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November 15, 2019

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

We have compiled the accompanying financial statements for the period ending October 31, 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 October are \$129,763.97
2. Total Expenses for the period are \$128,371.96
3. Net Income (Loss) for the period is \$1,392.01
4. YTD Revenue is \$604,077.94
5. YTD Expenses are \$538,177.26
6. YTD Net Income (Loss) is \$65,900.68
7. The reconciled checking balance is \$483,885.35

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
October 31, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		483,885.35
CASH IN BANK - CUST DEPOSITS		27,977.61
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		143,743.77
RETURNED CHECK		463.57
RETURNED CHECK		357.74
RETURNED CHECK		66.00
AR COMP GEN LATE FEES		<u>10,833.86</u>

Total Current Assets

1,268,182.00

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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

VEHICLES-S	98,376.78	
WORK IN PROGRESS - W	107,450.46	
WORK IN PROGRESS - S	391,112.00	
ACCUMULATED DEPRECIATION-W	(2,630,473.00)	
ACCUMULATED DEPRECIATION-S	(3,409,567.00)	
ACCUMULATED DEPRECIATION-P	(702,534.00)	
	<u>                    </u>	
Total Property and Equipment		4,459,101.44
Other Assets		
DEFERRED OUTFLOWS-W	122,741.00	
DEFERRED OUTFLOWS-S	119,619.00	
DEFERRED OUTFLOWS-P	48,169.00	
	<u>                    </u>	
Total Other Assets		<u>290,529.00</u>
Total Assets		<u>\$ 6,017,812.44</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 33,014.17	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	21,647.89	
INSURANCE WITHHOLDINGS	(1,117.50)	
UNION DUES	97.50	
CAL- PERS	(363.28)	
CUSTOMER DEPOSITS-W	8,078.46	
CUSTOMER DEPOSITS-S	12,633.92	
CUSTOMER DEPOSITS-P	2,692.07	
DEFERRED REVENUE - P	2,091.00	
	<u>                    </u>	
Total Current Liabilities		115,355.11
Long-Term Liabilities		
LOAN - KS STATE BANK	9,889.58	
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	10,497.00	
	<u>                    </u>	
Total Long-Term Liabilities		<u>905,355.58</u>
Total Liabilities		1,020,710.69
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 DESIGNATED (NEW EQUITY ACCT)	17,706.62	
RETAINED EARNINGS	531,324.21	
Net Income	292,611.89	
	<u>65,900.68</u>	
Total Capital		<u>4,997,101.75</u>
Total Liabilities & Capital		<u>\$ 6,017,812.44</u>

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	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	2.06	4,846.39	0.80
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	2.06	4,846.40	0.80
ENGINEERING FEES-W	1,409.06	1.09	8,843.93	1.46
ENGINEERING FEES-S	14.07	0.01	6,983.95	1.16
GAS, FUEL & OIL-W	521.19	0.40	2,066.45	0.34
GAS, FUEL & OIL-S	521.19	0.40	2,066.50	0.34
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	3.13	15,603.52	2.58
HEALTH INSURANCE-S	4,058.38	3.13	15,603.52	2.58
INTEREST EXPENSE-W	72.63	0.06	555.70	0.09
INTEREST EXPENSE-S	72.64	0.06	497.11	0.08
LAB SUPPLIES-S	271.24	0.21	1,071.83	0.18
MEALS EXPENSE-S	11.27	0.01	11.27	0.00
OFFICE SUPPLIES-W	439.57	0.34	3,250.13	0.54
OFFICE SUPPLIES-S	446.94	0.34	3,257.59	0.54
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.02
OFFICE EQUIP LEASE-W	187.16	0.14	644.03	0.11
OFFICE EQUIP LEASE-S	187.17	0.14	644.07	0.11
OPERATING EXPENSE-W	980.57	0.76	3,484.71	0.58
OPERATING EXPENSE-S	1,000.88	0.77	4,556.96	0.75
OPERATING EXPENSE-P	0.00	0.00	347.22	0.06
PERS RETIREMENT-W	4,357.13	3.36	15,424.42	2.55
PERS RETIREMENT-S	4,357.14	3.36	15,424.52	2.55
PG&E PUMPING COSTS-W	16,211.48	12.49	89,106.80	14.75
PG&E PUMPING COSTS-S	11,008.54	8.48	44,134.11	7.31
PG&E OFFICE UTILITIES-W	206.15	0.16	866.33	0.14
PG&E OFFICE UTILITIES-S	206.15	0.16	866.33	0.14
PG&E POOL UTILITIES	46.75	0.04	1,635.97	0.27
PROFESSIONAL FEES-W	4,611.87	3.55	6,316.87	1.05
PROFESSIONAL FEES-S	4,681.89	3.61	6,596.89	1.09
R&M INFRASTRUCTURE-W	4,644.26	3.58	13,521.64	2.24
R&M INFRASTRUCTURE-S	739.92	0.57	6,362.56	1.05
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.01
RENTAL OF EQUIPMENT-W	60.60	0.05	327.94	0.05
REPAIRS/MAINT BLDG-W	2.29	0.00	177.48	0.03
REPAIRS/MAINT BLDG-S	2.30	0.00	307.32	0.05
REPAIRS/MAINT BLDG-P	50.00	0.04	150.00	0.02
REPAIRS/MAINT EQUIP-W	2.35	0.00	1,226.49	0.20
REPAIRS/MAINT EQUIP-S	331.55	0.26	1,555.70	0.26
TOOLS-W	184.90	0.14	501.14	0.08
TOOLS-S	482.26	0.37	764.78	0.13
TOOLS-P	0.00	0.00	53.64	0.01
SOCIAL SECURITY TAXES-W	1,002.60	0.77	4,424.95	0.73
SOCIAL SECURITY TAXES-S	1,158.83	0.89	4,135.91	0.68
SOCIAL SECURITY TAXES-P	7.79	0.01	1,370.28	0.23
TELEPHONE-W	447.19	0.34	1,794.79	0.30
TELEPHONE-S	447.20	0.34	1,794.83	0.30
TESTING EXPENSE-W	134.40	0.10	403.20	0.07
TESTING EXPENSE-S	426.00	0.33	1,978.00	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	739.98	0.57	1,213.04	0.20
VEHICLE REPAIRS & MAINT-S	740.04	0.57	1,283.30	0.21
WAGES & SALARIES PRODUCTION-W	11,519.69	8.88	41,051.02	6.80
WAGES & SALARIES PRODUCTION-S	12,635.75	9.74	43,416.15	7.19

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See Engagement Letter Dated June 30, 2011

	Current Month		Year to Date	
WAGES & SALARIES PRODUCTION-P	101.80	0.08	26,269.56	4.35
OVERTIME PAID-W	170.00	0.13	912.42	0.15
OVERTIME PAID-S	1,332.94	1.03	5,136.72	0.85
OVERTIME PAID-P	0.00	0.00	1,308.56	0.22
SICK PAY-W	191.57	0.15	855.24	0.14
SICK PAY-S	191.57	0.15	855.24	0.14
SICK PAY-P	0.00	0.00	113.31	0.02
VACATION PAY-W	680.66	0.52	2,981.30	0.49
VACATION PAY-S	441.78	0.34	2,742.43	0.45
STAND BY TIME PAID-W	412.50	0.32	1,627.50	0.27
STAND BY TIME PAID-S	412.50	0.32	1,627.50	0.27
WORKERS COMP-W	0.00	0.00	1,380.42	0.23
WORKERS COMP-S	0.00	0.00	1,042.36	0.17
WORKERS COMP-P	0.00	0.00	394.41	0.07
PENALTIES & FINES	0.00	0.00	200.00	0.03
	<u>128,371.96</u>	<u>98.93</u>	<u>538,177.26</u>	<u>89.09</u>
Total Expenses				
Net Income	<u>\$ 1,392.01</u>	<u>1.07</u>	<u>\$ 65,900.68</u>	<u>10.91</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Four Months Ending October 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 37,622.31	\$ 31,339.58	\$ 195,848.19	\$ 171,224.40
RESIDENTIAL INCOME-S	42,992.08	43,880.88	171,031.55	175,691.90
RESIDENTIAL INCOME-P	8,303.89	8,284.26	33,100.87	33,134.45
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	27,112.80	22,291.05	136,321.15	134,310.86
COMMERCIAL INCOME-S	8,917.78	8,829.70	40,497.63	39,653.86
COMMERCIAL INCOME-P	1,028.81	1,007.42	4,134.33	4,076.71
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	0.00	0.02	593.06	0.05
MISCELLANEOUS INCOME - S	0.00	0.03	593.07	0.06
OTHER BILLED INCOME-W	25.00	4,350.00	100.00	5,782.33
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.00
SERVICE CHARGE INCOME-W	150.00	237.50	487.50	862.50
SERVICE CHARGE INCOME-S	150.00	237.50	487.50	862.50
LATE FEE INCOME-W	(1,118.04)	1,030.00	2,151.96	3,740.00
LATE FEE INCOME-S	1,965.82	0.00	1,965.82	0.00
LATE FEE INCOME-P	422.22	0.00	422.22	0.00
INTEREST INCOME-W	1,091.91	677.28	1,091.91	677.28
INTEREST INCOME-S	633.18	370.61	633.18	370.61
INTEREST INCOME-P	466.21	325.29	466.21	325.29
<b>Total Revenues</b>	<b>129,763.97</b>	<b>122,861.12</b>	<b>604,077.94</b>	<b>634,195.80</b>
Cost of Sales				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>129,763.97</b>	<b>122,861.12</b>	<b>604,077.94</b>	<b>634,195.80</b>
Expenses				
AUDIT-W	0.00	0.00	6,250.00	525.00
AUDIT-S	0.00	0.00	6,250.00	525.00
BANK FEES-W	46.64	29.19	197.29	232.30
BANK FEES-S	46.63	29.18	197.28	232.30
CHEMICALS-W	0.00	0.00	0.00	83.64



	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
CHEMICALS-S	0.00	0.00	2,215.70	0.00
CHEMICALS-P	0.00	0.00	158.98	1,691.29
DEPRECIATION EXPENSE-W	8,362.01	9,083.33	35,612.00	36,333.32
DEPRECIATION EXPENSE-S	10,514.01	9,583.33	39,264.00	38,333.32
DEPRECIATION EXPENSE-P	4,424.01	2,833.33	12,924.00	11,333.32
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	2,545.00	4,846.39	4,313.82
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	2,545.00	4,846.40	4,313.82
ENGINEERING FEES-W	1,409.06	2,892.50	8,843.93	5,162.00
ENGINEERING FEES-S	14.07	756.50	6,983.95	2,219.47
GAS, FUEL & OIL-W	521.19	669.49	2,066.45	2,005.66
GAS, FUEL & OIL-S	521.19	669.49	2,066.50	2,005.68
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	3,848.38	15,603.52	15,393.52
HEALTH INSURANCE-S	4,058.38	3,848.38	15,603.52	15,393.52
INTEREST EXPENSE-W	72.63	124.92	555.70	531.04
INTEREST EXPENSE-S	72.64	124.92	497.11	531.06
LAB SUPPLIES-S	271.24	0.00	1,071.83	300.76
MEALS EXPENSE-W	0.00	6.00	0.00	52.54
MEALS EXPENSE-S	11.27	6.00	11.27	52.56
OFFICE SUPPLIES-W	439.57	406.31	3,250.13	1,273.68
OFFICE SUPPLIES-S	446.94	406.32	3,257.59	1,283.82
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	187.16	152.29	644.03	456.87
OFFICE EQUIP LEASE-S	187.17	152.30	644.07	456.90
OPERATING EXPENSE-W	980.57	943.03	3,484.71	3,815.66
OPERATING EXPENSE-S	1,000.88	983.94	4,556.96	4,416.75
OPERATING EXPENSE-P	0.00	0.00	347.22	740.82
PERS RETIREMENT-W	4,357.13	3,795.62	15,424.42	13,377.76
PERS RETIREMENT-S	4,357.14	3,795.64	15,424.52	13,377.84
PERMITS/LICENSES/FEES-W	0.00	0.00	0.00	50.00
PERMITS/LICENSES/FEES-S	0.00	0.00	0.00	145.00
PG&E PUMPING COSTS-W	16,211.48	18,156.12	89,106.80	75,049.82
PG&E PUMPING COSTS-S	11,008.54	10,847.80	44,134.11	38,059.55
PG&E OFFICE UTILITIES-W	206.15	193.21	866.33	762.20
PG&E OFFICE UTILITIES-S	206.15	193.22	866.33	762.22
PG&E POOL UTILITIES	46.75	44.34	1,635.97	7,711.24
PROFESSIONAL FEES-W	4,611.87	802.50	6,316.87	4,430.86
PROFESSIONAL FEES-S	4,681.89	872.50	6,596.89	4,636.87
R&M INFRASTRUCTURE-W	4,644.26	589.49	13,521.64	2,422.45
R&M INFRASTRUCTURE-S	739.92	912.40	6,362.56	1,130.12
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	60.60	55.69	327.94	214.10
REPAIRS/MAINT BLDG-W	2.29	132.84	177.48	1,718.10
REPAIRS/MAINT BLDG-S	2.30	738.44	307.32	2,943.09
REPAIRS/MAINT BLDG-P	50.00	50.00	150.00	200.00
REPAIRS/MAINT EQUIP-W	2.35	45.26	1,226.49	865.74
REPAIRS/MAINT EQUIP-S	331.55	45.26	1,555.70	865.79
REPAIRS/MAINT EQUIP-P	0.00	160.88	0.00	670.49
SEMINARS & EDUCATION-P	0.00	0.00	0.00	300.00
TOOLS-W	184.90	24.46	501.14	2,589.33
TOOLS-S	482.26	37.37	764.78	128.17
TOOLS-P	0.00	0.00	53.64	6.69
SOCIAL SECURITY TAXES-W	1,002.60	956.75	4,424.95	3,651.02
SOCIAL SECURITY TAXES-S	1,158.83	1,180.59	4,135.91	4,242.12

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See Engagement Letter Dated June 30, 2011

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
SOCIAL SECURITY TAXES-P	7.79	0.00	1,370.28	2,281.33
TELEPHONE-W	447.19	417.77	1,794.79	1,676.89
TELEPHONE-S	447.20	417.79	1,794.83	1,676.94
TESTING EXPENSE-W	134.40	646.00	403.20	1,123.00
TESTING EXPENSE-S	426.00	374.80	1,978.00	1,660.20
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	739.98	397.34	1,213.04	948.62
VEHICLE REPAIRS & MAINT-S	740.04	397.36	1,283.30	948.71
WAGES & SALARIES PRODUCTION-W	11,519.69	10,848.02	41,051.02	42,116.71
WAGES & SALARIES PRODUCTION-S	12,635.75	12,158.10	43,416.15	43,328.08
WAGES & SALARIES PRODUCTION-P	101.80	0.00	26,269.56	26,739.83
OVERTIME PAID-W	170.00	152.06	912.42	1,009.48
OVERTIME PAID-S	1,332.94	1,765.97	5,136.72	5,762.43
OVERTIME PAID-P	0.00	0.00	1,308.56	965.39
SICK PAY-W	191.57	367.29	855.24	1,451.19
SICK PAY-S	191.57	367.29	855.24	1,451.17
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	680.66	278.97	2,981.30	2,573.91
VACATION PAY-S	441.78	278.96	2,742.43	2,573.87
STAND BY TIME PAID-W	412.50	412.50	1,627.50	1,605.00
STAND BY TIME PAID-S	412.50	412.50	1,627.50	1,605.00
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	128,371.96	115,962.23	538,177.26	481,171.52
Net Income	\$ 1,392.01	\$ 6,898.89	\$ 65,900.68	\$ 153,024.28

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Oct 31, 2019  
 10300.0 - CASH IN BANK  
 Bank Statement Date: October 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		477,302.62
Add: Cash Receipts		150,861.30
Less: Cash Disbursements		(136,892.52)
Add (Less) Other		<u>(7,386.05)</u>
Ending GL Balance		<u><u>483,885.35</u></u>
Ending Bank Balance		481,455.54
Add back deposits in transit		
	Jul 19, 2019	150.00
	Oct 28, 2019	849.95
	Oct 29, 2019	73.00
	Oct 30, 2019	370.10
	Oct 31, 2019	1,400.62
	Oct 31, 2019	<u>187.23</u>
Total deposits in transit		3,030.90
(Less) outstanding checks		
	Oct 24, 2019      28797	(63.75)
	Oct 24, 2019      28798	<u>(50.00)</u>
Total outstanding checks		(113.75)
Add (Less) Other		
	Oct 18, 2019      AJE 1019-6	<u>(487.34)</u>
Total other		(487.34)
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>483,885.35</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Oct 1, 2019 to Oct 31, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 100119	10/1/19	PITNEY BOWES INC.	10300.0	521.08
28758	10/3/19	AT&T MOBILITY	10300.0	125.06
28759	10/3/19	BASIC LABORATORY, INC.	10300.0	607.00
28760	10/3/19	BACKFLOW APPARATUS & VALVE CO	10300.0	309.41
28761	10/3/19	BURNEY DISPOSAL	10300.0	716.05
28762	10/3/19	BURNEY PERFORMANCE TOWING	10300.0	399.00
28763	10/3/19	DEBRA J. CRONE, CPA	10300.0	650.00
28764	10/3/19	ED STAUB & SONS	10300.0	6.66
28765	10/3/19	FERGUSON ENTERPRISES INC #1423	10300.0	1,311.47
28766	10/3/19	FRONTIER COMMUNICATIONS	10300.0	773.18
28767	10/3/19	Mike Skelly	10300.0	200.00
28768	10/3/19	NORTH VALLEY DISTRIBUTING	10300.0	673.40
28769	10/3/19	OFFICE DEPOT	10300.0	14.09
28770	10/3/19	PG&E	10300.0	35,291.47
28771	10/3/19	RAY MORGAN COMPANY	10300.0	2,175.91
28772	10/3/19	AMANDA ROGERS	10300.0	91.18
28773	10/3/19	SINGLETON AUMAN PC	10300.0	12,500.00
28774	10/3/19	STREAMLINE	10300.0	200.00
28775	10/3/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	151.92
28776	10/3/19	TESORO COMMERCIAL FLEET	10300.0	850.76
9855	10/4/19	MIKE A. SKELLY	10300.0	2,183.23
9856	10/4/19	KEITH T. MOORE	10300.0	1,182.88
9857	10/4/19	WILLIE L. LYONS	10300.0	1,527.30
9858	10/4/19	MARGARITA ANGEL	10300.0	1,019.24
9859	10/4/19	AMANDA R. ROGERS	10300.0	1,320.43
9860	10/4/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9861	10/4/19	STEPHANIE A. MCQUADE	10300.0	1,124.72
EFT 100419	10/4/19	NOR CAL LABORERS	10300.0	7,260.00
EFT 100819	10/8/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,327.26
EFT 100820	10/8/19	CalPERS	10300.0	4,622.27
28777	10/10/19	ARAMARK	10300.0	398.60
28778	10/10/19	COOK CONCRETE	10300.0	2,186.83
28779	10/10/19	DEBRA J. CRONE, CPA	10300.0	650.00
28780	10/10/19	HARVEST PRINTING	10300.0	192.33
28781	10/10/19	LAWSON PRODUCTS	10300.0	543.25
28782	10/10/19	NAPA SIERRA	10300.0	952.05
28783	10/10/19	SICKLER ELECTRIC	10300.0	533.04
28784	10/10/19	UPEC 792	10300.0	285.00
28785	10/10/19	USA BLUE BOOK	10300.0	617.23
28786	10/10/19	DO IT BEST VALLEY HARDWARE	10300.0	118.08
9862	10/18/19	MIKE A. SKELLY	10300.0	1,717.30
9863	10/18/19	KEITH T. MOORE	10300.0	1,529.22
9864	10/18/19	WILLIE L. LYONS	10300.0	1,692.80
9865	10/18/19	MARGARITA ANGEL	10300.0	1,032.74
9866	10/18/19	AMANDA R. ROGERS	10300.0	1,333.93
9867	10/18/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9868	10/18/19	STEPHANIE A. MCQUADE	10300.0	1,068.01
28787	10/18/19	AIR GAS USA	10300.0	57.95
28788	10/18/19	BASIC LABORATORY, INC.	10300.0	134.40
28789	10/18/19	BURNEY SAW SHOP	10300.0	219.32
28790	10/18/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28791	10/18/19	ED STAUB & SONS	10300.0	80.04
28792	10/18/19	HOVIS HARDWARE	10300.0	238.82
28793	10/18/19	LAWSON PRODUCTS	10300.0	80.94
28794	10/18/19	OFFICE DEPOT	10300.0	148.06
EFT 101819	10/18/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,327.26
EFT 101919	10/19/19	KS STATEBANK	10300.0	3,171.27
EFT 102319	10/23/19	PITNEY BOWES INC.	10300.0	705.50

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
28796	10/24/19	Access Information Management	10300.0	97.58
28797	10/24/19	PAT NUGENT	10300.0	63.75
28798	10/24/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28799	10/24/19	PACE ENGINEERING	10300.0	1,423.13
28800	10/24/19	PG&E	10300.0	27,679.07
28801	10/24/19	FIRST NATIONAL BANK OMAHA	10300.0	381.28
EFT 102519	10/25/19	TAMCO	10300.0	374.33
1164	10/31/19	DAMIAN LUNA & SAMANTHA SHERBUNDY	10305.0	31.40
Total				<u>136,923.92</u>

**BURNEY WATER DISTRICT**  
**Account Reconciliation**  
 As of Oct 31, 2019  
**10305.0 - CASH IN BANK - CUST DEPOSITS**  
 Bank Statement Date: October 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		28,109.01
Add: Cash Receipts		1,000.00
Less: Cash Disbursements		(31.40)
Add (Less) Other		<u>(1,100.00)</u>
Ending GL Balance		<u><u>27,977.61</u></u>
Ending Bank Balance		28,370.32
Add back deposits in transit		
	Oct 29, 2019	100.00
	Oct 30, 2019	<u>100.00</u>
Total deposits in transit		200.00
(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)
	Sep 26, 2019      1163	(14.10)
	Oct 31, 2019      1164	<u>(31.40)</u>
Total outstanding checks		(492.71)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>(100.00)</u>
Ending GL Balance		<u><u>27,977.61</u></u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Oct 31, 2019  
10310.0 - CASH IN BANK - CAPITAL IMP  
Bank Statement Date: October 31, 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	<u>                    </u>
Ending GL Balance	<u><u>246,717.60</u></u>
Ending Bank Balance	246,717.60
Add back deposits in transit	<u>                    </u>
Total deposits in transit	
(Less) outstanding checks	<u>                    </u>
Total outstanding checks	
Add (Less) Other	<u>                    </u>
Total other	
Unreconciled difference	<u>                    0.00</u>
Ending GL Balance	<u><u>246,717.60</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Four Months Ending October 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	37,622.31	195,848.19
COMMERCIAL INCOME-W	27,112.80	136,321.15
MISCELLANEOUS INCOME - W	0.00	593.06
OTHER BILLED INCOME-W	25.00	100.00
SERVICE CHARGE INCOME-W	150.00	487.50
LATE FEE INCOME-W	(1,118.04)	2,151.96
INTEREST INCOME-W	1,091.91	1,091.91
	64,883.98	336,593.77
<b>TOTAL REVENUES</b>	<b>64,883.98</b>	<b>336,593.77</b>
 <b><u>WATER EXPENSES</u></b>		
AUDIT-W	0.00	6,250.00
BANK FEES-W	46.64	197.29
DEPRECIATION EXPENSE-W	8,362.01	35,612.00
DUES, FEES & SUBSCRIPTIONS-W	2,672.00	4,846.39
ENGINEERING FEES-W	1,409.06	8,843.93
GAS, FUEL & OIL-W	521.19	2,066.45
HEALTH INSURANCE-W	4,058.38	15,603.52
INTEREST EXPENSE-W	72.63	555.70
OFFICE SUPPLIES-W	439.57	3,250.13
OFFICE EQUIP LEASE-W	187.16	644.03
OPERATING EXPENSE-W	980.57	3,484.71
PERS RETIREMENT-W	4,357.13	15,424.42
PG&E PUMPING COSTS-W	16,211.48	89,106.80
PG&E OFFICE UTILITIES-W	206.15	866.33
PROFESSIONAL FEES-W	4,611.87	6,316.87
R&M INFRASTRUCTURE-W	4,644.26	13,521.64
RENTAL OF EQUIPMENT-W	60.60	327.94
REPAIRS/MAINT BLDG-W	2.29	177.48
REPAIRS/MAINT EQUIP-W	2.35	1,226.49
TOOLS-W	184.90	501.14
SOCIAL SECURITY TAXES-W	1,002.60	4,424.95
TELEPHONE-W	447.19	1,794.79
TESTING EXPENSE-W	134.40	403.20
TRAVEL EXPENSE-W	0.00	45.59
VEHICLE REPAIRS & MAINT-W	739.98	1,213.04
WAGES & SALARIES PRODUCTION-W	11,519.69	41,051.02
OVERTIME PAID-W	170.00	912.42
SICK PAY-W	191.57	855.24
VACATION PAY-W	680.66	2,981.30
STAND BY TIME PAID-W	412.50	1,627.50
WORKERS COMP-W	0.00	1,380.42
	0.00	200.00
<b>TOTAL EXPENSES</b>	<b>64,328.83</b>	<b>265,712.73</b>
<b>NET INCOME &lt;LOSS&gt; FROM WATER OPERATIONS</b>	<b>\$ 555.15</b>	<b>\$ 70,881.04</b>



**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Four Months Ending October 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	42,992.08	171,031.55
COMMERCIAL INCOME-S	8,917.78	40,497.63
MISCELLANEOUS INCOME - S	0.00	593.07
OTHER BILLED INCOME-S	0.00	1,460.04
SERVICE CHARGE INCOME-S	150.00	487.50
LATE FEE INCOME-S	1,965.82	1,965.82
INTEREST INCOME-S	633.18	633.18
	<hr/>	<hr/>
TOTAL REVENUES	54,658.86	216,668.79
<b><u>SEWER EXPENSES</u></b>		
AUDIT-S	0.00	6,250.00
BANK FEES-S	46.63	197.28
CHEMICALS-S	0.00	2,215.70
DEPRECIATION EXPENSE-S	10,514.01	39,264.00
DUES, FEES & SUBSCRIPTIONS-S	2,672.00	4,846.40
ENGINEERING FEES-S	14.07	6,983.95
GAS, FUEL & OIL-S	521.19	2,066.50
HEALTH INSURANCE-S	4,058.38	15,603.52
INTEREST EXPENSE-S	72.64	497.11
LAB SUPPLIES-S	271.24	1,071.83
MEALS EXPENSE-S	11.27	11.27
OFFICE SUPPLIES-S	446.94	3,257.59
OFFICE EQUIP LEASE-S	187.17	644.07
OPERATING EXPENSE-S	1,000.88	4,556.96
PERS RETIREMENT-S	4,357.14	15,424.52
PG&E PUMPING COSTS-S	11,008.54	44,134.11
PG&E OFFICE UTILITIES-S	206.15	866.33
PROFESSIONAL FEES-S	4,681.89	6,596.89
R&M INFRASTRUCTURE-S	739.92	6,362.56
REPAIRS/MAINT BLDG-S	2.30	307.32
REPAIRS/MAINT EQUIP-S	331.55	1,555.70
TOOLS-S	482.26	764.78
SOCIAL SECURITY TAXES-S	1,158.83	4,135.91
TELEPHONE-S	447.20	1,794.83
TESTING EXPENSE-S	426.00	1,978.00
TRAVEL EXPENSE-S	0.00	45.59
VEHICLE REPAIRS & MAINT-S	740.04	1,283.30
WAGES & SALARIES PRODUCTION-S	12,635.75	43,416.15
OVERTIME PAID-S	1,332.94	5,136.72
SICK PAY-S	191.57	855.24
VACATION PAY-S	441.78	2,742.43
STAND BY TIME PAID-S	412.50	1,627.50
WORKERS COMP-S	0.00	1,042.36
	<hr/>	<hr/>
TOTAL EXPENSES	59,412.78	227,536.42
	<hr/>	<hr/>
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 4,753.92)	(\$ 10,867.63)

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Four Months Ending October 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,303.89	33,100.87
COMMERCIAL INCOME-P	1,028.81	4,134.33
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	422.22	422.22
INTEREST INCOME	466.21	466.21
	<hr/>	<hr/>
TOTAL REVENUES	10,221.13	50,815.38
	<hr/>	<hr/>
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	158.98
DEPRECIATION EXPENSE-P	4,424.01	12,924.00
GAS, FUEL & OIL-P	0.00	19.28
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	0.00	347.22
PG&E POOL UTILITIES	46.75	1,635.97
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	150.00
TOOLS-P	0.00	53.64
SOCIAL SECURITY TAXES-P	7.79	1,370.28
WAGES & SALARIES PRODUCTION-P	101.80	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
	<hr/>	<hr/>
TOTAL EXPENSES	4,630.35	44,928.11
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,590.78	\$ 5,887.27
	<hr/>	<hr/>