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February 28, 2021

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

We have compiled the accompanying financial statements for the period ending January 31, 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 January are \$113,953.51
2. Total Expenses for the period are \$132,814.54
3. Net Income (Loss) for the period is (\$18,861.03)
4. YTD Revenue is \$1,088,931.36
5. YTD Expenses are \$962,690.67
6. YTD Net Income (Loss) is \$126,240.69
7. The reconciled checking balance is \$404,449.04

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
January 31, 2021

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		404,449.04
CASH IN BANK - CUST DEPOSITS		34,027.46
CASH IN BANK - CAPITAL IMP		470,336.60
PARK RESERVE 29160		1,104.87
CASH FISCAL AGENT 4		17,707.10
ACCOUNTS RECEIVABLE		135,228.32
RETURNED CHECK		52.47
RETURNED CHECK		109.46
RETURNED CHECK		18.00
AR COMP GEN LATE FEES		<u>14,150.06</u>

Total Current Assets

1,077,533.38

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		149,315.92
EQUIPMENT-SEWER		222,358.67
EQUIPMENT-POOL		42,242.11
EQUIPMENT GRANT-P		464,076.71
OFFICE FURNITURE/EQUIPMENT-W		7,546.84
OFFICE FURNITURE/EQUIPMENT-S		14,002.00
OFFICE FURNITURE/EQUIPMENT-P		3,991.97
VEHICLES-W		95,198.87
VEHICLES-S		99,283.74
WORK IN PROGRESS - W		135,345.27
WORK IN PROGRESS - S		759,114.21
WORK IN PROGRESS - POOL		24,390.00
ACCUMULATED DEPRECIATION-W		(2,766,872.75)
ACCUMULATED DEPRECIATION-S		(3,558,000.81)
ACCUMULATED DEPRECIATION-P		(744,831.94)

Total Property and Equipment		4,610,209.39
Other Assets		
DEFERRED OUTFLOWS-W	74,665.00	
DEFERRED OUTFLOWS-S	74,664.00	
DEFERRED OUTFLOWS-P	31,043.00	
Total Other Assets		<u>180,372.00</u>
Total Assets		<u>\$ 5,868,114.77</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 54,523.06	
ACCRUED VACATION PAYABLE	32,363.34	
FEDERAL WITHHELD PAYABLE	0.01	
FICA TAXES PAYABLE W-S-P	0.05	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	7,224.69	
CUSTOMER DEPOSITS-S	11,411.51	
CUSTOMER DEPOSITS-P	2,436.07	
DEFERRED REVENUE - W	16,054.00	
Total Current Liabilities		124,297.73
Long-Term Liabilities		
NET PENSION LIABILITY-W	342,587.00	
NET PENSION LIABILITY-S	320,342.00	
NET PENSION LIABILITY-P	145,333.00	
DEFERRED INFLOWS-W	16,658.00	
DEFERRED INFLOWS-S	16,703.00	
DEFERRED INFLOWS-P	6,434.00	
Total Long-Term Liabilities		<u>848,057.00</u>
Total Liabilities		972,354.73
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	130,930.17	
Net Income	126,240.69	
Total Capital		<u>4,895,760.04</u>
Total Liabilities & Capital		<u>\$ 5,868,114.77</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Seven Months Ending January 31, 2021

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 34,517.24	30.29	\$ 319,276.44	29.32
RESIDENTIAL INCOME-S	43,821.89	38.46	305,431.60	28.05
RESIDENTIAL INCOME-P	8,330.06	7.31	58,252.63	5.35
GRANT MONEY-W	0.00	0.00	41,080.00	3.77
GRANT MONEY-P	0.00	0.00	13,349.00	1.23
COMMERCIAL INCOME-W	17,366.00	15.24	213,139.08	19.57
COMMERCIAL INCOME-S	8,804.79	7.73	63,804.76	5.86
COMMERCIAL INCOME-P	1,068.00	0.94	7,396.04	0.68
SWIMMING LESSONS	0.00	0.00	4,700.00	0.43
MOMMY & ME	0.00	0.00	40.00	0.00
LITTLE SWIMMERS	0.00	0.00	58.00	0.01
GATE FEES-P	0.00	0.00	8.00	0.00
REPLACEMENT PASSES-P	0.00	0.00	45.00	0.00
AQUATIC PASS	0.00	0.00	505.00	0.05
POOL RENTAL FEES	0.00	0.00	1,425.00	0.13
MISCELLANEOUS INCOME - W	0.00	0.00	965.73	0.09
MISCELLANEOUS INCOME - S	0.00	0.00	960.20	0.09
MISCELLANEOUS INCOME - P	0.00	0.00	915.16	0.08
OTHER BILLED INCOME-W	0.00	0.00	44,592.07	4.10
OTHER BILLED INCOME-S	0.00	0.00	1,204.00	0.11
SERVICE CHARGE INCOME-W	12.50	0.01	37.50	0.00
SERVICE CHARGE INCOME-S	12.50	0.01	37.50	0.00
LATE FEE INCOME-W	0.00	0.00	5,459.08	0.50
LATE FEE INCOME-S	0.00	0.00	4,986.87	0.46
LATE FEE INCOME-P	0.00	0.00	1,071.08	0.10
INTEREST INCOME-W	10.87	0.01	96.81	0.01
INTEREST INCOME-S	9.66	0.01	94.81	0.01
	<u>113,953.51</u>	<u>100.00</u>	<u>1,088,931.36</u>	<u>100.00</u>
Total Revenues				
Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
Gross Profit	<u>113,953.51</u>	<u>100.00</u>	<u>1,088,931.36</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	6,279.00	0.58
AUDIT-S	0.00	0.00	6,006.00	0.55
AUDIT-P	0.00	0.00	1,365.00	0.13
ADVERTISING-W	0.00	0.00	25.00	0.00
ADVERTISING-S	0.00	0.00	25.00	0.00
BANK FEES-W	0.00	0.00	30.00	0.00
CHEMICALS-P	0.00	0.00	2,573.20	0.24
DEPRECIATION EXPENSE-W	9,053.25	7.94	63,372.75	5.82
DEPRECIATION EXPENSE-S	9,878.83	8.67	69,151.81	6.35
DEPRECIATION EXPENSE-P	2,906.42	2.55	20,344.94	1.87
DUES, FEES & SUBSCRIPTIONS-W	863.50	0.76	5,594.60	0.51

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	47.50	0.04	4,778.60	0.44
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	300.00	0.03
ENGINEERING FEES-W	0.00	0.00	9,343.24	0.86
ENGINEERING FEES-S	0.00	0.00	1,901.01	0.17
GAS, FUEL & OIL-W	375.91	0.33	2,725.75	0.25
GAS, FUEL & OIL-S	375.91	0.33	2,725.80	0.25
HEALTH INSURANCE-W	4,295.38	3.77	30,325.35	2.78
HEALTH INSURANCE-S	4,295.38	3.77	30,325.35	2.78
INTEREST EXPENSE-W	6.40	0.01	130.92	0.01
INTEREST EXPENSE-S	6.40	0.01	130.94	0.01
LAB SUPPLIES-S	0.00	0.00	583.75	0.05
LEGAL EXPENSE-W	0.00	0.00	57.00	0.01
LEGAL EXPENSE-S	0.00	0.00	718.10	0.07
MEALS EXPENSE-W	0.00	0.00	39.91	0.00
MEALS EXPENSE-S	0.00	0.00	18.48	0.00
MISC EXPENSE-S	0.00	0.00	25.25	0.00
OFFICE SUPPLIES-W	509.79	0.45	3,867.37	0.36
OFFICE SUPPLIES-S	509.83	0.45	3,862.20	0.35
OFFICE SUPPLIES-P	0.00	0.00	59.52	0.01
OFFICE EQUIP LEASE-W	122.26	0.11	1,067.37	0.10
OFFICE EQUIP LEASE-S	122.27	0.11	1,067.44	0.10
OPERATING EXPENSE-W	855.80	0.75	6,927.62	0.64
OPERATING EXPENSE-S	1,402.72	1.23	8,139.89	0.75
OPERATING EXPENSE-P	0.00	0.00	666.68	0.06
PERS RETIREMENT-W	4,192.14	3.68	30,206.45	2.77
PERS RETIREMENT-S	4,192.15	3.68	30,206.54	2.77
PERMITS/LICENSES/FEES-W	306.39	0.27	4,060.96	0.37
PERMITS/LICENSES/FEES-S	455.41	0.40	23,679.39	2.17
PERMITS/LICENSES/FEES-P	222.39	0.20	718.00	0.07
PG&E PUMPING COSTS-W	31,851.57	27.95	179,928.13	16.52
PG&E PUMPING COSTS-S	9,564.59	8.39	72,523.09	6.66
PG&E OFFICE UTILITIES-W	557.99	0.49	2,351.78	0.22
PG&E OFFICE UTILITIES-S	558.00	0.49	2,351.80	0.22
PG&E POOL UTILITIES	55.19	0.05	1,621.51	0.15
PROFESSIONAL FEES-W	685.70	0.60	9,813.82	0.90
PROFESSIONAL FEES-S	685.71	0.60	10,227.91	0.94
R&M INFRASTRUCTURE-W	233.63	0.21	5,922.93	0.54
R&M INFRASTRUCTURE-S	495.49	0.43	7,396.60	0.68
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	0.05
RENTAL OF EQUIPMENT-W	62.31	0.05	725.73	0.07
RENTAL OF EQUIPMENT-S	0.00	0.00	12,916.43	1.19
REPAIRS/MAINT BLDG-W	0.00	0.00	560.20	0.05
REPAIRS/MAINT BLDG-S	17.36	0.02	377.85	0.03
REPAIRS/MAINT BLDG-P	50.00	0.04	1,667.35	0.15
REPAIRS/MAINT EQUIP-W	1,453.49	1.28	2,651.72	0.24
REPAIRS/MAINT EQUIP-S	1,453.49	1.28	2,810.52	0.26
SEMINARS & EDUCATION-W	0.00	0.00	(69.00)	(0.01)
SEMINARS & EDUCATION-S	0.00	0.00	(69.00)	(0.01)
TOOLS-W	18.33	0.02	760.66	0.07
TOOLS-S	97.55	0.09	1,077.76	0.10
SOCIAL SECURITY TAXES-W	1,053.85	0.92	7,518.32	0.69
SOCIAL SECURITY TAXES-S	1,299.67	1.14	8,641.78	0.79
SOCIAL SECURITY TAXES-P	0.00	0.00	2,159.21	0.20
TELEPHONE-W	469.29	0.41	3,152.97	0.29
TELEPHONE-S	469.30	0.41	3,153.02	0.29

	Current Month		Year to Date	
TESTING EXPENSE-W	153.60	0.13	1,419.00	0.13
TESTING EXPENSE-S	450.00	0.39	2,950.00	0.27
UNEMPLOYMENT INSURANCE-P	0.00	0.00	92.50	0.01
VEHICLE REPAIRS & MAINT-W	113.66	0.10	2,241.90	0.21
VEHICLE REPAIRS & MAINT-S	113.66	0.10	2,267.73	0.21
WAGES & SALARIES PRODUCTION-W	12,692.29	11.14	80,822.31	7.42
WAGES & SALARIES PRODUCTION-S	13,684.83	12.01	88,870.91	8.16
WAGES & SALARIES PRODUCTION-P	0.00	0.00	31,431.49	2.89
OVERTIME PAID-W	257.40	0.23	1,609.94	0.15
OVERTIME PAID-S	2,478.36	2.17	11,053.91	1.02
OVERTIME PAID-P	0.00	0.00	512.66	0.05
OVERTIME PD-DOUBLE S	0.00	0.00	170.00	0.02
SICK PAY-W	202.24	0.18	3,589.84	0.33
SICK PAY-S	202.22	0.18	3,589.79	0.33
SICK PAY-P	0.00	0.00	148.50	0.01
VACATION PAY-W	2,688.88	2.36	5,335.95	0.49
VACATION PAY-S	2,688.86	2.36	5,335.93	0.49
STAND BY TIME PAID-W	480.00	0.42	3,127.50	0.29
STAND BY TIME PAID-S	480.00	0.42	3,127.50	0.29
WORKERS COMP-W	0.00	0.00	420.39	0.04
WORKERS COMP-S	0.00	0.00	437.54	0.04
	<u>132,814.54</u>	<u>116.55</u>	<u>962,690.67</u>	<u>88.41</u>
Total Expenses				
Net Income	<u>(\$ 18,861.03)</u>	<u>(16.55)</u>	<u>\$ 126,240.69</u>	<u>11.59</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Seven Months Ending January 31, 2021

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 34,517.24	\$ 35,712.29	\$ 319,276.44	\$ 332,920.73
RESIDENTIAL INCOME-S	43,821.89	42,427.37	305,431.60	299,344.16
RESIDENTIAL INCOME-P	8,330.06	8,163.99	58,252.63	57,809.40
GRANT MONEY-W	0.00	0.00	41,080.00	0.00
GRANT MONEY-P	0.00	0.00	13,349.00	0.00
COMMERCIAL INCOME-W	17,366.00	(6,450.70)	213,139.08	178,201.37
COMMERCIAL INCOME-S	8,804.79	8,963.56	63,804.76	66,844.82
COMMERCIAL INCOME-P	1,068.00	1,044.00	7,396.04	7,236.33
SWIMMING LESSONS	0.00	0.00	4,700.00	5,180.00
MOMMY & ME	0.00	0.00	40.00	160.00
LITTLE SWIMMERS	0.00	0.00	58.00	46.00
NIGHT SWIM	0.00	0.00	0.00	1,264.00
GATE FEES-P	0.00	0.00	8.00	1,659.00
POOL PASS PURCHASES	0.00	0.00	0.00	240.00
VENDING INCOME-P	0.00	0.00	0.00	778.00
REPLACEMENT PASSES-P	0.00	0.00	45.00	65.00
AQUATIC PASS	0.00	0.00	505.00	970.00
POOL DONATIONS	0.00	0.00	0.00	405.00
POOL RENTAL FEES	0.00	0.00	1,425.00	1,924.75
EXPANSION FEES-W	0.00	21,585.11	0.00	21,585.11
EXPANSION FEES-S	0.00	32,232.00	0.00	32,232.00
MISCELLANEOUS INCOME - W	0.00	0.00	965.73	600.97
MISCELLANEOUS INCOME - S	0.00	0.00	960.20	600.98
MISCELLANEOUS INCOME - P	0.00	0.00	915.16	0.00
OTHER BILLED INCOME-W	0.00	25.00	44,592.07	1,629.41
OTHER BILLED INCOME-S	0.00	0.00	1,204.00	1,460.04
SERVICE CHARGE INCOME-W	12.50	312.50	37.50	1,025.00
SERVICE CHARGE INCOME-S	12.50	312.50	37.50	1,025.00
LATE FEE INCOME-W	0.00	521.40	5,459.08	3,621.36
LATE FEE INCOME-S	0.00	476.30	4,986.87	3,308.12
LATE FEE INCOME-P	0.00	102.30	1,071.08	710.52
INTEREST INCOME-W	10.87	680.16	96.81	1,772.07
INTEREST INCOME-S	9.66	394.42	94.81	1,027.60
INTEREST INCOME-P	0.00	290.41	0.00	756.62
<b>Total Revenues</b>	<b>113,953.51</b>	<b>146,792.61</b>	<b>1,088,931.36</b>	<b>1,026,403.36</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>113,953.51</b>	<b>146,792.61</b>	<b>1,088,931.36</b>	<b>1,026,403.36</b>
Expenses				
AUDIT-W	0.00	0.00	6,279.00	6,762.00
AUDIT-S	0.00	0.00	6,006.00	6,468.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
AUDIT-P	0.00	0.00	1,365.00	1,470.00
ADVERTISING-W	0.00	0.00	25.00	0.00
ADVERTISING-S	0.00	0.00	25.00	0.00
BANK FEES-W	0.00	22.46	30.00	291.80
BANK FEES-S	0.00	22.45	0.00	291.79
CHEMICALS-P	0.00	0.00	2,573.20	2,374.68
DEPRECIATION EXPENSE-W	9,053.25	8,903.00	63,372.75	62,321.00
DEPRECIATION EXPENSE-S	9,878.83	9,816.00	69,151.81	68,712.00
DEPRECIATION EXPENSE-P	2,906.42	3,231.00	20,344.94	22,617.00
DUES, FEES & SUBSCRIPTIONS-W	863.50	816.00	5,594.60	5,662.39
DUES, FEES & SUBSCRIPTIONS-S	47.50	0.00	4,778.60	4,846.40
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	300.00	0.00
ENGINEERING FEES-W	0.00	1,948.50	9,343.24	16,397.50
ENGINEERING FEES-S	0.00	1,837.75	1,901.01	9,830.95
GAS, FUEL & OIL-W	375.91	476.06	2,725.75	3,588.75
GAS, FUEL & OIL-S	375.91	476.07	2,725.80	3,588.84
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28
HEALTH INSURANCE-W	4,295.38	4,058.38	30,325.35	28,595.10
HEALTH INSURANCE-S	4,295.38	4,058.38	30,325.35	28,595.10
INTEREST EXPENSE-W	6.40	59.27	130.92	746.90
INTEREST EXPENSE-S	6.40	59.28	130.94	688.33
LAB SUPPLIES-S	0.00	0.00	583.75	2,162.17
LEGAL EXPENSE-W	0.00	0.00	57.00	874.00
LEGAL EXPENSE-S	0.00	0.00	718.10	874.00
LIABILITY INSURANCE-P	0.00	20.56	0.00	20.56
MEALS EXPENSE-W	0.00	18.58	39.91	24.58
MEALS EXPENSE-S	0.00	18.59	18.48	35.86
MISC EXPENSE-W	0.00	93.75	0.00	93.75
MISC EXPENSE-S	0.00	93.75	25.25	93.75
OFFICE SUPPLIES-W	509.79	2,705.05	3,867.37	7,241.05
OFFICE SUPPLIES-S	509.83	2,705.13	3,862.20	7,248.61
OFFICE SUPPLIES-P	0.00	0.00	59.52	132.90
OFFICE EQUIP LEASE-W	122.26	470.21	1,067.37	1,514.19
OFFICE EQUIP LEASE-S	122.27	470.22	1,067.44	1,514.25
OPERATING EXPENSE-W	855.80	817.81	6,927.62	6,058.37
OPERATING EXPENSE-S	1,402.72	1,190.89	8,139.89	7,834.91
OPERATING EXPENSE-P	0.00	0.00	666.68	363.94
PERS RETIREMENT-W	4,192.14	3,747.58	30,206.45	26,270.89
PERS RETIREMENT-S	4,192.15	3,747.59	30,206.54	26,271.03
PERMITS/LICENSES/FEES-W	306.39	306.39	4,060.96	3,928.99
PERMITS/LICENSES/FEES-S	455.41	515.41	23,679.39	21,907.41
PERMITS/LICENSES/FEES-P	222.39	222.39	718.00	718.00
PG&E PUMPING COSTS-W	31,851.57	10,339.34	179,928.13	127,556.69
PG&E PUMPING COSTS-S	9,564.59	10,133.54	72,523.09	76,552.00
PG&E OFFICE UTILITIES-W	557.99	466.13	2,351.78	2,022.65
PG&E OFFICE UTILITIES-S	558.00	466.14	2,351.80	2,022.67
PG&E POOL UTILITIES	55.19	155.36	1,621.51	1,940.59
PROFESSIONAL FEES-W	685.70	999.96	9,813.82	8,494.33
PROFESSIONAL FEES-S	685.71	1,069.98	10,227.91	8,984.37
R&M INFRASTRUCTURE-W	233.63	10,104.94	5,922.93	26,791.68
R&M INFRASTRUCTURE-S	495.49	24.11	7,396.60	16,808.44
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	50.00
RENTAL OF EQUIPMENT-W	62.31	60.60	725.73	507.09
RENTAL OF EQUIPMENT-S	0.00	6,071.92	12,916.43	23,236.96



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-W	0.00	42.13	560.20	451.87
REPAIRS/MAINT BLDG-S	17.36	56.84	377.85	1,713.94
REPAIRS/MAINT BLDG-P	50.00	50.00	1,667.35	300.00
REPAIRS/MAINT EQUIP-W	1,453.49	8.91	2,651.72	1,427.47
REPAIRS/MAINT EQUIP-S	1,453.49	1,398.56	2,810.52	3,668.15
SEMINARS & EDUCATION-W	0.00	67.50	(69.00)	67.50
SEMINARS & EDUCATION-S	0.00	67.50	(69.00)	67.50
SEMINARS & EDUCATION-P	0.00	173.25	0.00	173.25
TOOLS-W	18.33	5.49	760.66	720.15
TOOLS-S	97.55	100.06	1,077.76	1,103.35
TOOLS-P	0.00	0.00	0.00	102.82
SOCIAL SECURITY TAXES-W	1,053.85	923.60	7,518.32	7,866.71
SOCIAL SECURITY TAXES-S	1,299.67	1,285.67	8,641.78	8,468.83
SOCIAL SECURITY TAXES-P	0.00	3.92	2,159.21	1,405.62
TELEPHONE-W	469.29	465.05	3,152.97	3,170.12
TELEPHONE-S	469.30	465.08	3,153.02	3,170.19
TESTING EXPENSE-W	153.60	1,605.80	1,419.00	2,358.80
TESTING EXPENSE-S	450.00	559.00	2,950.00	3,389.00
TRAVEL EXPENSE-W	0.00	0.00	0.00	45.59
TRAVEL EXPENSE-S	0.00	0.00	0.00	45.59
TRAVEL EXPENSE-P	0.00	0.00	0.00	272.31
UNEMPLOYMENT INSURANCE-P	0.00	0.00	92.50	0.00
VEHICLE REPAIRS & MAINT-W	113.66	188.71	2,241.90	2,671.40
VEHICLE REPAIRS & MAINT-S	113.66	188.76	2,267.73	2,741.75
WAGES & SALARIES PRODUCTION-W	12,692.29	11,138.74	80,822.31	81,999.67
WAGES & SALARIES PRODUCTION-S	13,684.83	14,606.84	88,870.91	90,919.18
WAGES & SALARIES PRODUCTION-P	0.00	50.90	31,431.49	26,624.46
OVERTIME PAID-W	257.40	44.79	1,609.94	1,514.33
OVERTIME PAID-S	2,478.36	1,099.45	11,053.91	10,136.56
OVERTIME PAID-P	0.00	0.00	512.66	1,415.44
OVERTIME PD-DOUBLE S	0.00	310.12	170.00	557.68
SICK PAY-W	202.24	31.13	3,589.84	1,666.79
SICK PAY-S	202.22	31.12	3,589.79	1,666.77
SICK PAY-P	0.00	0.00	148.50	113.31
VACATION PAY-W	2,688.88	1,420.46	5,335.95	5,445.06
VACATION PAY-S	2,688.86	1,420.45	5,335.93	5,445.03
STAND BY TIME PAID-W	480.00	435.00	3,127.50	3,157.50
STAND BY TIME PAID-S	480.00	435.00	3,127.50	3,157.50
WORKERS COMP-W	0.00	0.00	420.39	1,380.42
WORKERS COMP-S	0.00	0.00	437.54	1,042.36
WORKERS COMP-P	0.00	0.00	0.00	394.41
PENALTIES & FINES	0.00	0.00	0.00	200.00
Total Expenses	132,814.54	131,500.35	962,690.67	966,256.87
Net Income	(\$ 18,861.03)	\$ 15,292.26	\$ 126,240.69	\$ 60,146.49



BURNEY WATER DISTRICT

Check Register

For the Period From Jan 1, 2021 to Jan 31, 2021

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 010521	1/5/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
10140	1/8/21	STEPHANIE A. MCQUADE	10300.0	1,036.58
10141	1/8/21	WILLIAM M. RODRIGUEZ	10300.0	2,513.48
10142	1/8/21	AMANDA R. ROGERS	10300.0	1,402.82
10143	1/8/21	MARGARITA ANGEL	10300.0	1,018.49
10144	1/8/21	KEITH T. MOORE	10300.0	1,136.59
10145	1/8/21	MIKE A. SKELLY	10300.0	2,700.00
10146	1/8/21	WILLIE L. LYONS	10300.0	1,662.96
EFT 010921-1	1/9/21	NOR CAL LABORERS	10300.0	7,662.00
29334	1/14/21	NAPA SIERRA	10300.0	70.38
29335	1/14/21	STREAMLINE	10300.0	200.00
29336	1/14/21	State Water Resources Control Board	10300.0	2,998.60
29337	1/17/21	AIR GAS USA	10300.0	62.31
29338	1/17/21	ARAMARK	10300.0	405.86
29339	1/17/21	AT&T MOBILITY	10300.0	117.04
29340	1/17/21	BASIC LABORATORY, INC.	10300.0	153.60
29341	1/17/21	BURNEY DISPOSAL	10300.0	718.84
29342	1/17/21	DEBRA J. CRONE, CPA	10300.0	650.00
29343	1/17/21	FRONTIER COMMUNICATIONS	10300.0	777.64
29344	1/17/21	Keith Moore	10300.0	91.03
29345	1/17/21	NEDLAND INDUSTRIES INC	10300.0	543.00
29346	1/17/21	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	5.50
29347	1/17/21	UPEC 792	10300.0	285.00
29348	1/17/21	USA BLUE BOOK	10300.0	89.45
29338V	1/17/21	ARAMARK	10300.0	-405.86
29349	1/17/21	ARAMARK	10300.0	402.86
EFT 011921-1	1/19/21	KS STATEBANK	10300.0	3,171.27
10154	1/22/21	WILLIAM M. RODRIGUEZ	10300.0	2,513.48
10149	1/22/21	MIKE A. SKELLY	10300.0	2,618.14
10150	1/22/21	KEITH T. MOORE	10300.0	1,474.77
10151	1/22/21	WILLIE L. LYONS	10300.0	1,192.28
10152	1/22/21	MARGARITA ANGEL	10300.0	1,018.49
10153	1/22/21	AMANDA R. ROGERS	10300.0	1,402.82
10155	1/22/21	STEPHANIE A. MCQUADE	10300.0	1,030.44
EFT 012221-1	1/22/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
EFT 012221-2	1/22/21	TESORO COMMERCIAL FLEET	10300.0	674.21
ACH 012521-1	1/25/21	TAMCO	10300.0	244.53
EFT 012621-2	1/26/21	FIRST NATIONAL BANK OMAHA	10300.0	211.39
EFT 012621-1	1/26/21	CalPERS	10300.0	5,296.09
EFT 012721-1	1/27/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
1199	1/29/21	DONNIE & COLETTE WARE	10305.0	66.68
1200	1/29/21	INTERNATIONAL LINE BUILDERS	10305.0	657.52
1201	1/29/21	BARNARD PIPELINE	10305.0	642.18
29351	1/29/21	C&A RUBBER STAMPS	10300.0	54.25
29352	1/29/21	DAVID'S MOBILE LOCK SERVICE	10300.0	186.41
29353	1/29/21	FERGUSON WATERWORKS #1423	10300.0	85.88
29354	1/29/21	HOVIS HARDWARE	10300.0	286.71
29355	1/29/21	MOUSEMAN PEST CONTROL	10300.0	50.00
29356	1/29/21	PETERSON CAT	10300.0	2,906.98
29357	1/29/21	PG&E	10300.0	42,587.34
29358	1/29/21	SINGLETON AUMAN PC	10300.0	13,650.00
Total				<u>117,069.74</u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Jan 31, 2021  
10305.0 - CASH IN BANK - CUST DEPOSITS  
Bank Statement Date: January 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		35,093.24
Add: Cash Receipts		300.00
Less: Cash Disbursements		(1,366.38)
Add (Less) Other		<u>0.60</u>
Ending GL Balance		<u><u>34,027.46</u></u>
Ending Bank Balance		35,365.13
Add back deposits in transit		
	Jan 29, 2021	<u>100.00</u>
Total deposits in transit		100.00
(Less) outstanding checks		
	Dec 20, 2019      1170	(44.42)
	Mar 19, 2020      1178	(0.06)
	Apr 30, 2020      1180	(3.00)
	Jun 11, 2020      1182	(3.12)
	Aug 27, 2020      1189	(8.35)
	Aug 27, 2020      1193	(12.34)
	Jan 29, 2021      1199	(66.68)
	Jan 29, 2021      1200	(657.52)
	Jan 29, 2021      1201	<u>(642.18)</u>
Total outstanding checks		(1,437.67)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>34,027.46</u></u>

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Jan 31, 2021  
10310.0 - CASH IN BANK - CAPITAL IMP  
Bank Statement Date: January 31, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	470,336.60
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>                    </u>
Ending GL Balance	<u><u>470,336.60</u></u>
Ending Bank Balance	470,336.60
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>470,336.60</u></u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Seven Months Ending January 31, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	34,517.24	319,276.44
GRANT MONEY-W	0.00	41,080.00
COMMERCIAL INCOME-W	17,366.00	213,139.08
MISCELLANEOUS INCOME - W	0.00	965.73
OTHER BILLED INCOME-W	0.00	44,592.07
SERVICE CHARGE INCOME-W	12.50	37.50
LATE FEE INCOME-W	0.00	5,459.08
INTEREST INCOME-W	10.87	96.81
	<hr/>	
TOTAL REVENUES	51,906.61	624,646.71
	<hr/>	
<b><u>WATER EXPENSES</u></b>		
AUDIT-W	0.00	6,279.00
ADVERTISING-W	0.00	25.00
BANK FEES-W	0.00	30.00
DEPRECIATION EXPENSE-W	9,053.25	63,372.75
DUES, FEES & SUBSCRIPTIONS-W	863.50	5,594.60
ENGINEERING FEES-W	0.00	9,343.24
GAS, FUEL & OIL-W	375.91	2,725.75
HEALTH INSURANCE-W	4,295.38	30,325.35
INTEREST EXPENSE-W	6.40	130.92
LEGAL EXPENSE-W	0.00	57.00
MEALS EXPENSE-W	0.00	39.91
OFFICE SUPPLIES-W	509.79	3,867.37
OFFICE EQUIP LEASE-W	122.26	1,067.37
OPERATING EXPENSE-W	855.80	6,927.62
PERS RETIREMENT-W	4,192.14	30,206.45
PERMITS/LICENSES/FEES-W	306.39	4,060.96
PG&E PUMPING COSTS-W	31,851.57	179,928.13
PG&E OFFICE UTILITIES-W	557.99	2,351.78
PROFESSIONAL FEES-W	685.70	9,813.82
R&M INFRASTRUCTURE-W	233.63	5,922.93
RENTAL OF EQUIPMENT-W	62.31	725.73
REPAIRS/MAINT BLDG-W	0.00	560.20
REPAIRS/MAINT EQUIP-W	1,453.49	2,651.72
SEMINARS & EDUCATION-W	0.00	(69.00)
TOOLS-W	18.33	760.66
SOCIAL SECURITY TAXES-W	1,053.85	7,518.32
TELEPHONE-W	469.29	3,152.97
TESTING EXPENSE-W	153.60	1,419.00
VEHICLE REPAIRS & MAINT-W	113.66	2,241.90
WAGES & SALARIES PRODUCTION-W	12,692.29	80,822.31
OVERTIME PAID-W	257.40	1,609.94
SICK PAY-W	202.24	3,589.84
VACATION PAY-W	2,688.88	5,335.95
STAND BY TIME PAID-W	480.00	3,127.50
WORKERS COMP-W	0.00	420.39
	<hr/>	

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	73,555.05	475,937.38
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>(\$ 21,648.44) \$</u>	<u>148,709.33</u>

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**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Seven Months Ending January 31, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,821.89	305,431.60
COMMERCIAL INCOME-S	8,804.79	63,804.76
MISCELLANEOUS INCOME - S	0.00	960.20
OTHER BILLED INCOME-S	0.00	1,204.00
SERVICE CHARGE INCOME-S	12.50	37.50
LATE FEE INCOME-S	0.00	4,986.87
INTEREST INCOME-S	9.66	94.81
	<hr/>	
TOTAL REVENUES	52,648.84	376,519.74
	<hr/>	
<b><u>SEWER EXPENSES</u></b>		
AUDIT-S	0.00	6,006.00
ADVERTISING-S	0.00	25.00
DEPRECIATION EXPENSE-S	9,878.83	69,151.81
DUES, FEES & SUBSCRIPTIONS-S	47.50	4,778.60
ENGINEERING FEES-S	0.00	1,901.01
GAS, FUEL & OIL-S	375.91	2,725.80
HEALTH INSURANCE-S	4,295.38	30,325.35
INTEREST EXPENSE-S	6.40	130.94
LAB SUPPLIES-S	0.00	583.75
LEGAL EXPENSE-S	0.00	718.10
MEALS EXPENSE-S	0.00	18.48
MISC EXPENSE-S	0.00	25.25
OFFICE SUPPLIES-S	509.83	3,862.20
OFFICE EQUIP LEASE-S	122.27	1,067.44
OPERATING EXPENSE-S	1,402.72	8,139.89
PERS RETIREMENT-S	4,192.15	30,206.54
PERMITS/LICENSES/FEES-S	455.41	23,679.39
PG&E PUMPING COSTS-S	9,564.59	72,523.09
PG&E OFFICE UTILITIES-S	558.00	2,351.80
PROFESSIONAL FEES-S	685.71	10,227.91
R&M INFRASTRUCTURE-S	495.49	7,396.60
RENTAL OF EQUIPMENT-S	0.00	12,916.43
REPAIRS/MAINT BLDG-S	17.36	377.85
REPAIRS/MAINT EQUIP-S	1,453.49	2,810.52
SEMINARS & EDUCATION-S	0.00	(69.00)
TOOLS-S	97.55	1,077.76
SOCIAL SECURITY TAXES-S	1,299.67	8,641.78
TELEPHONE-S	469.30	3,153.02
TESTING EXPENSE-S	450.00	2,950.00
VEHICLE REPAIRS & MAINT-S	113.66	2,267.73
WAGES & SALARIES PRODUCTION-S	13,684.83	88,870.91
OVERTIME PAID-S	2,478.36	11,053.91
OVERTIME PD-DOUBLE S	0.00	170.00
SICK PAY-S	202.22	3,589.79
VACATION PAY-S	2,688.86	5,335.93
STAND BY TIME PAID-S	480.00	3,127.50
WORKERS COMP-S	0.00	437.54



	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	56,025.49	422,556.62
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>(\$ 3,376.65)</u>	<u>(\$ 46,036.88)</u>

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**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Seven Months Ending January 31, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,330.06	58,252.63
GRANT MONEY-P-	0.00	13,349.00
COMMERCIAL INCOME-P	1,068.00	7,396.04
SWIMMING LESSONS	0.00	4,700.00
MOMMY & ME	0.00	40.00
LITTLE SWIMMERS	0.00	58.00
GATE FEES-P	0.00	8.00
REPLACEMENT PASSES-P	0.00	45.00
AQUATIC PASS	0.00	505.00
POOL RENTAL FEES	0.00	1,425.00
MISCELLANEOUS INCOME-P	0.00	915.16
LATE FEE INCOME	0.00	1,071.08
	<hr/>	<hr/>
TOTAL REVENUES	9,398.06	87,764.91
<b><u>POOL EXPENSES</u></b>		
AUDIT-P	0.00	1365.00
CHEMICALS-P	0.00	2,573.20
DEPRECIATION EXPENSE-P	2,906.42	20,344.94
DUES, FEES, SUBSCRIPTIONS-P	0.00	300.00
OFFICE SUPPLIES-P	0.00	59.52
OPERATING EXPENSE-P	0.00	666.68
PERMITS/LICENSES/FEES-P	222.39	718.00
PG&E POOL UTILITIES	55.19	1,621.51
R&M INFRASTRUCTURE-P	0.00	536.11
REPAIRS/MAINT BLDG-P	50.00	1,667.35
SOCIAL SECURITY TAXES-P	0.00	2,159.21
UNEMPLOYMENT INSURANCE-P	0.00	92.50
WAGES & SALARIES PRODUCTION-P	0.00	31,431.49
OVERTIME PAID-P	0.00	512.66
SICK PAY-P	0.00	148.50
	<hr/>	<hr/>
TOTAL EXPENSES	3,234.00	64,196.67
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,164.06	\$ 23,568.24
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