43	0.00
INTEREST INCOME-W	0.00	0.00	1,091.91	677.28
INTEREST INCOME-S	0.00	0.00	633.18	370.61
INTEREST INCOME-P	0.00	0.00	466.21	325.29
Total Revenues	123,456.91	139,422.50	727,534.85	773,618.30
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	123,456.91	139,422.50	727,534.85	773,618.30
Expenses				
AUDIT-W	0.00	0.00	5,750.00	525.00
AUDIT-S	0.00	0.00	5,500.00	525.00
AUDIT-P	0.00	0.00	1,250.00	0.00
BANK FEES-W	36.91	32.66	234.20	264.96
BANK FEES-S	36.92	32.66	234.20	264.96

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CHEMICALS-W	0.00	0.00	0.00	83.64
CHEMICALS-P	0.00	0.00	2,374.68	1,691.29
DEPRECIATION EXPENSE-W	8,903.00	9,083.33	44,515.00	45,416.65
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	49,080.00	47,916.65
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	16,155.00	14,166.65
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	0.00	7,518.39	4,313.82
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	0.00	7,518.40	4,313.82
ENGINEERING FEES-W	4,223.82	1,663.00	13,067.75	6,825.00
ENGINEERING FEES-S	0.00	684.00	6,983.95	2,903.47
GAS, FUEL & OIL-W	389.57	426.99	2,456.02	2,432.65
GAS, FUEL & OIL-S	389.58	391.67	2,456.08	2,397.35
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,316.07	4,106.07	19,919.59	19,499.59
HEALTH INSURANCE-S	4,316.07	4,106.07	19,919.59	19,499.59
INTEREST EXPENSE-W	68.19	120.63	623.89	651.67
INTEREST EXPENSE-S	68.20	120.64	565.31	651.70
LAB SUPPLIES-S	0.00	0.00	1,071.83	300.76
MEALS EXPENSE-W	0.00	11.95	0.00	64.49
MEALS EXPENSE-S	0.00	11.95	11.27	64.51
OFFICE SUPPLIES-W	736.52	439.52	3,986.65	1,713.20
OFFICE SUPPLIES-S	736.52	439.54	3,994.11	1,723.36
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	122.26	152.30	766.29	609.17
OFFICE EQUIP LEASE-S	122.27	152.29	766.34	609.19
OPERATING EXPENSE-W	962.43	1,015.60	4,447.14	4,831.26
OPERATING EXPENSE-S	1,157.34	1,201.12	5,714.30	5,617.87
OPERATING EXPENSE-P	16.72	0.00	363.94	740.82
PERS RETIREMENT-W	3,714.67	3,174.11	19,139.09	16,551.87
PERS RETIREMENT-S	3,714.68	3,174.13	19,139.20	16,551.97
PERMITS/LICENSES/FEES-W	624.00	0.00	624.00	50.00
PERMITS/LICENSES/FEES-S	21,392.00	18,633.00	21,392.00	18,778.00
PG&E PUMPING COSTS-W	14,934.17	11,806.81	104,040.97	86,856.63
PG&E PUMPING COSTS-S	11,231.59	10,261.53	55,365.70	48,321.08
PG&E OFFICE UTILITIES-W	266.26	286.18	1,132.59	1,048.38
PG&E OFFICE UTILITIES-S	266.26	286.18	1,132.59	1,048.40
PG&E POOL UTILITIES	56.50	48.35	1,692.47	7,759.59
PROFESSIONAL FEES-W	600.00	792.50	6,916.87	5,223.36
PROFESSIONAL FEES-S	670.00	862.50	7,266.89	5,499.37
PROFESSIONAL FEES-P	0.00	100.00	0.00	100.00
R&M INFRASTRUCTURE-W	1,358.53	374.96	14,880.17	2,797.41
R&M INFRASTRUCTURE-S	10,375.52	955.40	16,738.08	2,085.52
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	57.95	54.15	385.89	268.25
RENTAL OF EQUIPMENT-S	11,093.12	0.00	11,093.12	0.00
REPAIRS/MAINT BLDG-W	90.00	0.00	267.48	1,718.10
REPAIRS/MAINT BLDG-S	90.00	0.00	397.32	2,943.09
REPAIRS/MAINT BLDG-P	50.00	50.00	200.00	250.00
REPAIRS/MAINT EQUIP-W	78.33	341.02	1,304.82	1,206.76
REPAIRS/MAINT EQUIP-S	503.33	341.04	2,059.03	1,206.83
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	670.49
SEMINARS & EDUCATION-P	0.00	0.00	0.00	300.00
TOOLS-W	196.39	53.40	697.53	2,642.73
TOOLS-S	119.84	71.96	884.62	200.13
TOOLS-P	0.00	0.00	53.64	6.69

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SOCIAL SECURITY TAXES-W	1,520.73	1,490.37	5,945.68	5,141.39
SOCIAL SECURITY TAXES-S	1,802.57	1,725.23	5,938.48	5,967.35
SOCIAL SECURITY TAXES-P	0.00	0.00	1,370.28	2,281.33
TELEPHONE-W	470.03	423.62	2,264.82	2,100.51
TELEPHONE-S	470.03	423.63	2,264.86	2,100.57
TESTING EXPENSE-W	167.40	128.00	570.60	1,251.00
TESTING EXPENSE-S	426.00	374.80	2,404.00	2,035.00
TRAVEL EXPENSE-W	0.00	0.00	45.59	0.00
TRAVEL EXPENSE-S	0.00	0.00	45.59	0.00
VEHICLE REPAIRS & MAINT-W	82.48	694.41	1,295.52	1,643.03
VEHICLE REPAIRS & MAINT-S	82.51	694.44	1,365.81	1,643.15
WAGES & SALARIES PRODUCTION-W	17,922.58	17,365.32	58,973.60	59,482.03
WAGES & SALARIES PRODUCTION-S	19,863.02	18,538.73	63,279.17	61,866.81
WAGES & SALARIES PRODUCTION-P	0.00	0.00	26,269.56	26,739.83
OVERTIME PAID-W	430.90	302.19	1,343.32	1,311.67
OVERTIME PAID-S	2,175.09	2,197.90	7,311.81	7,960.33
OVERTIME PAID-P	0.00	0.00	1,308.56	965.39
SICK PAY-W	410.58	598.41	1,265.82	2,049.60
SICK PAY-S	410.58	598.40	1,265.82	2,049.57
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	507.20	586.49	3,488.50	3,160.40
VACATION PAY-S	507.19	586.48	3,249.62	3,160.35
STAND BY TIME PAID-W	607.50	630.00	2,235.00	2,235.00
STAND BY TIME PAID-S	607.50	630.00	2,235.00	2,235.00
WORKERS COMP-W	0.00	0.00	1,380.42	2,202.10
WORKERS COMP-S	0.00	0.00	1,042.36	1,662.81
WORKERS COMP-P	0.00	0.00	394.41	629.17
PENALTIES & FINES	0.00	0.00	200.00	564.66
Total Expenses	174,940.42	136,264.29	713,117.68	617,435.81
Net Income	(\$ 51,483.51)	\$ 3,158.21	\$ 14,417.17	\$ 156,182.49

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Nov 30, 2019
 10300.0 - CASH IN BANK
 Bank Statement Date: November 30, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		483,885.35
Add: Cash Receipts		124,740.64
Less: Cash Disbursements		(155,588.55)
Add (Less) Other		(12,607.59)
Ending GL Balance		440,429.85
Ending Bank Balance		437,699.78
Add back deposits in transit		
	Nov 26, 2019	1,322.61
	Nov 27, 2019	1,110.94
	Nov 27, 2019	275.32
	Nov 29, 2019	130.15
	Nov 30, 2019	1,399.15
Total deposits in transit		4,238.17
(Less) outstanding checks		
	Nov 21, 2019 28838	(162.88)
	Nov 27, 2019 28844	(426.00)
	Nov 27, 2019 28845	(148.76)
	Nov 27, 2019 28846	(425.00)
	Nov 27, 2019 28847	(315.00)
	Nov 27, 2019 28848	(30.46)
Total outstanding checks		(1,508.10)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		440,429.85

BURNEY WATER DISTRICT

Check Register

For the Period From Nov 1, 2019 to Nov 30, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
9869	11/1/19	MIKE A. SKELLY	10300.0	2,261.90
9870	11/1/19	KEITH T. MOORE	10300.0	1,574.67
9871	11/1/19	WILLIE L. LYONS	10300.0	1,237.31
9872	11/1/19	MARGARITA ANGEL	10300.0	1,032.74
9873	11/1/19	AMANDA R. ROGERS	10300.0	1,333.93
9874	11/1/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9875	11/1/19	STEPHANIE A. MCQUADE	10300.0	1,140.57
28802	11/1/19	AT&T MOBILITY	10300.0	123.42
28803	11/1/19	BASIC LABORATORY, INC.	10300.0	426.00
28804	11/1/19	CALIF SPECIAL DISTRICTS ASSOC	10300.0	5,344.00
28805	11/1/19	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	8,205.01
28806	11/1/19	ED STAUB & SONS	10300.0	73.38
28807	11/1/19	FERGUSON WATERWORKS #1423	10300.0	774.63
28808	11/1/19	LAWSON PRODUCTS	10300.0	174.17
28809	11/1/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	32.82
28810	11/1/19	USA BLUE BOOK	10300.0	336.07
EFT 110519	11/5/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,327.26
EFT 110519-1	11/5/19	NOR CAL LABORERS	10300.0	7,260.00
28811	11/7/19	ARAMARK	10300.0	398.60
28812	11/7/19	BURNEY DISPOSAL	10300.0	699.76
28813	11/7/19	DEBRA J. CRONE, CPA	10300.0	650.00
28814	11/7/19	FRONTIER COMMUNICATIONS	10300.0	770.97
28815	11/7/19	GRAINGER	10300.0	331.97
28816	11/7/19	LES SCHWAB TIRE CENTER	10300.0	1,244.21
28817	11/7/19	OFFICE DEPOT	10300.0	173.66
28818	11/7/19	STREAMLINE	10300.0	200.00
28819	11/7/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	31.35
28820	11/7/19	TESORO COMMERCIAL FLEET	10300.0	975.66
28821	11/7/19	UPEC 792	10300.0	285.00
28822	11/7/19	DO IT BEST VALLEY HARDWARE	10300.0	17.66
EFT 111319	11/13/19	CalPERS	10300.0	4,622.27
28823	11/14/19	AIR GAS USA	10300.0	60.60
28824	11/14/19	AMERICAN DOOR	10300.0	110.00
28825	11/14/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28826	11/14/19	FASTENERS INC	10300.0	220.38
28827	11/14/19	FERGUSON WATERWORKS #1423	10300.0	2,726.74
28828	11/14/19	HOVIS HARDWARE	10300.0	322.39
28829	11/14/19	LAWSON PRODUCTS	10300.0	25.35
28830	11/14/19	NAPA SIERRA	10300.0	328.97
28831	11/14/19	SICKLER ELECTRIC	10300.0	70.00
28832	11/14/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	118.37
28833	11/14/19	USA BLUE BOOK	10300.0	534.37
28834	11/14/19	VALLEY TOOL REPAIR	10300.0	329.20
EFT 111419	11/14/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,389.90
9876	11/15/19	MIKE A. SKELLY	10300.0	2,164.15
9877	11/15/19	KEITH T. MOORE	10300.0	1,336.78
9878	11/15/19	WILLIE L. LYONS	10300.0	1,479.91
9879	11/15/19	MARGARITA ANGEL	10300.0	1,032.74
9880	11/15/19	AMANDA R. ROGERS	10300.0	1,333.93
9881	11/15/19	WILLIAM M. RODRIGUEZ	10300.0	2,401.29
9882	11/15/19	STEPHANIE A. MCQUADE	10300.0	1,068.01
9883	11/15/19	AMANDA R. ROGERS	10300.0	1,333.93
EFT 111919	11/19/19	KS STATEBANK	10300.0	3,171.27
9880V	11/21/19	AMANDA R. ROGERS	10300.0	-1,333.93
28835	11/21/19	BASIC LABORATORY, INC.	10300.0	167.40
28836	11/21/19	BACKFLOW APPARATUS & VALVE CO	10300.0	597.45
28837	11/21/19	FERGUSON WATERWORKS #1423	10300.0	303.74
28838	11/21/19	OFFICE DEPOT	10300.0	162.88

Check #	Date	Payee	Cash Account	Amount
28839	11/21/19	PACE ENGINEERING	10300.0	4,223.82
28840	11/21/19	PETERSON CAT	10300.0	20,544.40
28841	11/21/19	PG&E	10300.0	26,754.78
28842	11/21/19	State Water Resources Control Board	10300.0	22,016.00
28843	11/21/19	FIRST NATIONAL BANK OMAHA	10300.0	440.15
1165	11/21/19	KOLYN CANTRELL	10305.0	1.84
1166	11/21/19	REGINA CORPUS	10305.0	82.20
1167	11/21/19	TIMOTHY LEDNIK	10305.0	63.32
EFT 112519	11/25/19	TAMCO	10300.0	244.53
28844	11/27/19	BASIC LABORATORY, INC.	10300.0	426.00
28845	11/27/19	LAWSON PRODUCTS	10300.0	148.76
28846	11/27/19	NEDLAND INDUSTRIES INC	10300.0	425.00
28847	11/27/19	ONE CALL NOW	10300.0	315.00
28848	11/27/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	30.46
9889	11/29/19	KEITH T. MOORE	10300.0	1,578.83
9888	11/29/19	MIKE A. SKELLY	10300.0	1,923.39
9893	11/29/19	STEPHANIE A. MCQUADE	10300.0	1,142.56
9884	11/29/19	WILLIAM M. RODRIGUEZ	10300.0	2,401.29
9892	11/29/19	AMANDA R. ROGERS	10300.0	1,372.18
9891	11/29/19	MARGARITA ANGEL	10300.0	1,070.99
9890	11/29/19	WILLIE L. LYONS	10300.0	1,590.88
Total				<u>155,735.91</u>

BURNEY WATER DISTRICT
Account Reconciliation
 As of Nov 30, 2019
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: November 30, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		27,977.61
Add: Cash Receipts		900.00
Less: Cash Disbursements		(147.36)
Add (Less) Other		<u>100.00</u>
Ending GL Balance		<u><u>28,830.25</u></u>
Ending Bank Balance		29,374.02
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
	Sep 21, 2018 1116	(52.52)
	Oct 11, 2018 1118	(5.91)
	Dec 13, 2018 1123	(7.39)
	Jan 24, 2019 1129	(80.03)
	Feb 14, 2019 1131	(36.82)
	May 16, 2019 1143	(78.99)
	Jul 19, 2019 1152	(97.99)
	Jul 19, 2019 1153	(13.81)
	Aug 8, 2019 1156	(73.75)
	Oct 31, 2019 1164	(31.40)
	Nov 21, 2019 1165	(1.84)
	Nov 21, 2019 1167	<u>(63.32)</u>
Total outstanding checks		(543.77)
Add (Less) Other		
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>28,830.25</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Nov 30, 2019
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: November 30, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		246,717.60
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		246,717.60
Ending Bank Balance		246,717.60
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		246,717.60

BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Five Months Ending November 30, 2019

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	36,268.27	232,116.46
COMMERCIAL INCOME-W	23,633.53	159,954.68
MISCELLANEOUS INCOME - W	(25.00)	568.06
OTHER BILLED INCOME-W	1,179.41	1,279.41
SERVICE CHARGE INCOME-W	175.00	662.50
LATE FEE INCOME-W	459.78	2,611.74
INTEREST INCOME-W	0.00	1,091.91
	<hr/>	<hr/>
TOTAL REVENUES	61,690.99	398,284.76
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	5,750.00
BANK FEES-W	36.91	234.20
DEPRECIATION EXPENSE-W	8,903.00	44,515.00
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	7,518.39
ENGINEERING FEES-W	4,223.82	13,067.75
GAS, FUEL & OIL-W	389.57	2,456.02
HEALTH INSURANCE-W	4,316.07	19,919.59
INTEREST EXPENSE-W	68.19	623.89
OFFICE SUPPLIES-W	736.52	3,986.65
OFFICE EQUIP LEASE-W	122.26	766.29
OPERATING EXPENSE-W	962.43	4,447.14
PERS RETIREMENT-W	3,714.67	19,139.09
PERMITS/LICENSES/FEES-W	624.00	624.00
PG&E PUMPING COSTS-W	14,934.17	104,040.97
PG&E OFFICE UTILITIES-W	266.26	1,132.59
PROFESSIONAL FEES-W	600.00	6,916.87
R&M INFRASTRUCTURE-W	1,358.53	14,880.17
RENTAL OF EQUIPMENT-W	57.95	385.89
REPAIRS/MAINT BLDG-W	90.00	267.48
REPAIRS/MAINT EQUIP-W	78.33	1,304.82
TOOLS-W	196.39	697.53
SOCIAL SECURITY TAXES-W	1,520.73	5,945.68
TELEPHONE-W	470.03	2,264.82
TESTING EXPENSE-W	167.40	570.60
TRAVEL EXPENSE-W	0.00	45.59
VEHICLE REPAIRS & MAINT-W	82.48	1,295.52
WAGES & SALARIES PRODUCTION-W	17,922.58	58,973.60
OVERTIME PAID-W	430.90	1,343.32
SICK PAY-W	410.58	1,265.82
VACATION PAY-W	507.20	3,488.50
STAND BY TIME PAID-W	607.50	2,235.00
WORKERS COMP-W	0.00	1,380.42
PENALTIES & FINES	0.00	200.00
	<hr/>	<hr/>
TOTAL EXPENSES	66,470.47	331,683.20
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 4,779.48)	\$ 66,601.56

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Five Months Ending November 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,086.73	214,118.28
COMMERCIAL INCOME-S	8,689.77	49,187.40
MISCELLANEOUS INCOME - S	(25.00)	568.07
OTHER BILLED INCOME-S	0.00	1,460.04
SERVICE CHARGE INCOME-S	175.00	662.50
LATE FEE INCOME-S	420.01	2,385.83
INTEREST INCOME-S	0.00	633.18
	<hr/>	<hr/>
TOTAL REVENUES	52,346.51	269,015.30
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	5,500.00
BANK FEES-S	36.92	234.20
DEPRECIATION EXPENSE-S	9,816.00	49,080.00
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	7,518.40
ENGINEERING FEES-S	0.00	6,983.95
GAS, FUEL & OIL-S	389.58	2,456.08
HEALTH INSURANCE-S	4,316.07	19,919.59
INTEREST EXPENSE-S	68.20	565.31
LAB SUPPLIES-S	0.00	1,071.83
MEALS EXPENSE-S	0.00	11.27
OFFICE SUPPLIES-S	736.52	3,994.11
OFFICE EQUIP LEASE-S	122.27	766.34
OPERATING EXPENSE-S	1,157.34	5,714.30
PERS RETIREMENT-S	3,714.68	19,139.20
PERMITS/LICENSES/FEES-S	21,392.00	21,392.00
PG&E PUMPING COSTS-S	11,231.59	55,365.70
PG&E OFFICE UTILITIES-S	266.26	1,132.59
PROFESSIONAL FEES-S	670.00	7,266.89
R&M INFRASTRUCTURE-S	10,375.52	16,738.08
RENTAL OF EQUIPMENT-S	11,093.12	11,093.12
REPAIRS/MAINT BLDG-S	90.00	397.32
REPAIRS/MAINT EQUIP-S	503.33	2,059.03
TOOLS-S	119.84	884.62
SOCIAL SECURITY TAXES-S	1,802.57	5,938.48
TELEPHONE-S	470.03	2,264.86
TESTING EXPENSE-S	426.00	2,404.00
TRAVEL EXPENSE-S	0.00	45.59
VEHICLE REPAIRS & MAINT-S	82.51	1,365.81
WAGES & SALARIES PRODUCTION-S	19,863.02	63,279.17
OVERTIME PAID-S	2,175.09	7,311.81
SICK PAY-S	410.58	1,265.82
VACATION PAY-S	507.19	3,249.62
STAND BY TIME PAID-S	607.50	2,235.00
WORKERS COMP-S	0.00	1,042.36
	<hr/>	<hr/>
TOTAL EXPENSES	105,115.73	329,686.45
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 52,769.22)	(\$ 60,671.15)

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Five Months Ending November 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,303.20	41,404.07
COMMERCIAL INCOME-P	1,026.00	5,160.33
SWIMMING LESSONS	0.00	5,180.00
MOMMY & ME	0.00	160.00
LITTLE SWIMMERS	0.00	46.00
NIGHT SWIM	0.00	1,264.00
GATE FEES-P	0.00	1,659.00
POOL PASS PURCHASES	0.00	240.00
VENDING INCOME-P	0.00	778.00
REPLACEMENT PASSES-P	0.00	65.00
AQUATIC PASS	0.00	970.00
POOL DONATIONS	0.00	405.00
POOL RENTAL FEES	0.00	1,924.75
LATE FEE INCOME	90.21	512.43
INTEREST INCOME	0.00	466.21
	9,419.41	60,234.79
 <u>POOL EXPENSES</u>		
AUDIT-P	0.00	1250.00
CHEMICALS-P	0.00	2,374.68
DEPRECIATION EXPENSE-P	3,231.00	16,155.00
GAS, FUEL & OIL-P	0.00	19.28
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	16.72	363.94
PG&E POOL UTILITIES	56.50	1,692.47
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	200.00
TOOLS-P	0.00	53.64
SOCIAL SECURITY TAXES-P	0.00	1,370.28
WAGES & SALARIES PRODUCTION-P	0.00	26,269.56
OVERTIME PAID-P	0.00	1,308.56
SICK PAY - P	0.00	113.31
WORKERS COMP-P	0.00	394.41
	3,354.22	51,748.03
TOTAL EXPENSES		
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,065.19	\$ 8,486.76