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December 20, 2018

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, 2018. 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 \$117,228.92
2. Total Expenses for the period are \$136,264.29
3. Net Income (Loss) for the period is (\$19,035.37)
4. YTD Revenue is \$651,424.72
5. YTD Expenses are \$633,314.67
6. YTD Net Income (Loss) is \$18,110.05
7. The reconciled checking balance is \$572,700.30

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, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		572,700.30
CASH IN BANK - CUST DEPOSITS		28,101.73
CASH IN BANK - CAPITAL IMP		20,290.68
CASH FUND 492-W		105,231.57
WASHBURN PARCEL FUND 488-W		1,073.18
CASH FUND 494-W		58,083.19
CASH FUND 494-S		57,620.04
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,930.40
CASH FISCAL AGENT FUND 495-P		41,575.71
CASH FISCAL AGENT FUND 493-S		24,315.92
ACCOUNTS RECEIVABLE		130,906.93
RETURNED CHECK		43.26
RETURNED CHECK		144.52
RETURNED CHECK		24.00
AR COMP GEN LATE FEES		<u>10,439.75</u>

Total Current Assets

1,076,538.28

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	1,710,476.62
SEWER TREATMENT PLANT-S	2,279,867.32
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	48,371.27
EQUIPMENT-WATER	136,625.95
EQUIPMENT-SEWER	207,382.68
EQUIPMENT-POOL	33,818.84
EQUIPMENT GRANT-P	450,727.71
OFFICE FURNITURE/EQUIPMENT-W	7,546.84
OFFICE FURNITURE/EQUIPMENT-S	17,890.00
OFFICE FURNITURE/EQUIPMENT-P	3,991.97
VEHICLES-W	98,791.93

VEHICLES-S	102,876.78	
VEHICLES-P	3,700.00	
WORK IN PROGRESS - S	251,386.00	
WORK IN PROGRESS - POOL	87,450.00	
ACCUMULATED DEPRECIATION-W	(2,552,335.65)	
ACCUMULATED DEPRECIATION-S	(3,325,059.65)	
ACCUMULATED DEPRECIATION-P	(670,089.65)	
	<u>                    </u>	
Total Property and Equipment		4,435,753.33
Other Assets		
DEFERRED OUTFLOWS-W	91,567.00	
DEFERRED OUTFLOWS-S	90,469.00	
DEFERRED OUTFLOWS-P	35,005.00	
	<u>                    </u>	
Total Other Assets		<u>217,041.00</u>
Total Assets		<u><u>\$ 5,729,332.61</u></u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 37,679.17	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED PAYROLL PAYABLE	4,555.26	
ACCRUED VACATION PAYABLE	19,619.21	
INSURANCE WITHHOLDINGS	12.00	
FEDERAL WITHHELD PAYABLE	314.57	
FICA TAXES PAYABLE W-S-P	697.22	
STATE WITHHELD PAYABLE	89.52	
SDI WITHHELD PAYABLE	45.60	
UNION DUES	204.00	
CAL- PERS	454.97	
CUSTOMER DEPOSITS-W	7,151.59	
CUSTOMER DEPOSITS-S	12,442.34	
CUSTOMER DEPOSITS-P	2,704.00	
DEFERRED REVENUE - P	57,130.00	
	<u>                    </u>	
Total Current Liabilities		178,416.18
Long-Term Liabilities		
LOAN - KS STATE BANK	43,956.91	
NET PENSION LIABILITY-W	310,185.00	
NET PENSION LIABILITY-S	290,044.00	
NET PENSION LIABILITY-P	130,980.00	
DEFERRED INFLOWS-W	43,687.00	
DEFERRED INFLOWS-S	41,978.00	
DEFERRED INFLOWS-P	17,535.00	
	<u>                    </u>	
Total Long-Term Liabilities		<u>878,365.91</u>

Total Liabilities		1,056,782.09
Capital		
AUDIT ADJUSTMENT	207,785.00	
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	239,919.29	
Net Income	<u>18,110.05</u>	
Total Capital		<u>4,672,550.52</u>
Total Liabilities & Capital		<u>\$ 5,729,332.61</u>

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BURNEY WATER DISTRICT  
Income Statement  
For the Five Months Ending November 30, 2018

	Current Month		Year to Date	
<b>Revenues</b>				
RESIDENTIAL INCOME-W	\$ 29,194.99	24.90	\$ 200,419.39	30.77
RESIDENTIAL INCOME-S	43,879.97	37.43	219,571.87	33.71
RESIDENTIAL INCOME-P	8,304.41	7.08	41,438.86	6.36
GRANT MONEY-P	0.00	0.00	(50,000.00)	(7.68)
COMMERCIAL INCOME-W	22,574.58	19.26	156,885.44	24.08
COMMERCIAL INCOME-S	8,881.22	7.58	48,535.08	7.45
COMMERCIAL INCOME-P	1,018.80	0.87	5,095.51	0.78
SWIMMING LESSONS	0.00	0.00	4,380.00	0.67
MOMMY & ME	0.00	0.00	80.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,072.00	0.16
GATE FEES-P	0.00	0.00	2,022.00	0.31
POOL PASS PURCHASES	0.00	0.00	130.00	0.02
LIFE GUARD LESSONS	0.00	0.00	100.00	0.02
VENDING INCOME-P	0.00	0.00	668.50	0.10
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.01
AQUATIC PASS	0.00	0.00	730.00	0.11
POOL DONATIONS	0.00	0.00	90.00	0.01
POOL RENTAL FEES	0.00	0.00	4,124.50	0.63
MISCELLANEOUS INCOME - W	(0.02)	(0.00)	0.03	0.00
MISCELLANEOUS INCOME - S	(0.03)	(0.00)	0.03	0.00
OTHER BILLED INCOME-W	2,050.00	1.75	7,832.33	1.20
SERVICE CHARGE INCOME-W	162.50	0.14	1,025.00	0.16
SERVICE CHARGE INCOME-S	162.50	0.14	1,025.00	0.16
LATE FEE INCOME	1,000.00	0.85	4,740.00	0.73
INTEREST INCOME-W	0.00	0.00	677.28	0.10
INTEREST INCOME-S	0.00	0.00	370.61	0.06
INTEREST INCOME-P	0.00	0.00	325.29	0.05
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<b>Total Revenues</b>	<b>117,228.92</b>	<b>100.00</b>	<b>651,424.72</b>	<b>100.00</b>
	<hr/>		<hr/>	
<b>Cost of Sales</b>				
	<hr/>		<hr/>	
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<hr/>		<hr/>	
<b>Gross Profit</b>	<b>117,228.92</b>	<b>100.00</b>	<b>651,424.72</b>	<b>100.00</b>
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<b>Expenses</b>				
AUDIT-W	0.00	0.00	525.00	0.08
AUDIT-S	0.00	0.00	525.00	0.08
BANK FEES-W	32.66	0.03	264.96	0.04
BANK FEES-S	32.66	0.03	264.96	0.04
CHEMICALS-W	0.00	0.00	83.64	0.01
CHEMICALS-P	0.00	0.00	1,691.29	0.26
DEPRECIATION EXPENSE-W	9,083.33	7.75	45,416.65	6.97
DEPRECIATION EXPENSE-S	9,583.33	8.17	47,916.65	7.36
DEPRECIATION EXPENSE-P	2,833.33	2.42	14,166.65	2.17
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	6,858.82	1.05

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	0.27
ENGINEERING FEES-W	1,663.00	1.42	6,825.00	1.05
ENGINEERING FEES-S	684.00	0.58	2,903.47	0.45
GAS, FUEL & OIL-W	426.99	0.36	2,432.65	0.37
GAS, FUEL & OIL-S	391.67	0.33	2,397.35	0.37
HEALTH INSURANCE-W	4,106.07	3.50	19,499.59	2.99
HEALTH INSURANCE-S	4,106.07	3.50	19,499.59	2.99
INTEREST EXPENSE-W	120.63	0.10	651.67	0.10
INTEREST EXPENSE-S	120.64	0.10	651.70	0.10
LAB SUPPLIES-S	0.00	0.00	300.76	0.05
MEALS EXPENSE-W	11.95	0.01	64.49	0.01
MEALS EXPENSE-S	11.95	0.01	64.51	0.01
OFFICE SUPPLIES-W	439.52	0.37	1,713.20	0.26
OFFICE SUPPLIES-S	439.54	0.37	1,723.36	0.26
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.03
OFFICE EQUIP LEASE-W	152.30	0.13	609.17	0.09
OFFICE EQUIP LEASE-S	152.29	0.13	609.19	0.09
OPERATING EXPENSE-W	1,015.60	0.87	4,831.26	0.74
OPERATING EXPENSE-S	1,201.12	1.02	5,617.87	0.86
OPERATING EXPENSE-P	0.00	0.00	740.82	0.11
PERS RETIREMENT-W	3,174.11	2.71	16,551.87	2.54
PERS RETIREMENT-S	3,174.13	2.71	16,551.97	2.54
PERMITS/LICENSES/FEES-W	0.00	0.00	50.00	0.01
PERMITS/LICENSES/FEES-S	18,633.00	15.89	18,778.00	2.88
PG&E PUMPING COSTS-W	11,806.81	10.07	86,856.63	13.33
PG&E PUMPING COSTS-S	10,261.53	8.75	48,321.08	7.42
PG&E OFFICE UTILITIES-W	286.18	0.24	1,048.38	0.16
PG&E OFFICE UTILITIES-S	286.18	0.24	1,048.40	0.16
PG&E POOL UTILITIES	48.35	0.04	7,759.59	1.19
PROFESSIONAL FEES-W	792.50	0.68	5,223.36	0.80
PROFESSIONAL FEES-S	862.50	0.74	5,499.37	0.84
PROFESSIONAL FEES-P	100.00	0.09	100.00	0.02
R&M INFRASTRUCTURE-W	374.96	0.32	2,797.41	0.43
R&M INFRASTRUCTURE-S	955.40	0.81	2,085.52	0.32
RENTAL OF EQUIPMENT-W	54.15	0.05	268.25	0.04
REPAIRS/MAINT BLDG-W	0.00	0.00	1,718.10	0.26
REPAIRS/MAINT BLDG-S	0.00	0.00	2,943.09	0.45
REPAIRS/MAINT BLDG-P	50.00	0.04	250.00	0.04
REPAIRS/MAINT EQUIP-W	341.02	0.29	6,357.74	0.98
REPAIRS/MAINT EQUIP-S	341.04	0.29	6,357.83	0.98
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.10
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.05
TOOLS-W	53.40	0.05	2,642.73	0.41
TOOLS-S	71.96	0.06	200.13	0.03
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	1,490.37	1.27	5,229.94	0.80
SOCIAL SECURITY TAXES-S	1,725.23	1.47	6,090.36	0.93
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	0.37
TELEPHONE-W	423.62	0.36	2,100.51	0.32
TELEPHONE-S	423.63	0.36	2,100.57	0.32
TESTING EXPENSE-W	128.00	0.11	1,126.00	0.17
TESTING EXPENSE-S	374.80	0.32	2,035.00	0.31
VEHICLE REPAIRS & MAINT-W	694.41	0.59	1,643.03	0.25
VEHICLE REPAIRS & MAINT-S	694.44	0.59	1,643.15	0.25
WAGES & SALARIES PRODUCTION-W	17,365.32	14.81	60,842.32	9.34

	Current Month		Year to Date	
WAGES & SALARIES PRODUCTION-S	18,538.73	15.81	63,756.55	9.79
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	4.43
OVERTIME PAID-W	302.19	0.26	1,311.67	0.20
OVERTIME PAID-S	2,197.90	1.87	7,960.33	1.22
OVERTIME PAID-P	0.00	0.00	965.39	0.15
SICK PAY-W	598.41	0.51	2,049.60	0.31
SICK PAY-S	598.40	0.51	2,049.57	0.31
SICK PAY-P	0.00	0.00	121.00	0.02
VACATION PAY-W	586.49	0.50	3,160.40	0.49
VACATION PAY-S	586.48	0.50	3,160.35	0.49
STAND BY TIME PAID-W	630.00	0.54	2,235.00	0.34
STAND BY TIME PAID-S	630.00	0.54	2,235.00	0.34
WORKERS COMP-W	0.00	0.00	2,202.10	0.34
WORKERS COMP-S	0.00	0.00	1,662.81	0.26
WORKERS COMP-P	0.00	0.00	629.17	0.10
PENALTIES & FINES	0.00	0.00	564.66	0.09
	<u>136,264.29</u>	116.24	<u>633,314.67</u>	97.22
Total Expenses				
Net Income	<u>(\$ 19,035.37)</u>	(16.24)	<u>\$ 18,110.05</u>	2.78

BURNEY WATER DISTRICT  
Income Statement  
For the Five Months Ending November 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
RESIDENTIAL INCOME-W	\$ 29,194.99	\$ 28,408.66	\$ 200,419.39	\$ 201,792.76
RESIDENTIAL INCOME-S	43,879.97	44,657.56	219,571.87	222,901.83
RESIDENTIAL INCOME-P	8,304.41	8,288.99	41,438.86	41,348.92
GRANT MONEY-P	0.00	0.00	(50,000.00)	0.00
COMMERCIAL INCOME-W	22,574.58	23,427.42	156,885.44	138,931.97
COMMERCIAL INCOME-S	8,881.22	8,968.09	48,535.08	51,328.95
COMMERCIAL INCOME-P	1,018.80	1,042.20	5,095.51	5,291.64
SWIMMING LESSONS	0.00	0.00	4,380.00	5,100.00
MOMMY & ME	0.00	0.00	80.00	210.00
LITTLE SWIMMERS	0.00	0.00	46.00	44.00
NIGHT SWIM	0.00	0.00	1,072.00	860.00
GATE FEES-P	0.00	0.00	2,022.00	1,997.00
POOL PASS PURCHASES	0.00	0.00	130.00	560.00
LIFE GUARD LESSONS	0.00	0.00	100.00	0.00
VENDING INCOME-P	0.00	0.00	668.50	821.50
REPLACEMENT PASSES-P	0.00	0.00	40.00	35.00
AQUATIC PASS	0.00	0.00	730.00	835.00
POOL DONATIONS	0.00	0.00	90.00	140.00
POOL RENTAL FEES	0.00	0.00	4,124.50	2,585.75
MISCELLANEOUS INCOME - W	(0.02)	0.00	0.03	1.14
MISCELLANEOUS INCOME - S	(0.03)	0.00	0.03	0.00
MISCELLANEOUS INCOME - P	0.00	0.00	0.00	125.00
OTHER BILLED INCOME-W	2,050.00	2,450.00	7,832.33	2,450.00
OTHER BILLED INCOME-S	0.00	2,450.00	0.00	2,450.00
SERVICE CHARGE INCOME-W	162.50	275.00	1,025.00	1,150.00
SERVICE CHARGE INCOME-S	162.50	275.00	1,025.00	1,150.00
LATE FEE INCOME	1,000.00	1,140.00	4,740.00	5,180.00
INTEREST INCOME-W	0.00	0.00	677.28	384.42
INTEREST INCOME-S	0.00	0.00	370.61	210.35
INTEREST INCOME-P	0.00	0.00	325.29	184.62
<b>Total Revenues</b>	<b>117,228.92</b>	<b>121,382.92</b>	<b>651,424.72</b>	<b>688,069.85</b>
<b>Cost of Sales</b>				
<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>117,228.92</b>	<b>121,382.92</b>	<b>651,424.72</b>	<b>688,069.85</b>
<b>Expenses</b>				
AUDIT-W	0.00	450.00	525.00	800.00
AUDIT-S	0.00	450.00	525.00	800.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	32.66	52.71	264.96	402.43
BANK FEES-S	32.66	52.71	264.96	402.44
CHEMICALS-W	0.00	0.00	83.64	0.00



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CHEMICALS-S	0.00	0.00	0.00	1,169.94
CHEMICALS-P	0.00	(82.85)	1,691.29	1,539.23
DEPRECIATION EXPENSE-W	9,083.33	8,314.50	45,416.65	41,572.50
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	47,916.65	37,601.25
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	14,166.65	14,077.10
DUES, FEES & SUBSCRIPTIONS-W	0.00	4,802.00	6,858.82	6,798.30
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	4,212.55
ENGINEERING FEES-W	1,663.00	9,200.05	6,825.00	26,296.79
ENGINEERING FEES-S	684.00	4,218.00	2,903.47	133,492.10
GAS, FUEL & OIL-W	426.99	337.53	2,432.65	1,757.76
GAS, FUEL & OIL-S	391.67	892.65	2,397.35	2,326.09
HEALTH INSURANCE-W	4,106.07	3,848.38	19,499.59	19,241.90
HEALTH INSURANCE-S	4,106.07	3,848.38	19,499.59	19,241.90
INTEREST EXPENSE-W	120.63	183.53	651.67	859.51
INTEREST EXPENSE-S	120.64	183.52	651.70	859.50
LAB SUPPLIES-S	0.00	0.00	300.76	261.10
LEGAL EXPENSE-W	0.00	0.00	0.00	10.50
LEGAL EXPENSE-S	0.00	0.00	0.00	10.50
MEALS EXPENSE-W	11.95	0.00	64.49	27.96
MEALS EXPENSE-S	11.95	0.00	64.51	27.96
OFFICE SUPPLIES-W	439.52	173.65	1,713.20	3,165.53
OFFICE SUPPLIES-S	439.54	173.65	1,723.36	3,165.63
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.30	152.29	609.17	761.45
OFFICE EQUIP LEASE-S	152.29	152.30	609.19	761.50
OPERATING EXPENSE-W	1,015.60	1,518.01	4,831.26	5,376.94
OPERATING EXPENSE-S	1,201.12	1,463.07	5,617.87	6,030.65
OPERATING EXPENSE-P	0.00	0.00	740.82	291.57
PERS RETIREMENT-W	3,174.11	3,220.22	16,551.87	13,660.25
PERS RETIREMENT-S	3,174.13	3,221.26	16,551.97	13,661.29
PERMITS/LICENSES/FEES-W	0.00	1.03	50.00	3,127.23
PERMITS/LICENSES/FEES-S	18,633.00	0.00	18,778.00	588.47
PERMITS/LICENSES/FEES-P	0.00	0.00	0.00	389.25
PG&E PUMPING COSTS-W	11,806.81	11,406.46	86,856.63	74,559.39
PG&E PUMPING COSTS-S	10,261.53	10,218.39	48,321.08	44,183.67
PG&E OFFICE UTILITIES-W	286.18	302.76	1,048.38	1,066.76
PG&E OFFICE UTILITIES-S	286.18	302.77	1,048.40	1,066.77
PG&E POOL UTILITIES	48.35	99.26	7,759.59	7,944.78
PROFESSIONAL FEES-W	792.50	940.00	5,223.36	4,997.25
PROFESSIONAL FEES-S	862.50	1,080.00	5,499.37	5,207.25
PROFESSIONAL FEES-P	100.00	0.00	100.00	0.00
R&M INFRASTRUCTURE-W	374.96	720.15	2,797.41	11,707.25
R&M INFRASTRUCTURE-S	955.40	460.42	2,085.52	2,101.69
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	54.15	87.21	268.25	405.70
REPAIRS/MAINT BLDG-W	0.00	0.00	1,718.10	851.85
REPAIRS/MAINT BLDG-S	0.00	0.00	2,943.09	1,726.55
REPAIRS/MAINT BLDG-P	50.00	50.00	250.00	250.00
REPAIRS/MAINT EQUIP-W	341.02	1,419.45	6,357.74	2,250.92
REPAIRS/MAINT EQUIP-S	341.04	1,419.49	6,357.83	2,843.99
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.00
SEMINARS & EDUCATION-W	0.00	0.00	0.00	509.77
SEMINARS & EDUCATION-S	0.00	0.00	0.00	754.78
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
TOOLS-W	53.40	68.59	2,642.73	2,887.56
TOOLS-S	71.96	52.52	200.13	3,126.61
TOOLS-P	0.00	0.00	6.69	477.17
SOCIAL SECURITY TAXES-W	1,490.37	976.53	5,229.94	4,800.30
SOCIAL SECURITY TAXES-S	1,725.23	970.92	6,090.36	4,493.76
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	2,045.38
TELEPHONE-W	423.62	504.20	2,100.51	2,287.14
TELEPHONE-S	423.63	504.20	2,100.57	2,287.18
TESTING EXPENSE-W	128.00	128.00	1,126.00	1,040.80
TESTING EXPENSE-S	374.80	0.00	2,035.00	542.80
TRAVEL EXPENSE-W	0.00	0.00	0.00	9.13
TRAVEL EXPENSE-S	0.00	0.00	0.00	9.12
VEHICLE REPAIRS & MAINT-W	694.41	91.82	1,643.03	3,418.29
VEHICLE REPAIRS & MAINT-S	694.44	91.84	1,643.15	3,418.41
WAGES & SALARIES PRODUCTION-W	17,365.32	11,396.93	60,842.32	45,904.74
WAGES & SALARIES PRODUCTION-S	18,538.73	10,389.21	63,756.55	46,035.24
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	34,754.93
OVERTIME PAID-W	302.19	232.46	1,311.67	1,255.00
OVERTIME PAID-S	2,197.90	1,167.26	7,960.33	6,630.33
OVERTIME PAID-P	0.00	0.00	965.39	1,297.87
SICK PAY-W	598.41	220.72	2,049.60	1,183.16
SICK PAY-S	598.40	220.70	2,049.57	1,183.13
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	586.49	3,788.47	3,160.40	5,960.36
VACATION PAY-S	586.48	3,788.45	3,160.35	5,960.33
STAND BY TIME PAID-W	630.00	412.50	2,235.00	2,040.00
STAND BY TIME PAID-S	630.00	412.50	2,235.00	2,040.00
WORKERS COMP-W	0.00	0.00	2,202.10	4,244.50
WORKERS COMP-S	0.00	0.00	1,662.81	3,205.03
WORKERS COMP-P	0.00	0.00	629.17	1,212.71
PENALTIES & FINES	0.00	39.00	564.66	40.00
Total Expenses	136,264.29	121,125.44	633,314.67	726,924.74
Net Income	(\$ 19,035.37)	\$ 257.48	\$ 18,110.05	(\$ 38,854.89)

BURNEY WATER DISTRICT

Account Reconciliation

As of Nov 30, 2018

10300.0 - CASH IN BANK

Bank Statement Date: November 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		507,170.12
Add: Cash Receipts		164,535.01
Less: Cash Disbursements		(89,376.95)
Add (Less) Other		<u>(12,184.52)</u>
Ending GL Balance		<u><u>570,143.66</u></u>
Ending Bank Balance		602,121.29
Add back deposits in transit		
	Nov 30, 2018	236.72
	Nov 30, 2018	252.53
	Nov 30, 2018	66.91
	Nov 30, 2018	2,118.88
	Nov 30, 2018	<u>1,395.94</u>
Total deposits in transit		4,070.98
(Less) outstanding checks		
	Nov 8, 2018	28368 (719.45)
	Nov 15, 2018	28380 (51.61)
	Nov 29, 2018	28383 (55.69)
	Nov 29, 2018	28384 (972.75)
	Nov 29, 2018	28385 (374.80)
	Nov 29, 2018	28386 (46.00)
	Nov 29, 2018	28387 (321.90)
	Nov 29, 2018	28388 (280.84)
	Nov 29, 2018	28389 (35.34)
	Nov 29, 2018	28390 (50.00)
	Nov 29, 2018	28391 (2,347.00)
	Nov 29, 2018	28392 (22,689.05)
	Nov 29, 2018	28393 (265.68)
	Nov 29, 2018	28394 (60.77)
	Nov 30, 2018	9637 (1,658.53)
	Nov 30, 2018	9638 (1,426.29)
	Nov 30, 2018	9640 (1,322.52)
	Nov 30, 2018	9641 (2,240.75)
	Nov 30, 2018	9642 <u>(1,129.64)</u>
Total outstanding checks		(36,048.61)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>570,143.66</u></u>

BURNEY WATER DISTRICT  
Check Register  
For the Period From Nov 1, 2018 to Nov 30, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28355	11/1/18	AT&T MOBILITY	10300.0	124.95
28356	11/1/18	BASIC LABORATORY, INC.	10300.0	770.80
28357	11/1/18	DEBRA J. CRONE, CPA	10300.0	650.00
28358	11/1/18	DIPIETRO & ASSOCIATES, INC.	10300.0	160.88
28359	11/1/18	FERGUSON ENTERPRISES INC #1423	10300.0	390.69
28360	11/1/18	LAWSON PRODUCTS	10300.0	110.19
28361	11/1/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28362	11/1/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	121.39
9622	11/2/18	MIKE A. SKELLY	10300.0	2,196.29
9623	11/2/18	KEITH T. MOORE	10300.0	1,264.24
9624	11/2/18	WILLIE L. LYONS	10300.0	1,393.79
9625	11/2/18	AMANDA R. ROGERS	10300.0	1,284.04
9626	11/2/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9627	11/2/18	STEPHANIE A. MCQUADE	10300.0	1,061.92
9628	11/2/18	MARGARITA ANGEL	10300.0	1,013.24
EFT	11/6/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT1	11/6/18	CalPERS	10300.0	3,804.60
EFT	11/7/18	NOR CAL LABORERS	10300.0	6,840.00
28363	11/8/18	BURNEY DISPOSAL	10300.0	682.37
28364	11/8/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28365	11/8/18	FRONTIER COMMUNICATIONS	10300.0	710.61
28366	11/8/18	HOVIS HARDWARE	10300.0	346.94
28367	11/8/18	LABORERS LOCAL 185	10300.0	216.00
28368	11/8/18	MEEKS	10300.0	719.45
28369	11/8/18	NAPA SIERRA	10300.0	352.66
28370	11/8/18	PACKWAY MATERIALS, INC	10300.0	490.60
28371	11/8/18	UNITED STATES POSTAL SERVICE	10300.0	359.11
28372	11/8/18	PRECISION LUBE EXPRESS	10300.0	206.88
28373	11/8/18	STREAMLINE	10300.0	200.00
28374	11/8/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	120.18
28375	11/8/18	TESORO COMMERCIAL FLEET	10300.0	1,334.16
28376	11/8/18	DO IT BEST VALLEY HARDWARE	10300.0	381.27
1121	11/8/18	MEYERS EARTHWORK	10305.0	611.69
28377	11/15/18	BASIC LABORATORY, INC.	10300.0	128.00
28378	11/15/18	BURNEY FIRE PROTECTION DEPARTMENT	10300.0	100.00
28379	11/15/18	DEBRA J. CRONE, CPA	10300.0	650.00
28380	11/15/18	STATEWIDE TRAFFIC SAFETY & SIGNS	10300.0	51.61
28381	11/15/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	292.77
28382	11/15/18	FIRST NATIONAL BANK OMAHA	10300.0	1,593.16
9629	11/16/18	MIKE A. SKELLY	10300.0	2,309.67
9630	11/16/18	KEITH T. MOORE	10300.0	1,507.55
9631	11/16/18	WILLIE L. LYONS	10300.0	1,221.48
9632	11/16/18	MARGARITA ANGEL	10300.0	1,013.24
9633	11/16/18	AMANDA R. ROGERS	10300.0	1,284.05
9634	11/16/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9635	11/16/18	STEPHANIE A. MCQUADE	10300.0	1,046.83
Automatic	11/16/18	KS STATEBANK	10300.0	3,171.27
EFT	11/21/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT	11/25/18	TAMCO	10300.0	304.59
28383	11/29/18	AIR GAS USA	10300.0	55.69
28384	11/29/18	ARAMARK	10300.0	972.75
28385	11/29/18	BASIC LABORATORY, INC.	10300.0	374.80
28386	11/29/18	DEPT OF MOTOR VEHICLE	10300.0	46.00
28387	11/29/18	FERGUSON ENTERPRISES INC #1423	10300.0	321.90
28388	11/29/18	LAWSON PRODUCTS	10300.0	280.84
28389	11/29/18	LEO S. JONES PROPANE SERVICE, INC.	10300.0	35.34
28390	11/29/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28391	11/29/18	PACE ENGINEERING	10300.0	2,347.00

Check #	Date	Payee	Cash Account	Amount
28392	11/29/18	PG&E	10300.0	22,689.05
28393	11/29/18	STANLEY STEEMER OF CALIF	10300.0	265.68
28394	11/29/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	60.77
9636	11/30/18	MIKE A. SKELLY	10300.0	2,020.91
9637	11/30/18	KEITH T. MOORE	10300.0	1,658.53
9638	11/30/18	WILLIE L. LYONS	10300.0	1,426.29
9639	11/30/18	MARGARITA ANGEL	10300.0	1,045.74
9640	11/30/18	AMANDA R. ROGERS	10300.0	1,322.52
9641	11/30/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9642	11/30/18	STEPHANIE A. MCQUADE	10300.0	1,129.64
Total				89,988.64

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Nov 30, 2018  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: November 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		27,999.61
Add: Cash Receipts		713.81
Less: Cash Disbursements		(611.69)
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u><u>28,101.73</u></u>
Ending Bank Balance		28,240.67
Add back deposits in transit	<u>                    </u>	
Total deposits in transit		
(Less) outstanding checks		
	Jan 18, 2018	1088
	Feb 28, 2018	1092
	Mar 19, 2018	1095
	Aug 16, 2018	1113
	Sep 21, 2018	1115
	Sep 21, 2018	1116
	Oct 11, 2018	1118
		<u>(5.91)</u>
Total outstanding checks		(138.94)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>28,101.73</u></u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Nov 30, 2018  
10310.0 - CASH IN BANK - CAPITAL IMP  
Bank Statement Date: November 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	20,290.68
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>                    </u>
Ending GL Balance	<u><u>20,290.68</u></u>
Ending Bank Balance	20,290.68
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>20,290.68</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Five Months Ending November 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	29,194.99	200,419.39
COMMERCIAL INCOME-W	22,574.58	156,885.44
MISCELLANEOUS INCOME - W	(0.02)	0.03
OTHER BILLED INCOME-W	2,050.00	7,832.33
SERVICE CHARGE INCOME-W	162.50	1,025.00
LATE FEE INCOME	1,000.00	4,740.00
INTEREST INCOME-W	0.00	677.28
	<hr/>	<hr/>
TOTAL REVENUES	54,982.05	371,579.47
	<hr/>	<hr/>
<b><u>WATER EXPENSES</u></b>		
AUDIT-W	0.00	525.00
BANK FEES-W	32.66	264.96
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	9,083.33	45,416.65
DUES, FEES & SUBSCRIPTIONS-W	0.00	6,858.82
ENGINEERING FEES-W	1,663.00	6,825.00
GAS, FUEL & OIL-W	426.99	2,432.65
HEALTH INSURANCE-W	4,106.07	19,499.59
INTEREST EXPENSE-W	120.63	651.67
MEALS EXPENSE-W	11.95	64.49
OFFICE SUPPLIES-W	439.52	1,713.20
OFFICE EQUIP LEASE-W	152.30	609.17
OPERATING EXPENSE-W	1,015.60	4,831.26
PERS RETIREMENT-W	3,174.11	16,551.87
PERMITS/LICENSES/FEES-W	0.00	50.00
PG&E PUMPING COSTS-W	11,806.81	86,856.63
PG&E OFFICE UTILITIES-W	286.18	1,048.38
PROFESSIONAL FEES-W	792.50	5,223.36
R&M INFRASTRUCTURE-W	374.96	2,797.41
RENTAL OF EQUIPMENT-W	54.15	268.25
REPAIRS/MAINT BLDG-W	0.00	1,718.10
REPAIRS/MAINT EQUIP-W	341.02	6,357.74
TOOLS-W	53.40	2,642.73
SOCIAL SECURITY TAXES-W	1,490.37	5,229.94
TELEPHONE-W	423.62	2,100.51
TESTING EXPENSE-W	128.00	1,126.00
VEHICLE REPAIRS & MAINT-W	694.41	1,643.03
WAGES & SALARIES PRODUCTION-W	17,365.32	60,842.32
OVERTIME PAID-W	302.19	1,311.67
SICK PAY-W	598.41	2,049.60
VACATION PAY-W	586.49	3,160.40
STAND BY TIME PAID-W	630.00	2,235.00
WORKERS COMP-W	0.00	2,202.10
PENALTIES & FINES	0.00	564.66
	<hr/>	<hr/>
TOTAL EXPENSES	56,153.99	295,755.80
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 1,171.94)	\$ 75,823.67



**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Five Months Ending November 30, 2018**

<u>SEWER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-S	43,879.97	219,571.87
COMMERCIAL INCOME-S	8,881.22	48,535.08
MISCELLANEOUS INCOME - S	(0.03)	0.03
SERVICE CHARGE INCOME-S	162.50	1,025.00
INTEREST INCOME-S	0.00	370.61
<b>TOTAL REVENUES</b>	<b>52,923.66</b>	<b>269,502.59</b>
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	525.00
BANK FEES-S	32.66	264.96
DEPRECIATION EXPENSE-S	9,583.33	47,916.65
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,768.82
ENGINEERING FEES-S	684.00	2,903.47
GAS, FUEL & OIL-S	391.67	2,397.35
HEALTH INSURANCE-S	4,106.07	19,499.59
INTEREST EXPENSE-S	120.64	651.70
LAB SUPPLIES-S	0.00	300.76
MEALS EXPENSE-S	11.95	64.51
OFFICE SUPPLIES-S	439.54	1,723.36
OFFICE EQUIP LEASE-S	152.29	609.19
OPERATING EXPENSE-S	1,201.12	5,617.87
PERS RETIREMENT-S	3,174.13	16,551.97
PERMITS/LICENSES/FEES-S	18,633.00	18,778.00
PG&E PUMPING COSTS-S	10,261.53	48,321.08
PG&E OFFICE UTILITIES-S	286.18	1,048.40
PROFESSIONAL FEES-S	862.50	5,499.37
R&M INFRASTRUCTURE-S	955.40	2,085.52
REPAIRS/MAINT BLDG-S	0.00	2,943.09
REPAIRS/MAINT EQUIP-S	341.04	6,357.83
TOOLS-S	71.96	200.13
SOCIAL SECURITY TAXES-S	1,725.23	6,090.36
TELEPHONE-S	423.63	2,100.57
TESTING EXPENSE-S	374.80	2,035.00
VEHICLE REPAIRS & MAINT-S	694.44	1,643.15
WAGES & SALARIES PRODUCTION-S	18,538.73	63,756.55
OVERTIME PAID-S	2,197.90	7,960.33
SICK PAY-S	598.40	2,049.57
VACATION PAY-S	586.48	3,160.35
STAND BY TIME PAID-S	630.00	2,235.00
WORKERS COMP-S	0.00	1,662.81
<b>TOTAL EXPENSES</b>	<b>77,078.62</b>	<b>278,722.31</b>
<b>NET INCOME &lt;LOSS&gt; FROM SEWER OPERATIONS</b>	<b>(\$ 24,154.96)</b>	<b>(\$ 9,219.72)</b>

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Five Months Ending November 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,304.41	41,438.86
GRANT MONEY-P	0.00	(50,000.00)
COMMERCIAL INCOME-P	1,018.80	5,095.51
SWIMMING LESSONS	0.00	4,380.00
MOMMY & ME	0.00	80.00
LITTLE SWIMMERS	0.00	46.00
NIGHT SWIM	0.00	1,072.00
GATE FEES-P	0.00	2,022.00
POOL PASS PURCHASES	0.00	130.00
LIFE GUARD LESSONS	0.00	100.00
VENDING INCOME-P	0.00	668.50
REPLACEMENT PASSES-P	0.00	40.00
AQUATIC PASS	0.00	730.00
POOL DONATIONS	0.00	90.00
POOL RENTAL FEES	0.00	4,124.50
INTEREST INCOME-P	0.00	325.29
	<hr/>	
TOTAL REVENUES	9,323.21	10,342.66
	<hr/>	
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	1,691.29
DEPRECIATION EXPENSE-P	2,833.33	14,166.65
OFFICE EXPENSE-P	0.00	174.02
OPERATING EXPENSE-P	0.00	740.82
PG&E POOL UTILITIES	48.35	7,759.59
PROFESSIONAL FEES-W	100.00	100.00
REPAIRS/MAINT BLDG-P	50.00	250.00
REPAIRS/MAINT EQUIP-P	0.00	670.49
SEMINARS & EDUCATION-P	0.00	300.00
TOOLS-P	0.00	6.69
SOCIAL SECURITY TAXES-P	0.00	2,418.26
WAGES & SALARIES PRODUCTION-P	0.00	28,843.19
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	0.00	629.17
	<hr/>	
TOTAL EXPENSES	3,031.68	58,836.56
	<hr/>	
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,291.53	(\$ 48,493.90)
	<hr/>	