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December 23, 2021

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, 2021. 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 \$320,515.64
2. Total Expenses for the period are \$129,346.81
3. Net Income (Loss) for the period is \$191,168.83
4. YTD Revenue is \$1,131,907.56
5. YTD Expenses are \$676,496.51
6. YTD Net Income (Loss) is \$455,411.05
7. The reconciled checking balance is \$406,818.81

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, 2021

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		406,818.81
CASH IN BANK - CUST DEPOSITS		28,331.48
CASH IN BANK - CAPITAL IMP		200,073.91
PARK RESERVE 29160		1,104.87
WATER RESERVE 29170		108,140.41
SEWER RESERVE 29180		24,988.47
CASH FISCAL AGENT 4		17,707.10
WATER/SWR EQUIP RESERVE 29190		199,450.76
WATER/SWR EQUIP RESERVE 29190		199,450.76
WTR/SWR CAPITAL IMPR RES 29210		110,168.30
WTR/SWR CAPITAL IMPR RES 29210		110,168.30
ACCOUNTS RECEIVABLE		171,947.15
RETURNED CHECK		868.33
RETURNED CHECK		663.63
RETURNED CHECK		105.55
AR COMP GEN LATE FEES		<u>18,469.36</u>

Total Current Assets

1,598,807.19

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	2,286,827.16
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	149,315.92
EQUIPMENT-SEWER	222,358.67
EQUIPMENT-POOL	42,242.11
EQUIPMENT GRANT-P	464,076.71
OFFICE FURNITURE/EQUIPMENT-W	10,396.20
OFFICE FURNITURE/EQUIPMENT-S	16,851.36
OFFICE FURNITURE/EQUIPMENT-P	3,991.97
VEHICLES-W	95,198.87

VEHICLES-S	99,283.74	
WORK IN PROGRESS - W	374,804.25	
WORK IN PROGRESS - S	1,107,866.11	
WORK IN PROGRESS - POOL	75,961.58	
ACCUMULATED DEPRECIATION-W	(2,857,405.25)	
ACCUMULATED DEPRECIATION-S	(3,656,789.11)	
ACCUMULATED DEPRECIATION-P	(773,896.14)	
	<u>                    </u>	
Total Property and Equipment		5,049,161.41
Other Assets		
DEFERRED OUTFLOWS-W	78,724.00	
DEFERRED OUTFLOWS-S	91,747.00	
DEFERRED OUTFLOWS-P	22,150.00	
	<u>                    </u>	
Total Other Assets		<u>192,621.00</u>
Total Assets		<u>\$ 6,840,589.60</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 59,779.83	
ACCRUED VACATION PAYABLE	26,376.98	
FICA TAXES PAYABLE W-S-P	(0.02)	
SDI WITHHELD PAYABLE	0.04	
UNION DUES	427.50	
CAL- PERS	122.99	
CUSTOMER DEPOSITS-W	9,168.73	
CUSTOMER DEPOSITS-S	11,991.18	
CUSTOMER DEPOSITS-P	2,574.07	
DEFERRED REVENUE - W	156,054.00	
DEFERRED REVENUE - S	140,000.00	
	<u>                    </u>	
Total Current Liabilities		406,495.30
Long-Term Liabilities		
NET PENSION LIABILITY-W	358,690.00	
NET PENSION LIABILITY-S	418,026.00	
NET PENSION LIABILITY-P	100,921.00	
DEFERRED INFLOWS-W	19,136.00	
DEFERRED INFLOWS-S	22,301.00	
DEFERRED INFLOWS-P	5,384.00	
	<u>                    </u>	
Total Long-Term Liabilities		<u>924,458.00</u>
Total Liabilities		1,330,953.30
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	415,636.07	
	<u>455,411.05</u>	
 Total Capital		<u>5,509,636.30</u>
 Total Liabilities & Capital		<u>\$ 6,840,589.60</u>

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BURNEY WATER DISTRICT  
Income Statement  
For the Five Months Ending November 30, 2021

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 34,222.23	10.68	\$ 243,010.10	21.47
RESIDENTIAL INCOME-S	43,956.59	13.71	220,737.30	19.50
RESIDENTIAL INCOME-P	8,280.83	2.58	41,661.79	3.68
GRANT MONEY-W	11,881.00	3.71	11,881.00	1.05
GRANT MONEY-S	178,301.00	55.63	344,877.00	30.47
COMMERCIAL INCOME-W	30,121.28	9.40	162,002.98	14.31
COMMERCIAL INCOME-S	7,915.97	2.47	44,126.92	3.90
COMMERCIAL INCOME-P	1,062.21	0.33	5,334.21	0.47
SWIMMING LESSONS	0.00	0.00	5,145.00	0.45
MOMMY & ME	0.00	0.00	160.00	0.01
LITTLE SWIMMERS	0.00	0.00	38.00	0.00
NIGHT SWIM	0.00	0.00	920.00	0.08
GATE FEES-P	0.00	0.00	1,739.00	0.15
POOL PASS PURCHASES	0.00	0.00	429.00	0.04
VENDING INCOME-P	0.00	0.00	492.00	0.04
REPLACEMENT PASSES-P	0.00	0.00	15.00	0.00
AQUATIC PASS	0.00	0.00	1,400.00	0.12
POOL DONATIONS	0.00	0.00	325.00	0.03
POOL RENTAL FEES	0.00	0.00	5,100.00	0.45
MISCELLANEOUS INCOME - W	129.06	0.04	904.68	0.08
MISCELLANEOUS INCOME - S	129.06	0.04	904.68	0.08
MISCELLANEOUS INCOME - P	129.05	0.04	642.15	0.06
OTHER BILLED INCOME-W	1,731.21	0.54	12,736.21	1.13
OTHER BILLED INCOME-S	0.00	0.00	20,145.00	1.78
SERVICE CHARGE INCOME-W	0.00	0.00	50.00	0.00
SERVICE CHARGE INCOME-S	0.00	0.00	50.00	0.00
LATE FEE INCOME-W	1,375.49	0.43	3,645.31	0.32
LATE FEE INCOME-S	1,044.11	0.33	2,767.09	0.24
LATE FEE INCOME-P	210.40	0.07	557.60	0.05
INTEREST INCOME-W	26.15	0.01	68.35	0.01
INTEREST INCOME-S	0.00	0.00	42.19	0.00
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Total Revenues	320,515.64	100.00	1,131,907.56	100.00
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Cost of Sales				
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Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	320,515.64	100.00	1,131,907.56	100.00
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Expenses				
BANK FEES-W	15.00	0.00	45.00	0.00
BANK FEES-S	15.00	0.00	45.00	0.00
CHEMICALS-P	0.00	0.00	4,111.59	0.36
DEPRECIATION EXPENSE-W	9,053.25	2.82	45,266.25	4.00
DEPRECIATION EXPENSE-S	9,878.83	3.08	49,394.15	4.36
DEPRECIATION EXPENSE-P	2,906.42	0.91	14,532.10	1.28
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	9,627.83	0.85

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	5,104.83	0.45
ENGINEERING FEES-W	0.00	0.00	182.75	0.02
ENGINEERING FEES-S	12,666.10	3.95	15,090.60	1.33
GAS, FUEL & OIL-W	690.77	0.22	3,568.31	0.32
GAS, FUEL & OIL-S	690.78	0.22	3,245.53	0.29
HEALTH INSURANCE-W	4,476.50	1.40	20,597.57	1.82
HEALTH INSURANCE-S	4,476.50	1.40	20,597.57	1.82
INTEREST EXPENSE-W	0.00	0.00	5.67	0.00
INTEREST EXPENSE-S	0.00	0.00	3.18	0.00
LAB SUPPLIES-S	211.71	0.07	492.19	0.04
LEGAL EXPENSE-W	0.00	0.00	1,668.50	0.15
MEALS EXPENSE-W	36.92	0.01	75.65	0.01
MEALS EXPENSE-S	36.94	0.01	75.69	0.01
MISC EXPENSE-W	0.00	0.00	50.00	0.00
OFFICE SUPPLIES-W	526.36	0.16	3,313.97	0.29
OFFICE SUPPLIES-S	526.38	0.16	3,299.26	0.29
OFFICE SUPPLIES-P	0.00	0.00	450.73	0.04
OFFICE EQUIP LEASE-S	0.00	0.00	15.39	0.00
OPERATING EXPENSE-W	592.62	0.18	3,917.10	0.35
OPERATING EXPENSE-S	411.82	0.13	4,337.33	0.38
OPERATING EXPENSE-P	0.00	0.00	459.19	0.04
PERS RETIREMENT-W	4,196.65	1.31	22,204.38	1.96
PERS RETIREMENT-S	4,196.68	1.31	22,204.49	1.96
PERMITS/LICENSES/FEES-W	0.00	0.00	10.00	0.00
PERMITS/LICENSES/FEES-S	110.00	0.03	270.00	0.02
PG&E PUMPING COSTS-W	15,315.12	4.78	133,072.64	11.76
PG&E PUMPING COSTS-S	9,125.52	2.85	35,287.32	3.12
PG&E OFFICE UTILITIES-W	416.21	0.13	1,488.07	0.13
PG&E OFFICE UTILITIES-S	416.21	0.13	9,719.27	0.86
PG&E POOL UTILITIES	52.33	0.02	2,227.33	0.20
PROFESSIONAL FEES-W	695.00	0.22	4,056.50	0.36
PROFESSIONAL FEES-S	765.00	0.24	9,037.01	0.80
R&M INFRASTRUCTURE-W	4,044.62	1.26	12,025.10	1.06
R&M INFRASTRUCTURE-S	196.09	0.06	6,053.16	0.53
R&M INFRASTRUCTURE-P	0.00	0.00	853.77	0.08
RENTAL OF EQUIPMENT-W	128.21	0.04	457.13	0.04
RENTAL OF EQUIPMENT-S	59.51	0.02	119.02	0.01
REPAIRS/MAINT BLDG-W	0.00	0.00	64.61	0.01
REPAIRS/MAINT BLDG-S	0.00	0.00	111.87	0.01
REPAIRS/MAINT BLDG-P	50.00	0.02	490.00	0.04
REPAIRS/MAINT EQUIP-W	3,128.41	0.98	3,314.69	0.29
REPAIRS/MAINT EQUIP-S	3,128.44	0.98	3,951.72	0.35
TOOLS-W	309.47	0.10	492.00	0.04
TOOLS-S	230.28	0.07	1,204.65	0.11
TOOLS-P	0.00	0.00	34.73	0.00
SOCIAL SECURITY TAXES-W	1,137.47	0.35	4,797.13	0.42
SOCIAL SECURITY TAXES-S	1,233.00	0.38	5,794.86	0.51
SOCIAL SECURITY TAXES-P	0.00	0.00	3,067.87	0.27
TELEPHONE-W	499.50	0.16	2,462.77	0.22
TELEPHONE-S	499.50	0.16	2,462.78	0.22
TELEPHONE-P	145.27	0.05	756.48	0.07
TESTING EXPENSE-W	153.60	0.05	768.00	0.07
TESTING EXPENSE-S	0.00	0.00	906.50	0.08
TRAVEL EXPENSE-W	41.25	0.01	264.41	0.02
TRAVEL EXPENSE-S	41.25	0.01	74.01	0.01

	Current Month		Year to Date	
VEHICLE REPAIRS & MAINT-W	222.86	0.07	2,100.07	0.19
VEHICLE REPAIRS & MAINT-S	222.88	0.07	2,100.17	0.19
WAGES & SALARIES PRODUCTION-W	15,579.38	4.86	52,916.40	4.67
WAGES & SALARIES PRODUCTION-S	10,413.28	3.25	55,144.32	4.87
WAGES & SALARIES PRODUCTION-P	0.00	0.00	39,524.69	3.49
OVERTIME PAID-W	223.24	0.07	1,729.42	0.15
OVERTIME PAID-S	1,638.06	0.51	8,607.27	0.76
OVERTIME PAID-P	0.00	0.00	617.39	0.05
SICK PAY-W	293.83	0.09	2,453.32	0.22
SICK PAY-S	669.67	0.21	3,072.82	0.27
VACATION PAY-W	1,053.98	0.33	1,770.15	0.16
VACATION PAY-S	678.14	0.21	1,150.61	0.10
COMP TIME TAKEN-W	0.00	0.00	108.75	0.01
STAND BY TIME PAID-W	412.50	0.13	2,235.00	0.20
STAND BY TIME PAID-S	412.50	0.13	2,235.00	0.20
WORKERS COMP-W	0.00	0.00	437.38	0.04
WORKERS COMP-S	0.00	0.00	476.38	0.04
WORKERS COMP-P	0.00	0.00	140.17	0.01
	<u>129,346.81</u>	<u>40.36</u>	<u>676,496.51</u>	<u>59.77</u>
Total Expenses				
Net Income	<u>\$ 191,168.83</u>	<u>59.64</u>	<u>\$ 455,411.05</u>	<u>40.23</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Five Months Ending November 30, 2021

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 34,222.23	\$ 36,019.38	\$ 243,010.10	\$ 249,649.01
RESIDENTIAL INCOME-S	43,956.59	43,780.79	220,737.30	217,829.67
RESIDENTIAL INCOME-P	8,280.83	8,335.90	41,661.79	41,591.77
GRANT MONEY-W	11,881.00	0.00	11,881.00	0.00
GRANT MONEY-S	178,301.00	0.00	344,877.00	0.00
COMMERCIAL INCOME-W	30,121.28	21,510.81	162,002.98	165,172.62
COMMERCIAL INCOME-S	7,915.97	8,717.60	44,126.92	46,599.52
COMMERCIAL INCOME-P	1,062.21	1,049.80	5,334.21	5,260.04
SWIMMING LESSONS	0.00	0.00	5,145.00	4,700.00
MOMMY & ME	0.00	0.00	160.00	40.00
LITTLE SWIMMERS	0.00	0.00	38.00	58.00
NIGHT SWIM	0.00	0.00	920.00	0.00
GATE FEES-P	0.00	0.00	1,739.00	8.00
POOL PASS PURCHASES	0.00	0.00	429.00	0.00
VENDING INCOME-P	0.00	0.00	492.00	0.00
REPLACEMENT PASSES-P	0.00	0.00	15.00	45.00
AQUATIC PASS	0.00	0.00	1,400.00	505.00
POOL DONATIONS	0.00	0.00	325.00	0.00
POOL RENTAL FEES	0.00	0.00	5,100.00	1,425.00
MISCELLANEOUS INCOME - W	129.06	127.50	904.68	710.73
MISCELLANEOUS INCOME - S	129.06	127.50	904.68	705.20
MISCELLANEOUS INCOME - P	129.05	127.50	642.15	660.16
OTHER BILLED INCOME-W	1,731.21	3,951.55	12,736.21	42,466.54
OTHER BILLED INCOME-S	0.00	0.00	20,145.00	1,204.00
SERVICE CHARGE INCOME-W	0.00	12.50	50.00	25.00
SERVICE CHARGE INCOME-S	0.00	12.50	50.00	25.00
LATE FEE INCOME-W	1,375.49	1,282.22	3,645.31	5,551.18
LATE FEE INCOME-S	1,044.11	930.63	2,767.09	4,106.71
LATE FEE INCOME-P	210.40	184.18	557.60	819.14
INTEREST INCOME-W	26.15	9.02	68.35	77.66
INTEREST INCOME-S	0.00	8.33	42.19	76.86
<b>Total Revenues</b>	<b>320,515.64</b>	<b>126,187.71</b>	<b>1,131,907.56</b>	<b>789,311.81</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>320,515.64</b>	<b>126,187.71</b>	<b>1,131,907.56</b>	<b>789,311.81</b>
Expenses				
ADVERTISING-W	0.00	0.00	0.00	25.00
ADVERTISING-S	0.00	0.00	0.00	25.00
BANK FEES-W	15.00	0.00	45.00	30.00
BANK FEES-S	15.00	0.00	45.00	0.00
CHEMICALS-P	0.00	0.00	4,111.59	2,573.20



	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
DEPRECIATION EXPENSE-W	9,053.25	9,053.25	45,266.25	45,266.25
DEPRECIATION EXPENSE-S	9,878.83	9,878.83	49,394.15	49,394.15
DEPRECIATION EXPENSE-P	2,906.42	2,906.42	14,532.10	14,532.10
DUES, FEES & SUBSCRIPTIONS-W	0.00	53.60	9,627.83	4,731.10
DUES, FEES & SUBSCRIPTIONS-S	0.00	53.60	5,104.83	4,731.10
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	0.00	300.00
ENGINEERING FEES-W	0.00	1,771.62	182.75	1,901.24
ENGINEERING FEES-S	12,666.10	1,771.63	15,090.60	1,901.01
GAS, FUEL & OIL-W	690.77	231.04	3,568.31	2,012.74
GAS, FUEL & OIL-S	690.78	231.04	3,245.53	2,012.78
HEALTH INSURANCE-W	4,476.50	4,295.38	20,597.57	21,734.59
HEALTH INSURANCE-S	4,476.50	4,295.38	20,597.57	21,734.59
INTEREST EXPENSE-W	0.00	13.88	5.67	82.26
INTEREST EXPENSE-S	0.00	13.88	3.18	82.27
LAB SUPPLIES-S	211.71	0.00	492.19	583.75
LEGAL EXPENSE-W	0.00	0.00	1,668.50	57.00
LEGAL EXPENSE-S	0.00	0.00	0.00	718.10
MEALS EXPENSE-W	36.92	0.00	75.65	30.92
MEALS EXPENSE-S	36.94	0.00	75.69	9.48
MISC EXPENSE-W	0.00	0.00	50.00	0.00
MISC EXPENSE-S	0.00	0.00	0.00	25.25
OFFICE SUPPLIES-W	526.36	1,244.28	3,313.97	2,781.93
OFFICE SUPPLIES-S	526.38	1,250.76	3,299.26	2,780.05
OFFICE SUPPLIES-P	0.00	0.00	450.73	59.52
OFFICE EQUIP LEASE-W	0.00	122.26	0.00	822.85
OFFICE EQUIP LEASE-S	0.00	122.27	15.39	822.90
OPERATING EXPENSE-W	592.62	569.90	3,917.10	5,056.73
OPERATING EXPENSE-S	411.82	601.87	4,337.33	5,686.62
OPERATING EXPENSE-P	0.00	0.00	459.19	202.68
PERS RETIREMENT-W	4,196.65	4,192.14	22,204.38	21,822.17
PERS RETIREMENT-S	4,196.68	4,192.15	22,204.49	21,822.24
PERMITS/LICENSES/FEES-W	0.00	682.00	10.00	755.97
PERMITS/LICENSES/FEES-S	110.00	23,210.00	270.00	23,223.98
PG&E PUMPING COSTS-W	15,315.12	15,411.02	133,072.64	124,706.79
PG&E PUMPING COSTS-S	9,125.52	11,003.06	35,287.32	52,815.51
PG&E OFFICE UTILITIES-W	416.21	301.80	1,488.07	1,242.77
PG&E OFFICE UTILITIES-S	416.21	301.80	9,719.27	1,242.78
PG&E POOL UTILITIES	52.33	55.19	2,227.33	1,511.27
PROFESSIONAL FEES-W	695.00	624.55	4,056.50	8,748.12
PROFESSIONAL FEES-S	765.00	624.56	9,037.01	9,092.20
R&M INFRASTRUCTURE-W	4,044.62	1,042.74	12,025.10	5,508.83
R&M INFRASTRUCTURE-S	196.09	4,074.19	6,053.16	6,669.95
R&M INFRASTRUCTURE-P	0.00	0.00	853.77	536.11
RENTAL OF EQUIPMENT-W	128.21	120.13	457.13	601.11
RENTAL OF EQUIPMENT-S	59.51	59.51	119.02	12,916.43
REPAIRS/MAINT BLDG-W	0.00	0.00	64.61	429.95
REPAIRS/MAINT BLDG-S	0.00	55.96	111.87	335.23
REPAIRS/MAINT BLDG-P	50.00	50.00	490.00	1,567.35
REPAIRS/MAINT EQUIP-W	3,128.41	162.11	3,314.69	1,198.23
REPAIRS/MAINT EQUIP-S	3,128.44	162.13	3,951.72	1,357.03
SEMINARS & EDUCATION-W	0.00	0.00	0.00	(69.00)
SEMINARS & EDUCATION-S	0.00	0.00	0.00	(69.00)
TOOLS-W	309.47	42.08	492.00	616.14
TOOLS-S	230.28	136.77	1,204.65	953.37

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
TOOLS-P	0.00	0.00	34.73	0.00
SOCIAL SECURITY TAXES-W	1,137.47	1,011.77	4,797.13	5,422.03
SOCIAL SECURITY TAXES-S	1,233.00	1,209.15	5,794.86	6,139.89
SOCIAL SECURITY TAXES-P	0.00	0.00	3,067.87	2,159.21
TELEPHONE-W	499.50	445.61	2,462.77	2,236.41
TELEPHONE-S	499.50	445.61	2,462.78	2,236.45
TELEPHONE-P	145.27	0.00	756.48	0.00
TESTING EXPENSE-W	153.60	167.40	768.00	1,131.00
TESTING EXPENSE-S	0.00	426.00	906.50	1,933.00
TRAVEL EXPENSE-W	41.25	0.00	264.41	0.00
TRAVEL EXPENSE-S	41.25	0.00	74.01	0.00
VEHICLE REPAIRS & MAINT-W	222.86	644.99	2,100.07	1,185.97
VEHICLE REPAIRS & MAINT-S	222.88	670.72	2,100.17	1,211.79
WAGES & SALARIES PRODUCTION-W	15,579.38	11,797.82	52,916.40	55,650.10
WAGES & SALARIES PRODUCTION-S	10,413.28	13,380.89	55,144.32	62,644.73
WAGES & SALARIES PRODUCTION-P	0.00	0.00	39,524.69	31,431.49
OVERTIME PAID-W	223.24	69.81	1,729.42	1,034.71
OVERTIME PAID-S	1,638.06	1,067.75	8,607.27	7,443.91
OVERTIME PAID-P	0.00	0.00	617.39	512.66
OVERTIME PD-DOUBLE S	0.00	0.00	0.00	170.00
SICK PAY-W	293.83	454.87	2,453.32	2,754.58
SICK PAY-S	669.67	454.89	3,072.82	2,754.55
SICK PAY-P	0.00	0.00	0.00	148.50
VACATION PAY-W	1,053.98	490.16	1,770.15	2,256.32
VACATION PAY-S	678.14	490.18	1,150.61	2,256.32
COMP TIME TAKEN-W	0.00	0.00	108.75	0.00
STAND BY TIME PAID-W	412.50	412.50	2,235.00	2,235.00
STAND BY TIME PAID-S	412.50	412.50	2,235.00	2,235.00
WORKERS COMP-W	0.00	0.00	437.38	420.39
WORKERS COMP-S	0.00	0.00	476.38	437.54
WORKERS COMP-P	0.00	0.00	140.17	0.00
Total Expenses	129,346.81	139,037.40	676,496.51	690,284.24
Net Income	\$ 191,168.83	(\$ 12,849.69)	\$ 455,411.05	\$ 99,027.57



BURNEY WATER DISTRICT

Check Register

For the Period From Nov 1, 2021 to Nov 30, 2021

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 110121-1	11/1/21	FIRST NATIONAL BANK OMAHA	10300.0	346.42
EFT 110321-1	11/3/21	NOR CAL LABORERS	10300.0	7,674.00
EFT 110321-1	11/3/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	250.00
EFT 110321-2	11/3/21	CalPERS	10300.0	6,185.75
EFT 110421-1	11/4/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	1,880.60
EFT 110421-2	11/4/21	TESORO COMMERCIAL FLEET	10300.0	1,140.77
29658	11/5/21	AIR GAS USA	10300.0	68.70
29659	11/5/21	AT&T MOBILITY	10300.0	116.90
29660	11/5/21	BASIC LABORATORY, INC.	10300.0	912.80
29661	11/5/21	BATTERY SYSTEMS	10300.0	462.21
29662	11/5/21	BACKFLOW APPARATUS & VALVE CO	10300.0	182.52
29663	11/5/21	BURNEY DISPOSAL	10300.0	761.14
29664	11/5/21	COMPLIANCE ASSOCIATES, INC.	10300.0	233.00
29665	11/5/21	PAT NUGENT	10300.0	90.00
29666	11/5/21	DEBRA J. CRONE, CPA	10300.0	1,600.00
29667	11/5/21	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	9,046.02
29668	11/5/21	FERGUSON WATERWORKS #1423	10300.0	674.53
29669	11/5/21	FRONTIER COMMUNICATIONS	10300.0	39.78
29670	11/5/21	HOVIS HARDWARE	10300.0	208.20
29671	11/5/21	LIEBERT CASSIDY WHITMORE	10300.0	401.00
29672	11/5/21	MOUSEMAN PEST CONTROL	10300.0	50.00
29673	11/5/21	NAPA SIERRA	10300.0	214.99
29674	11/5/21	OFFICE DEPOT	10300.0	248.89
29675	11/5/21	PACE ENGINEERING	10300.0	44,118.54
29676	11/5/21	PG&E	10300.0	22,300.70
29677	11/5/21	PRECISION LUBE EXPRESS	10300.0	98.64
29678	11/5/21	SICKLER ELECTRIC	10300.0	428.21
29679	11/5/21	STREAMLINE	10300.0	200.00
29680	11/5/21	USA BLUE BOOK	10300.0	301.01
29681	11/5/21	ZITO MEDIA	10300.0	124.04
10342	11/12/21	MIKE A. SKELLY	10300.0	2,286.41
10343	11/12/21	KEITH T. MOORE	10300.0	1,415.46
10344	11/12/21	WILLIE L. LYONS	10300.0	1,237.32
10345	11/12/21	MARGARITA ANGEL	10300.0	1,057.36
10346	11/12/21	AMANDA R. ROGERS	10300.0	1,450.60
10347	11/12/21	STEPHANIE A. MCQUADE	10300.0	1,123.74
29682	11/18/21	AIR GAS USA	10300.0	70.59
29683	11/18/21	ARAMARK	10300.0	685.54
29684	11/18/21	AT&T MOBILITY	10300.0	116.90
29685	11/18/21	ED STAUB & SONS	10300.0	382.73
29686	11/18/21	FRONTIER COMMUNICATIONS	10300.0	834.43
29687	11/18/21	LAWSON PRODUCTS	10300.0	375.77
29688	11/18/21	MOUSEMAN PEST CONTROL	10300.0	50.00
29689	11/18/21	PACKWAY MATERIALS, INC	10300.0	987.54
29690	11/18/21	PETERSON CAT	10300.0	126.71
29691	11/18/21	STREAMLINE	10300.0	200.00
29692	11/18/21	HOVIS HARDWARE	10300.0	419.19
29693	11/20/21	BASIC LABORATORY, INC.	10300.0	682.40
29694	11/20/21	FERGUSON WATERWORKS #1423	10300.0	1,046.06
29695	11/20/21	PACE ENGINEERING	10300.0	173,180.78
29696	11/20/21	USA BLUE BOOK	10300.0	492.00
EFT 112421-1	11/24/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,130.60
EFT 112421-2	11/24/21	FIRST NATIONAL BANK OMAHA	10300.0	593.76
10348	11/26/21	MIKE A. SKELLY	10300.0	1,835.09
10349	11/26/21	KEITH T. MOORE	10300.0	1,622.80
10350	11/26/21	WILLIE L. LYONS	10300.0	1,733.80
10351	11/26/21	MARGARITA ANGEL	10300.0	1,078.68
10352	11/26/21	AMANDA R. ROGERS	10300.0	1,450.60

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
10353	11/26/21	DAVID ZEVELY	10300.0	1,233.38
10354	11/26/21	STEPHANIE A. MCQUADE	10300.0	1,269.15
10355	11/26/21	DAVID ZEVELY	10300.0	3,427.77
1228	11/30/21	SHANNA BOWERS	10305.0	78.87
1229	11/30/21	JUSTIN & ABIGAIL OLESEN	10305.0	80.55
1230	11/30/21	PG&E	10305.0	320.62
Total				<u><u>305,436.56</u></u>

BURNEY WATER DISTRICT  
**Account Reconciliation**  
 As of Nov 30, 2021  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: November 30, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		27,211.29
Add: Cash Receipts		1,600.00
Less: Cash Disbursements		(480.04)
Add (Less) Other		0.23
Ending GL Balance		28,331.48
Ending Bank Balance		27,625.62
Add back deposits in transit		
	Nov 30, 2021	1,200.00
Total deposits in transit		1,200.00
(Less) outstanding checks		
	May 20, 2021    1214	(1.79)
	Jul 29, 2021    1219	(12.31)
	Nov 30, 2021    1228	(78.87)
	Nov 30, 2021    1229	(80.55)
	Nov 30, 2021    1230	(320.62)
Total outstanding checks		(494.14)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		28,331.48

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Nov 30, 2021  
10310.0 - CASH IN BANK - CAPITAL IMP  
Bank Statement Date: November 30, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	200,065.96
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>7.95</u>
Ending GL Balance	<u><u>200,073.91</u></u>
Ending Bank Balance	200,073.91
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>200,073.91</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Five Months Ending November 30, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	34,222.23	243,010.10
GRANT MONEY-W	11,881.00	11,881.00
COMMERCIAL INCOME-W	30,121.28	162,002.98
MISCELLANEOUS INCOME - W	129.06	904.68
OTHER BILLED INCOME-W	1,731.21	12,736.21
SERVICE CHARGE INCOME-W	0.00	50.00
LATE FEE INCOME-W	1,375.49	3,645.31
INTEREST INCOME-W	26.15	68.35
	<hr/>	<hr/>
TOTAL REVENUES	79,486.42	434,298.63
<b><u>WATER EXPENSES</u></b>		
BANK FEES-W	15.00	45.00
DEPRECIATION EXPENSE-W	9,053.25	45,266.25
DUES, FEES & SUBSCRIPTIONS-W	0.00	9,627.83
ENGINEERING FEES-W	0.00	182.75
GAS, FUEL & OIL-W	690.77	3,568.31
HEALTH INSURANCE-W	4,476.50	20,597.57
INTEREST EXPENSE-W	0.00	5.67
LEGAL EXPENSE-W	0.00	1,668.50
MEALS EXPENSE-W	36.92	75.65
MISC EXPENSE-W	0.00	50.00
OFFICE SUPPLIES-W	526.36	3,313.97
OPERATING EXPENSE-W	592.62	3,917.10
PERS RETIREMENT-W	4,196.65	22,204.38
PERMITS/LICENSES/FEES-W	0.00	10.00
PG&E PUMPING COSTS-W	15,315.12	133,072.64
PG&E OFFICE UTILITIES-W	416.21	1,488.07
PROFESSIONAL FEES-W	695.00	4,056.50
R&M INFRASTRUCTURE-W	4,044.62	12,025.10
RENTAL OF EQUIPMENT-W	128.21	457.13
REPAIRS/MAINT BLDG-W	0.00	64.61
REPAIRS/MAINT EQUIP-W	3,128.41	3,314.69
TOOLS-W	309.47	492.00
SOCIAL SECURITY TAXES-W	1,137.47	4,797.13
TELEPHONE-W	499.50	2,462.77
TESTING EXPENSE-W	153.60	768.00
TRAVEL EXPENSE-W	41.25	264.41
VEHICLE REPAIRS & MAINT-W	222.86	2,100.07
WAGES & SALARIES PRODUCTION-W	15,579.38	52,916.40
OVERTIME PAID-W	223.24	1,729.42
SICK PAY-W	293.83	2,453.32
VACATION PAY-W	1,053.98	1,770.15
COMP TIME TAKEN-W	0.00	108.75
STAND BY TIME PAID-W	412.50	2,235.00
WORKERS COMP-W	0.00	437.38
	<hr/>	<hr/>
TOTAL EXPENSES	63,242.72	337,546.52
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 16,243.70</u>	<u>\$ 96,752.11</u>

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See Engagement Letter Dated June 30, 2011



**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Five Months Ending November 30, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,956.59	220,737.30
GRANT MONEY-S	178,301.00	344,877.00
COMMERCIAL INCOME-S	7,915.97	44,126.92
MISCELLANEOUS INCOME - S	129.06	904.68
OTHER BILLED INCOME-S	0.00	20,145.00
SERVICE CHARGE INCOME-S	0.00	50.00
LATE FEE INCOME-S	1,044.11	2,767.09
INTEREST INCOME-S	0.00	42.19
	<hr/>	<hr/>
TOTAL REVENUES	231,346.73	633,650.18
<b><u>SEWER EXPENSES</u></b>		
BANK FEES-S	15.00	45.00
DEPRECIATION EXPENSE-S	9,878.83	49,394.15
DUES, FEES & SUBSCRIPTIONS-S	0.00	5,104.83
ENGINEERING FEES-S	12,666.10	15,090.60
GAS, FUEL & OIL-S	690.78	3,245.53
HEALTH INSURANCE-S	4,476.50	20,597.57
INTEREST EXPENSE-S	0.00	3.18
LAB SUPPLIES-S	211.71	492.19
MEALS EXPENSE-S	36.94	75.69
OFFICE SUPPLIES-S	526.38	3,299.26
OFFICE EQUIP LEASE-S	0.00	15.39
OPERATING EXPENSE-S	411.82	4,337.33
PERS RETIREMENT-S	4,196.68	22,204.49
PERMITS/LICENSES/FEES-S	110.00	270.00
PG&E PUMPING COSTS-S	9,125.52	35,287.32
PG&E OFFICE UTILITIES-S	416.21	9,719.27
PROFESSIONAL FEES-S	765.00	9,037.01
R&M INFRASTRUCTURE-S	196.09	6,053.16
RENTAL OF EQUIPMENT-S	59.51	119.02
REPAIRS/MAINT BLDG-S	0.00	111.87
REPAIRS/MAINT EQUIP-S	3,128.44	3,951.72
TOOLS-S	230.28	1,204.65
SOCIAL SECURITY TAXES-S	1,233.00	5,794.86
TELEPHONE-S	499.50	2,462.78
TESTING EXPENSE-S	0.00	906.50
TRAVEL EXPENSE-S	41.25	74.01
VEHICLE REPAIRS & MAINT-S	222.88	2,100.17
WAGES & SALARIES PRODUCTION-S	10,413.28	55,144.32
OVERTIME PAID-S	1,638.06	8,607.27
SICK PAY-S	669.67	3,072.82
VACATION PAY-S	678.14	1,150.61
STAND BY TIME PAID-S	412.50	2,235.00
WORKERS COMP-S	0.00	476.38
	<hr/>	<hr/>
TOTAL EXPENSES	62,950.07	271,683.95
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>\$ 168,396.66</u>	<u>\$ 361,966.23</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Five Months Ending November 30, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,280.83	41,661.79
COMMERCIAL INCOME-P	1,062.21	5,334.21
SWIMMING LESSONS	0.00	5,145.00
MOMMY & ME	0.00	160.00
LITTLE SWIMMERS	0.00	38.00
NIGHT SWIM	0.00	920.00
GATE FEES-P	0.00	1,739.00
POOL PASS PURCHASES	0.00	429.00
VENDING INCOME-P	0.00	492.00
REPLACEMENT PASSES-P	0.00	15.00
AQUATIC PASS	0.00	1,400.00
POOL DONATIONS	0.00	325.00
POOL RENTAL FEES	0.00	5,100.00
MISCELLANEOUS INCOME-P	129.05	642.15
LATE FEE INCOME	210.40	557.60
	<hr/>	<hr/>
TOTAL REVENUES	9,682.49	63,958.75
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	4,111.59
DEPRECIATION EXPENSE-P	2,906.42	14,532.10
OFFICE SUPPLIES-P	0.00	450.73
OPERATING EXPENSE-P	0.00	459.19
PG&E POOL UTILITIES	52.33	2,227.33
R&M INFRASTRUCTURE-P	0.00	853.77
REPAIRS/MAINT BLDG-P	50.00	490.00
TOOLS-P	0.00	34.73
SOCIAL SECURITY TAXES-P	0.00	3,067.87
TELEPHONE-P	145.27	756.48
WAGES & SALARIES PRODUCTION-P	0.00	39,524.69
OVERTIME PAID-P	0.00	617.39
WORKERS COMP-P	0.00	140.17
	<hr/>	<hr/>
TOTAL EXPENSES	3,154.02	67,266.04
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,528.47 (\$	3,307.29)