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October 17, 2019

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

We have compiled the accompanying financial statements for the period ending September 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 September are \$149,968.07
2. Total Expenses for the period are \$142,566.70
3. Net Income (Loss) for the period is \$7,401.37
4. YTD Revenue is \$474,313.97
5. YTD Expenses are \$408,442.45
6. YTD Net Income (Loss) is \$65,871.52
7. The reconciled checking balance is \$476,968.57

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
September 30, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		476,968.57
CASH IN BANK - CUST DEPOSITS		28,444.56
CASH IN BANK - CAPITAL IMP		246,717.60
CASH FUND 492-W		106,503.86
WASHBURN PARCEL FUND 488-W		1,086.16
CASH FUND 494-W		58,785.43
CASH FUND 494-S		58,316.68
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,064.42
CASH FISCAL AGENT FUND 495-P		76,521.25
CASH FISCAL AGENT FUND 493-S		24,610.30
ACCOUNTS RECEIVABLE		168,204.15
RETURNED CHECK		176.49
RETURNED CHECK		197.82
RETURNED CHECK		36.00
AR COMP GEN LATE FEES		<u>10,799.21</u>

Total Current Assets

1,283,489.60

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	(2,622,110.99)	
ACCUMULATED DEPRECIATION-S	(3,399,052.99)	
ACCUMULATED DEPRECIATION-P	<u>(698,109.99)</u>	
Total Property and Equipment		4,482,401.47
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>\$ 6,056,420.07</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 67,249.90	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	21,914.55	
INSURANCE WITHHOLDINGS	(1,236.00)	
FICA TAXES PAYABLE W-S-P	0.07	
STATE WITHHELD PAYABLE	0.02	
SDI WITHHELD PAYABLE	0.03	
UNION DUES	135.00	
CAL- PERS	626.00	
CUSTOMER DEPOSITS-W	8,144.46	
CUSTOMER DEPOSITS-S	12,743.92	
CUSTOMER DEPOSITS-P	2,716.07	
DEFERRED REVENUE - P	<u>2,091.00</u>	
Total Current Liabilities		150,965.90
Long-Term Liabilities		
LOAN - KS STATE BANK	12,915.58	
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	<u>10,497.00</u>	
Total Long-Term Liabilities		<u>908,381.58</u>
Total Liabilities		1,059,347.48
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>65,871.52</u>	
Total Capital		<u>4,997,072.59</u>
Total Liabilities & Capital		<u>\$ 6,056,420.07</u>

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 48,705.36	32.48	\$ 158,225.88	33.36
RESIDENTIAL INCOME-S	42,726.90	28.49	128,039.47	26.99
RESIDENTIAL INCOME-P	8,258.98	5.51	24,796.98	5.23
COMMERCIAL INCOME-W	35,094.54	23.40	109,208.35	23.02
COMMERCIAL INCOME-S	10,146.74	6.77	31,579.85	6.66
COMMERCIAL INCOME-P	1,036.80	0.69	3,105.52	0.65
SWIMMING LESSONS	630.00	0.42	5,180.00	1.09
MOMMY & ME	0.00	0.00	160.00	0.03
LITTLE SWIMMERS	2.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,264.00	0.27
GATE FEES-P	73.00	0.05	1,659.00	0.35
POOL PASS PURCHASES	0.00	0.00	240.00	0.05
VENDING INCOME-P	778.00	0.52	778.00	0.16
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	5.00	0.00	970.00	0.20
POOL DONATIONS	0.00	0.00	405.00	0.09
POOL RENTAL FEES	870.75	0.58	1,924.75	0.41
MISCELLANEOUS INCOME - W	0.00	0.00	593.06	0.13
MISCELLANEOUS INCOME - S	0.00	0.00	593.07	0.13
OTHER BILLED INCOME-W	25.00	0.02	75.00	0.02
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.31
SERVICE CHARGE INCOME-W	187.50	0.13	337.50	0.07
SERVICE CHARGE INCOME-S	187.50	0.13	337.50	0.07
LATE FEE INCOME-W	1,240.00	0.83	3,270.00	0.69
	<u>149,968.07</u>	100.00	<u>474,313.97</u>	100.00
Total Revenues				
Cost of Sales				
<u>0.00</u>				
Total Cost of Sales				
<u>0.00</u>				
Gross Profit				
<u>149,968.07</u> 100.00 <u>474,313.97</u> 100.00				
Expenses				
AUDIT-W	6,250.00	4.17	6,250.00	1.32
AUDIT-S	6,250.00	4.17	6,250.00	1.32
BANK FEES-W	39.60	0.03	150.65	0.03
BANK FEES-S	39.59	0.03	150.65	0.03
CHEMICALS-S	0.00	0.00	2,215.70	0.47
CHEMICALS-P	0.00	0.00	158.98	0.03
DEPRECIATION EXPENSE-W	9,083.33	6.06	27,249.99	5.75
DEPRECIATION EXPENSE-S	9,583.33	6.39	28,749.99	6.06
DEPRECIATION EXPENSE-P	2,833.33	1.89	8,499.99	1.79
DUES, FEES & SUBSCRIPTIONS-W	125.00	0.08	2,174.39	0.46
DUES, FEES & SUBSCRIPTIONS-S	125.00	0.08	2,174.40	0.46
ENGINEERING FEES-W	2,876.37	1.92	7,434.87	1.57
ENGINEERING FEES-S	4,364.38	2.91	6,969.88	1.47
GAS, FUEL & OIL-W	425.38	0.28	1,505.24	0.32

	Current Month		Year to Date	
GAS, FUEL & OIL-S	425.38	0.28	1,505.29	0.32
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	3,848.38	2.57	11,545.14	2.43
HEALTH INSURANCE-S	3,848.38	2.57	11,545.14	2.43
INTEREST EXPENSE-W	315.71	0.21	483.07	0.10
INTEREST EXPENSE-S	257.11	0.17	424.47	0.09
LAB SUPPLIES-S	574.86	0.38	800.59	0.17
OFFICE SUPPLIES-W	1,318.57	0.88	2,427.20	0.51
OFFICE SUPPLIES-S	1,318.62	0.88	2,427.29	0.51
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.03
OFFICE EQUIP LEASE-W	152.29	0.10	456.87	0.10
OFFICE EQUIP LEASE-S	152.30	0.10	456.90	0.10
OPERATING EXPENSE-W	823.96	0.55	2,464.14	0.52
OPERATING EXPENSE-S	1,415.98	0.94	3,502.00	0.74
OPERATING EXPENSE-P	0.00	0.00	310.00	0.07
PERS RETIREMENT-W	3,683.51	2.46	11,067.29	2.33
PERS RETIREMENT-S	3,683.53	2.46	11,067.38	2.33
PG&E PUMPING COSTS-W	23,707.86	15.81	72,895.32	15.37
PG&E PUMPING COSTS-S	10,670.95	7.12	33,125.57	6.98
PG&E OFFICE UTILITIES-W	221.28	0.15	660.18	0.14
PG&E OFFICE UTILITIES-S	221.28	0.15	660.18	0.14
PG&E POOL UTILITIES	470.10	0.31	1,589.22	0.34
PROFESSIONAL FEES-W	500.00	0.33	1,705.00	0.36
PROFESSIONAL FEES-S	570.00	0.38	1,915.00	0.40
R&M INFRASTRUCTURE-W	3,560.16	2.37	8,866.99	1.87
R&M INFRASTRUCTURE-S	1,795.35	1.20	5,531.93	1.17
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.01
RENTAL OF EQUIPMENT-W	0.00	0.00	209.39	0.04
REPAIRS/MAINT BLDG-W	0.00	0.00	175.19	0.04
REPAIRS/MAINT BLDG-S	0.00	0.00	305.02	0.06
REPAIRS/MAINT BLDG-P	50.00	0.03	100.00	0.02
REPAIRS/MAINT EQUIP-W	(184.00)	(0.12)	1,114.48	0.23
REPAIRS/MAINT EQUIP-S	(184.00)	(0.12)	1,114.49	0.23
TOOLS-W	26.09	0.02	309.82	0.07
TOOLS-S	0.00	0.00	282.52	0.06
TOOLS-P	0.00	0.00	53.64	0.01
SOCIAL SECURITY TAXES-W	1,098.71	0.73	3,422.35	0.72
SOCIAL SECURITY TAXES-S	1,049.14	0.70	2,977.08	0.63
SOCIAL SECURITY TAXES-P	142.43	0.09	1,362.49	0.29
TELEPHONE-W	449.12	0.30	1,347.60	0.28
TELEPHONE-S	449.12	0.30	1,347.63	0.28
TESTING EXPENSE-W	134.40	0.09	268.80	0.06
TESTING EXPENSE-S	607.00	0.40	1,552.00	0.33
TRAVEL EXPENSE-W	45.59	0.03	45.59	0.01
TRAVEL EXPENSE-S	45.59	0.03	45.59	0.01
VEHICLE REPAIRS & MAINT-W	240.52	0.16	473.06	0.10
VEHICLE REPAIRS & MAINT-S	310.71	0.21	543.26	0.11
WAGES & SALARIES PRODUCTION-W	11,105.27	7.41	29,531.33	6.23
WAGES & SALARIES PRODUCTION-S	11,196.21	7.47	30,780.40	6.49
WAGES & SALARIES PRODUCTION-P	3,351.94	2.24	26,167.76	5.52
OVERTIME PAID-W	278.09	0.19	742.42	0.16
OVERTIME PAID-S	1,052.53	0.70	3,803.78	0.80
OVERTIME PAID-P	22.98	0.02	1,308.56	0.28
SICK PAY-W	119.44	0.08	663.67	0.14
SICK PAY-S	119.44	0.08	663.67	0.14

	Current Month		Year to Date	
SICK PAY-P	0.00	0.00	113.31	0.02
VACATION PAY-W	933.66	0.62	2,300.64	0.49
VACATION PAY-S	933.66	0.62	2,300.65	0.49
STAND BY TIME PAID-W	412.50	0.28	1,215.00	0.26
STAND BY TIME PAID-S	412.50	0.28	1,215.00	0.26
WORKERS COMP-W	1,380.42	0.92	1,380.42	0.29
WORKERS COMP-S	1,042.36	0.70	1,042.36	0.22
WORKERS COMP-P	394.41	0.26	394.41	0.08
PENALTIES & FINES	0.00	0.00	200.00	0.04
	<u>142,566.70</u>	<u>95.06</u>	<u>408,442.45</u>	<u>86.11</u>
Total Expenses				
Net Income	<u>\$ 7,401.37</u>	<u>4.94</u>	<u>\$ 65,871.52</u>	<u>13.89</u>

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 48,705.36	\$ 44,368.06	\$ 158,225.88	\$ 139,884.82
RESIDENTIAL INCOME-S	42,726.90	43,645.15	128,039.47	131,811.02
RESIDENTIAL INCOME-P	8,258.98	8,261.20	24,796.98	24,850.19
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	35,094.54	24,142.47	109,208.35	112,019.81
COMMERCIAL INCOME-S	10,146.74	10,097.16	31,579.85	30,824.16
COMMERCIAL INCOME-P	1,036.80	1,020.00	3,105.52	3,069.29
SWIMMING LESSONS	630.00	0.00	5,180.00	4,380.00
MOMMY & ME	0.00	0.00	160.00	80.00
LITTLE SWIMMERS	2.00	0.00	46.00	46.00
NIGHT SWIM	0.00	0.00	1,264.00	1,072.00
GATE FEES-P	73.00	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	778.00	0.00	778.00	668.50
REPLACEMENT PASSES-P	0.00	0.00	65.00	40.00
AQUATIC PASS	5.00	0.00	970.00	730.00
POOL DONATIONS	0.00	0.00	405.00	90.00
POOL RENTAL FEES	870.75	225.00	1,924.75	4,124.50
MISCELLANEOUS INCOME - W	0.00	0.03	593.06	0.03
MISCELLANEOUS INCOME - S	0.00	0.03	593.07	0.03
OTHER BILLED INCOME-W	25.00	229.33	75.00	1,432.33
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.00
SERVICE CHARGE INCOME-W	187.50	262.50	337.50	625.00
SERVICE CHARGE INCOME-S	187.50	262.50	337.50	625.00
LATE FEE INCOME-W	1,240.00	870.00	3,270.00	2,710.00
Total Revenues	149,968.07	133,383.43	474,313.97	511,334.68
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	149,968.07	133,383.43	474,313.97	511,334.68
Expenses				
AUDIT-W	6,250.00	0.00	6,250.00	525.00
AUDIT-S	6,250.00	0.00	6,250.00	525.00
BANK FEES-W	39.60	71.84	150.65	203.11
BANK FEES-S	39.59	71.84	150.65	203.12
CHEMICALS-W	0.00	0.00	0.00	83.64
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	9,083.33	9,083.33	27,249.99	27,249.99
DEPRECIATION EXPENSE-S	9,583.33	9,583.33	28,749.99	28,749.99
DEPRECIATION EXPENSE-P	2,833.33	2,833.33	8,499.99	8,499.99

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
DUES, FEES & SUBSCRIPTIONS-W	125.00	0.00	2,174.39	1,768.82
DUES, FEES & SUBSCRIPTIONS-S	125.00	0.00	2,174.40	1,768.82
ENGINEERING FEES-W	2,876.37	356.00	7,434.87	2,269.50
ENGINEERING FEES-S	4,364.38	439.47	6,969.88	1,462.97
GAS, FUEL & OIL-W	425.38	471.16	1,505.24	1,336.17
GAS, FUEL & OIL-S	425.38	471.17	1,505.29	1,336.19
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	3,848.38	3,848.38	11,545.14	11,545.14
HEALTH INSURANCE-S	3,848.38	3,848.38	11,545.14	11,545.14
INTEREST EXPENSE-W	315.71	129.19	483.07	406.12
INTEREST EXPENSE-S	257.11	129.20	424.47	406.14
LAB SUPPLIES-S	574.86	0.00	800.59	300.76
MEALS EXPENSE-W	0.00	29.78	0.00	46.54
MEALS EXPENSE-S	0.00	29.79	0.00	46.56
OFFICE SUPPLIES-W	1,318.57	331.67	2,427.20	867.37
OFFICE SUPPLIES-S	1,318.62	341.79	2,427.29	877.50
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	152.29	152.29	456.87	304.58
OFFICE EQUIP LEASE-S	152.30	152.30	456.90	304.60
OPERATING EXPENSE-W	823.96	973.76	2,464.14	2,872.63
OPERATING EXPENSE-S	1,415.98	1,360.38	3,502.00	3,432.81
OPERATING EXPENSE-P	0.00	0.00	310.00	740.82
PERS RETIREMENT-W	3,683.51	3,154.75	11,067.29	9,582.14
PERS RETIREMENT-S	3,683.53	3,154.78	11,067.38	9,582.20
PERMITS/LICENSES/FEES-W	0.00	50.00	0.00	50.00
PERMITS/LICENSES/FEES-S	0.00	50.00	0.00	145.00
PG&E PUMPING COSTS-W	23,707.86	21,538.60	72,895.32	56,893.70
PG&E PUMPING COSTS-S	10,670.95	10,827.54	33,125.57	27,211.75
PG&E OFFICE UTILITIES-W	221.28	166.67	660.18	568.99
PG&E OFFICE UTILITIES-S	221.28	166.67	660.18	569.00
PG&E POOL UTILITIES	470.10	2,505.70	1,589.22	7,666.90
PROFESSIONAL FEES-W	500.00	2,573.36	1,705.00	3,628.36
PROFESSIONAL FEES-S	570.00	2,619.37	1,915.00	3,764.37
R&M INFRASTRUCTURE-W	3,560.16	433.07	8,866.99	1,832.96
R&M INFRASTRUCTURE-S	1,795.35	69.07	5,531.93	217.72
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	0.00	54.15	209.39	158.41
REPAIRS/MAINT BLDG-W	0.00	1,108.93	175.19	1,585.26
REPAIRS/MAINT BLDG-S	0.00	1,255.22	305.02	2,204.65
REPAIRS/MAINT BLDG-P	50.00	50.00	100.00	150.00
REPAIRS/MAINT EQUIP-W	(184.00)	0.00	1,114.48	820.48
REPAIRS/MAINT EQUIP-S	(184.00)	0.00	1,114.49	820.53
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	509.61
SEMINARS & EDUCATION-P	0.00	0.00	0.00	300.00
TOOLS-W	26.09	102.21	309.82	2,564.87
TOOLS-S	0.00	48.97	282.52	90.80
TOOLS-P	0.00	0.00	53.64	6.69
SOCIAL SECURITY TAXES-W	1,098.71	899.92	3,422.35	2,694.27
SOCIAL SECURITY TAXES-S	1,049.14	1,081.50	2,977.08	3,061.53
SOCIAL SECURITY TAXES-P	142.43	273.09	1,362.49	2,281.33
TELEPHONE-W	449.12	415.45	1,347.60	1,259.12
TELEPHONE-S	449.12	415.47	1,347.63	1,259.15
TESTING EXPENSE-W	134.40	128.00	268.80	477.00
TESTING EXPENSE-S	607.00	418.80	1,552.00	1,285.40

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
TRAVEL EXPENSE-W	45.59	0.00	45.59	0.00
TRAVEL EXPENSE-S	45.59	0.00	45.59	0.00
VEHICLE REPAIRS & MAINT-W	240.52	55.49	473.06	551.28
VEHICLE REPAIRS & MAINT-S	310.71	55.51	543.26	551.35
WAGES & SALARIES PRODUCTION-W	11,105.27	10,395.98	29,531.33	31,268.69
WAGES & SALARIES PRODUCTION-S	11,196.21	11,850.45	30,780.40	31,169.98
WAGES & SALARIES PRODUCTION-P	3,351.94	3,570.33	26,167.76	26,739.83
OVERTIME PAID-W	278.09	286.41	742.42	857.42
OVERTIME PAID-S	1,052.53	1,204.74	3,803.78	3,996.46
OVERTIME PAID-P	22.98	0.00	1,308.56	965.39
SICK PAY-W	119.44	445.21	663.67	1,083.90
SICK PAY-S	119.44	445.21	663.67	1,083.88
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	933.66	223.64	2,300.64	2,294.94
VACATION PAY-S	933.66	223.63	2,300.65	2,294.91
STAND BY TIME PAID-W	412.50	412.50	1,215.00	1,192.50
STAND BY TIME PAID-S	412.50	412.50	1,215.00	1,192.50
WORKERS COMP-W	1,380.42	0.00	1,380.42	2,202.10
WORKERS COMP-S	1,042.36	0.00	1,042.36	1,662.81
WORKERS COMP-P	394.41	0.00	394.41	629.17
PENALTIES & FINES	0.00	400.00	200.00	564.66
Total Expenses	142,566.70	118,251.27	408,442.45	365,209.29
Net Income	\$ 7,401.37	\$ 15,132.16	\$ 65,871.52	\$ 146,125.39

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		414,267.04
Add: Cash Receipts		178,196.43
Less: Cash Disbursements		(107,433.49)
Add (Less) Other		<u>(8,061.41)</u>
Ending GL Balance		<u><u>476,968.57</u></u>
Ending Bank Balance		471,366.70
Add back deposits in transit		
	Jul 19, 2019	150.00
	Sep 30, 2019	1,344.76
	Sep 30, 2019	225.78
	Sep 30, 2019	291.28
	Sep 30, 2019	102.62
	Sep 30, 2019	232.00
	Sep 30, 2019	<u>4,456.82</u>
Total deposits in transit		6,803.26
(Less) outstanding checks		
	Sep 26, 2019 1160	(254.99)
	Sep 26, 2019 1161	(0.68)
	Sep 26, 2019 1162	(65.78)
	Sep 26, 2019 1163	(14.10)
	Sep 20, 2019 28748	(175.00)
	Sep 20, 2019 28750	(50.00)
	Sep 6, 2019 9844	<u>(244.25)</u>
Total outstanding checks		(804.80)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>(396.59)</u>
Ending GL Balance		<u><u>476,968.57</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
9837	9/6/19	MIKE A. SKELLY	10300.0	2,283.59
9838	9/6/19	KEITH T. MOORE	10300.0	1,511.73
9839	9/6/19	WILLIE L. LYONS	10300.0	1,230.39
9840	9/6/19	MARGARITA ANGEL	10300.0	1,037.99
9841	9/6/19	AMANDA R. ROGERS	10300.0	1,339.18
9842	9/6/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9843	9/6/19	STEPHANIE A. MCQUADE	10300.0	1,234.68
9844	9/6/19	BRYAN BANOS	10300.0	244.25
9845	9/6/19	TAIRIN D. DAUM	10300.0	442.76
9846	9/6/19	ASHLEY V. DAVIES	10300.0	131.49
9847	9/6/19	CASSANDRA L. TAYLOR	10300.0	508.44
EFT 090619	9/6/19	CalPERS	10300.0	5,572.27
EFT 090419	9/6/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,360.23
EFT 091019	9/10/19	NOR CAL LABORERS	10300.0	7,260.00
28729	9/12/19	AIR GAS USA	10300.0	60.60
28730	9/12/19	AT&T MOBILITY	10300.0	125.06
28731	9/12/19	BACKFLOW APPARATUS & VALVE CO	10300.0	37.87
28732	9/12/19	BURNEY AUTO PARTS	10300.0	694.32
28733	9/12/19	BURNEY SAW SHOP	10300.0	37.50
28734	9/12/19	FRONTIER COMMUNICATIONS	10300.0	772.75
28735	9/12/19	HOVIS HARDWARE	10300.0	416.65
28736	9/12/19	LAWSON PRODUCTS	10300.0	379.39
28737	9/12/19	LES SCHWAB TIRE CENTER	10300.0	1,842.28
28738	9/12/19	NAPA SIERRA	10300.0	232.61
28739	9/12/19	OFFICE DEPOT	10300.0	245.80
28740	9/12/19	PACKWAY MATERIALS, INC	10300.0	94.69
28741	9/12/19	PETERSON CAT	10300.0	1,239.23
28742	9/12/19	PRECISION LUBE EXPRESS	10300.0	133.47
28744	9/12/19	DO IT BEST VALLEY HARDWARE	10300.0	124.77
28732V	9/12/19	BURNEY AUTO PARTS	10300.0	-694.32
28745	9/12/19	BURNEY DISPOSAL	10300.0	694.32
28743	9/12/19	SDRMA	10300.0	42,287.85
28746	9/13/19	ARAMARK	10300.0	532.00
EFT 091919	9/19/19	KS STATEBANK	10300.0	3,171.27
9848	9/20/19	MIKE A. SKELLY	10300.0	1,772.90
9849	9/20/19	KEITH T. MOORE	10300.0	1,511.73
9850	9/20/19	WILLIE L. LYONS	10300.0	1,522.40
9851	9/20/19	MARGARITA ANGEL	10300.0	1,037.99
9852	9/20/19	AMANDA R. ROGERS	10300.0	1,339.18
9853	9/20/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9854	9/20/19	STEPHANIE A. MCQUADE	10300.0	1,060.08
28747	9/20/19	BASIC LABORATORY, INC.	10300.0	134.40
28748	9/20/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28749	9/20/19	FERGUSON ENTERPRISES INC #1423	10300.0	1,458.90
28750	9/20/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28751	9/20/19	PACE ENGINEERING	10300.0	7,240.75
28752	9/20/19	RAY MORGAN COMPANY	10300.0	45.00
28753	9/20/19	SDRMA	10300.0	2,817.19
28754	9/20/19	STATEWIDE TRAFFIC SAFETY & SIGNS	10300.0	527.98
28755	9/20/19	UPEC 792	10300.0	285.00
28756	9/20/19	FIRST NATIONAL BANK OMAHA	10300.0	212.49
EFT 092019	9/20/19	TESORO COMMERCIAL FLEET	10300.0	1,190.55
EFT 092319	9/23/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,327.26
EFT 092519	9/25/19	TAMCO	10300.0	304.59
1159	9/26/19	GREG GORDON	10300.0	254.99
1160	9/26/19	GREG GORDON	10300.0	254.99
1161	9/26/19	KYLE & ALEX TAYLOR	10300.0	0.68
1162	9/26/19	BOB PARRISH	10300.0	65.78

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
1163	9/26/19	OPAL NALTON	10300.0	14.10
1159V	9/26/19	GREG GORDON	10300.0	-254.99
Total				<u>107,433.49</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	26,644.56
Add: Cash Receipts	2,100.00
Less: Cash Disbursements	
Add (Less) Other	(300.00)
Ending GL Balance	28,444.56
Ending Bank Balance	28,691.77
Add back deposits in transit	
Sep 26, 2019	100.00
Sep 26, 2019	100.00
Sep 26, 2019	100.00
Total deposits in transit	300.00
(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)
Total outstanding checks	(447.21)
Add (Less) Other	
Total other	
Unreconciled difference	(100.00)
Ending GL Balance	28,444.56

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2019
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: September 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		<u>246,717.60</u>
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		<u>0.00</u>
Ending GL Balance		<u>246,717.60</u>

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Three Months Ending September 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	48,705.36	158,225.88
COMMERCIAL INCOME-W	35,094.54	109,208.35
MISCELLANEOUS INCOME - W	0.00	593.06
OTHER BILLED INCOME-W	25.00	75.00
SERVICE CHARGE INCOME-W	187.50	337.50
LATE FEE INCOME-W	1,240.00	3,270.00
	85,252.40	271,709.79
TOTAL REVENUES	85,252.40	271,709.79
 <u>WATER EXPENSES</u>		
AUDIT-W	6,250.00	6,250.00
BANK FEES-W	39.60	150.65
DEPRECIATION EXPENSE-W	9,083.33	27,249.99
DUES, FEES & SUBSCRIPTIONS-W	125.00	2,174.39
ENGINEERING FEES-W	2,876.37	7,434.87
GAS, FUEL & OIL-W	425.38	1,505.24
HEALTH INSURANCE-W	3,848.38	11,545.14
INTEREST EXPENSE-W	315.71	483.07
OFFICE SUPPLIES-W	1,318.57	2,427.20
OFFICE EQUIP LEASE-W	152.29	456.87
OPERATING EXPENSE-W	823.96	2,464.14
PERS RETIREMENT-W	3,683.51	11,067.29
PG&E PUMPING COSTS-W	23,707.86	72,895.32
PG&E OFFICE UTILITIES-W	221.28	660.18
PROFESSIONAL FEES-W	500.00	1,705.00
R&M INFRASTRUCTURE-W	3,560.16	8,866.99
RENTAL OF EQUIPMENT-W	0.00	209.39
REPAIRS/MAINT BLDG-W	0.00	175.19
REPAIRS/MAINT EQUIP-W	(184.00)	1,114.48
TOOLS-W	26.09	309.82
SOCIAL SECURITY TAXES-W	1,098.71	3,422.35
TELEPHONE-W	449.12	1,347.60
TESTING EXPENSE-W	134.40	268.80
TRAVEL EXPENSE-W	45.59	45.59
VEHICLE REPAIRS & MAINT-W	240.52	473.06
WAGES & SALARIES PRODUCTION-W	11,105.27	29,531.33
OVERTIME PAID-W	278.09	742.42
SICK PAY-W	119.44	663.67
VACATION PAY-W	933.66	2,300.64
STAND BY TIME PAID-W	412.50	1,215.00
WORKERS COMP-W	1,380.42	1,380.42
PENALTIES & FINES	0.00	200.00
	72,971.21	200,736.10
TOTAL EXPENSES	72,971.21	200,736.10
 NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 12,281.19	\$ 70,973.69

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See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Three Months Ending September 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	42,726.90	128,039.47
COMMERCIAL INCOME-S	10,146.74	31,579.85
MISCELLANEOUS INCOME - S	0.00	593.07
OTHER BILLED INCOME-S	0.00	1,460.04
SERVICE CHARGE INCOME-S	187.50	337.50
	53,061.14	162,009.93
TOTAL REVENUES	53,061.14	162,009.93
 <u>SEWER EXPENSES</u>		
AUDIT-S	6,250.00	6,250.00
BANK FEES-S	39.59	150.65
CHEMICALS-S	0.00	2,215.70
DEPRECIATION EXPENSE-S	9,583.33	28,749.99
DUES, FEES & SUBSCRIPTIONS-S	125.00	2,174.40
ENGINEERING FEES-S	4,364.38	6,969.88
GAS, FUEL & OIL-S	425.38	1,505.29
HEALTH INSURANCE-S	3,848.38	11,545.14
INTEREST EXPENSE-S	257.11	424.47
LAB SUPPLIES-S	574.86	800.59
OFFICE SUPPLIES-S	1,318.62	2,427.29
OFFICE EQUIP LEASE-S	152.30	456.90
OPERATING EXPENSE-S	1,415.98	3,502.00
PERS RETIREMENT-S	3,683.53	11,067.38
PG&E PUMPING COSTS-S	10,670.95	33,125.57
PG&E OFFICE UTILITIES-S	221.28	660.18
PROFESSIONAL FEES-S	570.00	1,915.00
R&M INFRASTRUCTURE-S	1,795.35	5,531.93
REPAIRS/MAINT BLDG-S	0.00	305.02
REPAIRS/MAINT EQUIP-S	(184.00)	1,114.49
TOOLS-S	0.00	282.52
SOCIAL SECURITY TAXES-S	1,049.14	2,977.08
TELEPHONE-S	449.12	1,347.63
TESTING EXPENSE-S	607.00	1,552.00
TRAVEL EXPENSE-S	45.59	45.59
VEHICLE REPAIRS & MAINT-S	310.71	543.26
WAGES & SALARIES PRODUCTION-S	11,196.21	30,780.40
OVERTIME PAID-S	1,052.53	3,803.78
SICK PAY-S	119.44	663.67
VACATION PAY-S	933.66	2,300.65
STAND BY TIME PAID-S	412.50	1,215.00
WORKERS COMP-S	1,042.36	1,042.36
	62,330.30	167,445.81
TOTAL EXPENSES	62,330.30	167,445.81
 NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 9,269.16)	(\$ 5,435.88)

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Three Months Ending September 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,258.98	24,796.98
COMMERCIAL INCOME-P	1,036.80	3,105.52
SWIMMING LESSONS	630.00	5,180.00
MOMMY & ME	0.00	160.00
LITTLE SWIMMERS	2.00	46.00
NIGHT SWIM	0.00	1,264.00
GATE FEES-P	73.00	1,659.00
POOL PASS PURCHASES	0.00	240.00
VENDING INCOME-P	778.00	778.00
REPLACEMENT PASSES-P	0.00	65.00
AQUATIC PASS	5.00	970.00
POOL DONATIONS	0.00	405.00
POOL RENTAL FEES	870.75	1,924.75
	<hr/>	<hr/>
TOTAL REVENUES	11,654.53	40,594.25
	<hr/>	<hr/>
<u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	158.98
DEPRECIATION EXPENSE-P	2,833.33	8,499.99
GAS, FUEL & OIL-P	0.00	19.28
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	0.00	310.00
PG&E POOL UTILITIES	470.10	1,589.22
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	100.00
TOOLS-P	0.00	53.64
SOCIAL SECURITY TAXES-P	142.43	1,362.49
WAGES & SALARIES PRODUCTION-P	3,351.94	26,167.76
OVERTIME PAID-P	22.98	1,308.56
SICK PAY - P	0.00	113.31
WORKERS COMP-P	394.41	394.41
	<hr/>	<hr/>
TOTAL EXPENSES	7,265.19	40,260.54
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 4,389.34	\$ 333.71
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