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January 17, 2021

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

We have compiled the accompanying financial statements for the period ending December 31, 2020. 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 December are \$185,666.04
2. Total Expenses for the period are \$115,121.18
3. Net Income (Loss) for the period is \$70,544.86
4. YTD Revenue is \$974,977.85
5. YTD Expenses are \$815,939.42
6. YTD Net Income (Loss) is \$159,038.43
7. The reconciled checking balance is \$405,296.95

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
December 31, 2020

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		405,296.95
CASH IN BANK - CUST DEPOSITS		35,093.24
CASH IN BANK - CAPITAL IMP		470,336.60
PARK RESERVE 29160		1,103.66
CASH FISCAL AGENT 4		17,707.10
ACCOUNTS RECEIVABLE		143,348.25
RETURNED CHECK		26.90
RETURNED CHECK		75.03
RETURNED CHECK		12.00
AR COMP GEN LATE FEES		15,229.03
		15,229.03

Total Current Assets

1,088,578.76

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		133,033.77
WORK IN PROGRESS - S		728,769.96
WORK IN PROGRESS - POOL		17,162.00
ACCUMULATED DEPRECIATION-W		(2,757,819.50)
ACCUMULATED DEPRECIATION-S		(3,548,121.98)
ACCUMULATED DEPRECIATION-P		(741,925.52)

Total Property and Equipment		4,592,164.14
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>\$ 5,861,114.90</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 15,654.02	
LOAN PAYABLE - KS STATE BANK	3,161.98	
ACCRUED VACATION PAYABLE	27,272.85	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	7,554.69	
CUSTOMER DEPOSITS-S	11,961.51	
CUSTOMER DEPOSITS-P	2,556.07	
DEFERRED REVENUE - W	16,054.00	
Total Current Liabilities		<u>84,500.12</u>
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		932,557.12
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	159,038.43	
Total Capital		<u>4,928,557.78</u>
Total Liabilities & Capital		<u>\$ 5,861,114.90</u>



	Current Month		Year to Date	
ENGINEERING FEES-S	0.00	0.00	1,901.01	0.19
GAS, FUEL & OIL-W	337.10	0.18	2,349.84	0.24
GAS, FUEL & OIL-S	337.11	0.18	2,349.89	0.24
HEALTH INSURANCE-W	4,295.38	2.31	26,029.97	2.67
HEALTH INSURANCE-S	4,295.38	2.31	26,029.97	2.67
INTEREST EXPENSE-W	9.26	0.00	124.52	0.01
INTEREST EXPENSE-S	9.27	0.00	124.54	0.01
LAB SUPPLIES-S	0.00	0.00	583.75	0.06
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	8.99	0.00	39.91	0.00
MEALS EXPENSE-S	9.00	0.00	18.48	0.00
MISC EXPENSE-S	0.00	0.00	25.25	0.00
OFFICE SUPPLIES-W	390.73	0.21	3,355.66	0.34
OFFICE SUPPLIES-S	387.39	0.21	3,350.44	0.34
OFFICE SUPPLIES-P	0.00	0.00	59.52	0.01
OFFICE EQUIP LEASE-W	122.26	0.07	945.11	0.10
OFFICE EQUIP LEASE-S	122.27	0.07	945.17	0.10
OPERATING EXPENSE-W	813.22	0.44	6,035.95	0.62
OPERATING EXPENSE-S	816.95	0.44	6,669.57	0.68
OPERATING EXPENSE-P	0.00	0.00	666.68	0.07
PERS RETIREMENT-W	4,192.14	2.26	26,014.31	2.67
PERS RETIREMENT-S	4,192.15	2.26	26,014.39	2.67
PERMITS/LICENSES/FEES-W	2,998.60	1.62	3,754.57	0.39
PERMITS/LICENSES/FEES-S	0.00	0.00	23,223.98	2.38
PERMITS/LICENSES/FEES-P	495.61	0.27	495.61	0.05
PG&E PUMPING COSTS-W	23,369.77	12.59	148,076.56	15.19
PG&E PUMPING COSTS-S	10,142.99	5.46	62,958.50	6.46
PG&E OFFICE UTILITIES-W	551.02	0.30	1,793.79	0.18
PG&E OFFICE UTILITIES-S	551.02	0.30	1,793.80	0.18
PG&E POOL UTILITIES	55.05	0.03	1,566.32	0.16
PROFESSIONAL FEES-W	380.00	0.20	9,128.12	0.94
PROFESSIONAL FEES-S	450.00	0.24	9,542.20	0.98
R&M INFRASTRUCTURE-W	132.72	0.07	5,641.55	0.58
R&M INFRASTRUCTURE-S	175.25	0.09	6,845.20	0.70
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	0.05
RENTAL OF EQUIPMENT-W	62.31	0.03	663.42	0.07
RENTAL OF EQUIPMENT-S	0.00	0.00	12,916.43	1.32
REPAIRS/MAINT BLDG-W	105.00	0.06	534.95	0.05
REPAIRS/MAINT BLDG-S	0.00	0.00	335.23	0.03
REPAIRS/MAINT BLDG-P	50.00	0.03	1,617.35	0.17
REPAIRS/MAINT EQUIP-W	0.00	0.00	1,198.23	0.12
REPAIRS/MAINT EQUIP-S	0.00	0.00	1,357.03	0.14
SEMINARS & EDUCATION-W	0.00	0.00	(69.00)	(0.01)
SEMINARS & EDUCATION-S	0.00	0.00	(69.00)	(0.01)
TOOLS-W	120.23	0.06	736.37	0.08
TOOLS-S	20.87	0.01	974.24	0.10
SOCIAL SECURITY TAXES-W	1,042.44	0.56	6,464.47	0.66
SOCIAL SECURITY TAXES-S	1,202.22	0.65	7,342.11	0.75
SOCIAL SECURITY TAXES-P	0.00	0.00	2,159.21	0.22
TELEPHONE-W	447.27	0.24	2,683.68	0.28
TELEPHONE-S	447.27	0.24	2,683.72	0.28
TESTING EXPENSE-W	134.40	0.07	1,265.40	0.13
TESTING EXPENSE-S	567.00	0.31	2,500.00	0.26
UNEMPLOYMENT INSURANCE-P	92.50	0.05	92.50	0.01

	Current Month		Year to Date	
VEHICLE REPAIRS & MAINT-W	3.63	0.00	2,121.60	0.22
VEHICLE REPAIRS & MAINT-S	3.63	0.00	2,147.42	0.22
WAGES & SALARIES PRODUCTION-W	12,479.92	6.72	68,130.02	6.99
WAGES & SALARIES PRODUCTION-S	12,541.35	6.75	75,186.08	7.71
WAGES & SALARIES PRODUCTION-P	0.00	0.00	31,431.49	3.22
OVERTIME PAID-W	317.83	0.17	1,352.54	0.14
OVERTIME PAID-S	1,131.64	0.61	8,575.55	0.88
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	27.17	0.01	2,781.75	0.29
SICK PAY-S	1,238.87	0.67	3,993.42	0.41
SICK PAY-P	0.00	0.00	148.50	0.02
VACATION PAY-W	390.75	0.21	2,647.07	0.27
VACATION PAY-S	390.75	0.21	2,647.07	0.27
STAND BY TIME PAID-W	412.50	0.22	2,647.50	0.27
STAND BY TIME PAID-S	412.50	0.22	2,647.50	0.27
WORKERS COMP-W	0.00	0.00	420.39	0.04
WORKERS COMP-S	0.00	0.00	437.54	0.04
	<u>115,121.18</u>	<u>62.00</u>	<u>815,939.42</u>	<u>83.69</u>
Total Expenses				
Net Income	<u>\$ 70,544.86</u>	<u>38.00</u>	<u>\$ 159,038.43</u>	<u>16.31</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Six Months Ending December 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
RESIDENTIAL INCOME-W	\$ 35,110.19	\$ 65,091.98	\$ 284,759.20	\$ 297,208.44
RESIDENTIAL INCOME-S	43,780.04	42,798.51	261,609.71	256,916.79
RESIDENTIAL INCOME-P	8,330.80	8,241.34	49,922.57	49,645.41
GRANT MONEY-W	41,080.00	0.00	41,080.00	0.00
GRANT MONEY-P	13,349.00	0.00	13,349.00	0.00
COMMERCIAL INCOME-W	30,600.46	24,697.39	195,773.08	184,652.07
COMMERCIAL INCOME-S	8,400.45	8,693.86	54,999.97	57,881.26
COMMERCIAL INCOME-P	1,068.00	1,032.00	6,328.04	6,192.33
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
MISCELLANEOUS INCOME - W	255.00	32.91	965.73	600.97
MISCELLANEOUS INCOME - S	255.00	32.91	960.20	600.98
MISCELLANEOUS INCOME - P	255.00	0.00	915.16	0.00
OTHER BILLED INCOME-W	2,125.53	325.00	44,592.07	1,604.41
OTHER BILLED INCOME-S	0.00	0.00	1,204.00	1,460.04
SERVICE CHARGE INCOME-W	0.00	50.00	37.50	712.50
SERVICE CHARGE INCOME-S	0.00	50.00	12.50	712.50
LATE FEE INCOME-W	492.96	488.22	5,459.08	3,099.96
LATE FEE INCOME-S	450.32	445.99	4,986.87	2,831.82
LATE FEE INCOME-P	96.72	95.79	1,071.08	608.22
INTEREST INCOME-W	8.28	0.00	94.06	1,091.91
INTEREST INCOME-S	8.29	0.00	77.03	633.18
INTEREST INCOME-P	0.00	0.00	0.00	466.21
<b>Total Revenues</b>	<b>185,666.04</b>	<b>152,075.90</b>	<b>974,977.85</b>	<b>879,610.75</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>185,666.04</b>	<b>152,075.90</b>	<b>974,977.85</b>	<b>879,610.75</b>
<b>Expenses</b>				
AUDIT-W	0.00	1,012.00	0.00	6,762.00
AUDIT-S	0.00	968.00	0.00	6,468.00
AUDIT-P	0.00	220.00	0.00	1,470.00
ADVERTISING-W	0.00	0.00	25.00	0.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
ADVERTISING-S	0.00	0.00	25.00	0.00
BANK FEES-W	0.00	35.14	30.00	269.34
BANK FEES-S	0.00	35.14	0.00	269.34
CHEMICALS-P	0.00	0.00	2,573.20	2,374.68
DEPRECIATION EXPENSE-W	9,053.25	8,903.00	54,319.50	53,418.00
DEPRECIATION EXPENSE-S	9,878.83	9,816.00	59,272.98	58,896.00
DEPRECIATION EXPENSE-P	2,906.42	3,231.00	17,438.52	19,386.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	4,731.10	4,846.39
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	4,731.10	4,846.40
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	300.00	0.00
ENGINEERING FEES-W	0.00	1,381.25	9,343.24	14,449.00
ENGINEERING FEES-S	0.00	1,009.25	1,901.01	7,993.20
GAS, FUEL & OIL-W	337.10	653.34	2,349.84	3,112.69
GAS, FUEL & OIL-S	337.11	653.36	2,349.89	3,112.77
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28
HEALTH INSURANCE-W	4,295.38	4,058.38	26,029.97	24,536.72
HEALTH INSURANCE-S	4,295.38	4,058.38	26,029.97	24,536.72
INTEREST EXPENSE-W	9.26	63.74	124.52	687.63
INTEREST EXPENSE-S	9.27	63.74	124.54	629.05
LAB SUPPLIES-S	0.00	1,090.34	583.75	2,162.17
LEGAL EXPENSE-W	0.00	722.00	57.00	874.00
LEGAL EXPENSE-S	0.00	722.00	718.10	874.00
MEALS EXPENSE-W	8.99	6.00	39.91	6.00
MEALS EXPENSE-S	9.00	6.00	18.48	17.27
MISC EXPENSE-S	0.00	0.00	25.25	0.00
OFFICE SUPPLIES-W	390.73	549.35	3,355.66	4,536.00
OFFICE SUPPLIES-S	387.39	549.37	3,350.44	4,543.48
OFFICE SUPPLIES-P	0.00	0.00	59.52	132.90
OFFICE EQUIP LEASE-W	122.26	277.69	945.11	1,043.98
OFFICE EQUIP LEASE-S	122.27	277.69	945.17	1,044.03
OPERATING EXPENSE-W	813.22	745.17	6,035.95	5,240.56
OPERATING EXPENSE-S	816.95	881.47	6,669.57	6,644.02
OPERATING EXPENSE-P	0.00	0.00	666.68	363.94
PERS RETIREMENT-W	4,192.14	3,714.67	26,014.31	22,523.31
PERS RETIREMENT-S	4,192.15	3,714.68	26,014.39	22,523.44
PERMITS/LICENSES/FEES-W	2,998.60	2,998.60	3,754.57	3,622.60
PERMITS/LICENSES/FEES-S	0.00	0.00	23,223.98	21,392.00
PERMITS/LICENSES/FEES-P	495.61	495.61	495.61	495.61
PG&E PUMPING COSTS-W	23,369.77	13,176.38	148,076.56	117,217.35
PG&E PUMPING COSTS-S	10,142.99	11,052.76	62,958.50	66,418.46
PG&E OFFICE UTILITIES-W	551.02	423.93	1,793.79	1,556.52
PG&E OFFICE UTILITIES-S	551.02	423.94	1,793.80	1,556.53
PG&E POOL UTILITIES	55.05	92.76	1,566.32	1,785.23
PROFESSIONAL FEES-W	380.00	477.50	9,128.12	7,494.37
PROFESSIONAL FEES-S	450.00	547.50	9,542.20	7,914.39
R&M INFRASTRUCTURE-W	132.72	702.61	5,641.55	16,686.74
R&M INFRASTRUCTURE-S	175.25	46.25	6,845.20	16,784.33
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	50.00
RENTAL OF EQUIPMENT-W	62.31	60.60	663.42	446.49
RENTAL OF EQUIPMENT-S	0.00	6,071.92	12,916.43	17,165.04
REPAIRS/MAINT BLDG-W	105.00	142.26	534.95	409.74
REPAIRS/MAINT BLDG-S	0.00	1,259.78	335.23	1,657.10
REPAIRS/MAINT BLDG-P	50.00	50.00	1,617.35	250.00
REPAIRS/MAINT EQUIP-W	0.00	(170.26)	1,198.23	1,418.56



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT EQUIP-S	0.00	(73.44)	1,357.03	2,269.59
SEMINARS & EDUCATION-W	0.00	0.00	(69.00)	0.00
SEMINARS & EDUCATION-S	0.00	0.00	(69.00)	0.00
TOOLS-W	120.23	17.13	736.37	714.66
TOOLS-S	20.87	118.67	974.24	1,003.29
TOOLS-P	0.00	49.18	0.00	102.82
SOCIAL SECURITY TAXES-W	1,042.44	997.43	6,464.47	6,943.11
SOCIAL SECURITY TAXES-S	1,202.22	1,244.68	7,342.11	7,183.16
SOCIAL SECURITY TAXES-P	0.00	31.42	2,159.21	1,401.70
TELEPHONE-W	447.27	440.25	2,683.68	2,705.07
TELEPHONE-S	447.27	440.25	2,683.72	2,705.11
TESTING EXPENSE-W	134.40	182.40	1,265.40	753.00
TESTING EXPENSE-S	567.00	426.00	2,500.00	2,830.00
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	272.31	0.00	272.31
UNEMPLOYMENT INSURANCE-P	92.50	0.00	92.50	0.00
VEHICLE REPAIRS & MAINT-W	3.63	1,187.17	2,121.60	2,482.69
VEHICLE REPAIRS & MAINT-S	3.63	1,187.18	2,147.42	2,552.99
WAGES & SALARIES PRODUCTION-W	12,479.92	11,767.89	68,130.02	70,860.93
WAGES & SALARIES PRODUCTION-S	12,541.35	13,152.61	75,186.08	76,312.34
WAGES & SALARIES PRODUCTION-P	0.00	304.00	31,431.49	26,573.56
OVERTIME PAID-W	317.83	126.22	1,352.54	1,469.54
OVERTIME PAID-S	1,131.64	1,725.30	8,575.55	9,037.11
OVERTIME PAID-P	0.00	106.88	512.66	1,415.44
OVERTIME PD-DOUBLE S	0.00	247.56	170.00	247.56
SICK PAY-W	27.17	369.84	2,781.75	1,635.66
SICK PAY-S	1,238.87	369.83	3,993.42	1,635.65
SICK PAY-P	0.00	0.00	148.50	113.31
VACATION PAY-W	390.75	287.20	2,647.07	4,024.60
VACATION PAY-S	390.75	287.19	2,647.07	4,024.58
STAND BY TIME PAID-W	412.50	487.50	2,647.50	2,722.50
STAND BY TIME PAID-S	412.50	487.50	2,647.50	2,722.50
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	115,121.18	123,510.44	815,939.42	834,756.52
Net Income	\$ 70,544.86	\$ 28,565.46	\$ 159,038.43	\$ 44,854.23



BURNEY WATER DISTRICT

Check Register

For the Period From Dec 1, 2020 to Dec 31, 2020

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 120220-1	12/2/20	NOR CAL LABORERS	10300.0	7,662.00
29291	12/3/20	BATTERY SYSTEMS	10300.0	245.76
29292	12/3/20	BURNEY CHAMBER OF COMMERCE	10300.0	50.00
29293	12/3/20	PAT NUGENT	10300.0	107.20
29294	12/3/20	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	180.00
29295	12/3/20	LAWSON PRODUCTS	10300.0	201.62
29296	12/3/20	LEO S. JONES PROPANE SERVICE, INC.	10300.0	13.95
29297	12/3/20	MIRACLE PLAYSYSTEMS INC	10300.0	13,349.00
29298	12/3/20	OFFICE DEPOT	10300.0	169.13
29299	12/3/20	STREAMLINE	10300.0	200.00
29300	12/3/20	TESORO COMMERCIAL FLEET	10300.0	462.08
29301	12/3/20	UPEC 792	10300.0	285.00
29303	12/4/20	State Water Resources Control Board	10300.0	3,530.00
29304	12/4/20	CALIF SPECIAL DISTRICTS ASSOC	10300.0	5,478.00
1196	12/5/20	DONALD THURMAN	10305.0	25.44
1197	12/5/20	CARMEN BARRERA	10305.0	100.00
1198	12/5/20	TONYA LINDLER	10305.0	35.55
EFT 120820-1	12/8/20	CalPERS	10300.0	5,296.09
29305	12/10/20	ARAMARK	10300.0	595.88
29306	12/10/20	BASIC LABORATORY, INC.	10300.0	134.40
29307	12/10/20	BURNEY DISPOSAL	10300.0	718.00
29308	12/10/20	CALIFORNIA SAFETY CO.	10300.0	180.00
29309	12/10/20	DEBRA J. CRONE, CPA	10300.0	650.00
29310	12/10/20	FRONTIER COMMUNICATIONS	10300.0	774.40
29311	12/10/20	HOVIS HARDWARE	10300.0	216.17
29312	12/10/20	NAPA SIERRA	10300.0	389.86
29313	12/10/20	OFFICE DEPOT	10300.0	943.73
29314	12/10/20	State Water Resources Control Board	10300.0	20,362.00
29315	12/10/20	Zee Medical Service Company #72	10300.0	59.44
10126	12/11/20	MIKE A. SKELLY	10300.0	2,474.21
10127	12/11/20	KEITH T. MOORE	10300.0	1,393.41
10128	12/11/20	WILLIE L. LYONS	10300.0	1,194.02
10129	12/11/20	MARGARITA ANGEL	10300.0	1,019.88
10130	12/11/20	AMANDA R. ROGERS	10300.0	1,404.59
10131	12/11/20	WILLIAM M. RODRIGUEZ	10300.0	2,512.99
10132	12/11/20	STEPHANIE A. MCQUADE	10300.0	1,067.06
EFT 121520-1	12/15/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
29317	12/17/20	Access Information Management	10300.0	109.69
29318	12/17/20	AIR GAS USA	10300.0	60.62
29319	12/17/20	ARAMARK	10300.0	123.31
29320	12/17/20	AT&T MOBILITY	10300.0	116.90
29321	12/17/20	COOK CONCRETE	10300.0	218.52
29322	12/17/20	MOUSEMAN PEST CONTROL	10300.0	50.00
29323	12/17/20	USA BLUE BOOK	10300.0	87.93
EFT 121920-1	12/19/20	KS STATEBANK	10300.0	3,171.27
29324	12/23/20	BASIC LABORATORY, INC.	10300.0	567.00
29325	12/23/20	USA BLUE BOOK	10300.0	89.31
10133	12/24/20	MIKE A. SKELLY	10300.0	1,692.52
10134	12/24/20	KEITH T. MOORE	10300.0	1,453.37
10135	12/24/20	WILLIE L. LYONS	10300.0	1,488.31
10136	12/24/20	MARGARITA ANGEL	10300.0	1,019.87
10137	12/24/20	AMANDA R. ROGERS	10300.0	1,404.59
10138	12/24/20	WILLIAM M. RODRIGUEZ	10300.0	2,512.99
10139	12/24/20	STEPHANIE A. MCQUADE	10300.0	1,067.06
ACH 122520	12/25/20	TAMCO	10300.0	244.53
EFT 122820	12/28/20	FIRST NATIONAL BANK OMAHA	10300.0	96.41
29326	12/31/20	FALL RIVER JOINT UNIFIED SCHOOL DIST	10300.0	105.00
29327	12/31/20	LEO S. JONES PROPANE SERVICE, INC.	10300.0	63.28

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
29328	12/31/20	PACE ENGINEERING	10300.0	19,085.00
29329	12/31/20	PG&E	10300.0	34,669.85
29330	12/31/20	Pitney Bowes	10300.0	774.77
29331	12/31/20	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	495.61
29332	12/31/20	USA BLUE BOOK	10300.0	88.95
Total				<u>147,254.09</u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Dec 31, 2020  
 10305.0 - CASH IN BANK - CUST DEPOSITS  
 Bank Statement Date: December 31, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		34,353.64
Add: Cash Receipts		900.00
Less: Cash Disbursements		(160.99)
Add (Less) Other		<u>0.59</u>
Ending GL Balance		<u><u>35,093.24</u></u>
Ending Bank Balance		35,164.53
Add back deposits in transit	<u>                    </u>	
Total deposits in transit		
(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	<u>(12.34)</u>
Total outstanding checks		(71.29)
Add (Less) Other	<u>                    </u>	
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>35,093.24</u></u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Dec 31, 2020  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: December 31, 2020

Filter Criteria includes: Report is printed in Detail Format.

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

**BURNEY WATER DISTRICT**  
**WATER INCOME STATEMENT**  
For the Six Months Ending December 31, 2020

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	35,110.19	284,759.20
GRANT MONEY-W	41,080.00	41,080.00
COMMERCIAL INCOME-W	30,600.46	195,773.08
MISCELLANEOUS INCOME - W	255.00	965.73
OTHER BILLED INCOME-W	2,125.53	44,592.07
SERVICE CHARGE INCOME-W	0.00	37.50
LATE FEE INCOME-W	492.96	5,459.08
INTEREST INCOME-W	8.28	94.06
TOTAL REVENUES	<u>109,672.42</u>	<u>572,760.72</u>
<b><u>WATER EXPENSES</u></b>		
ADVERTISING-W	0.00	25.00
BANK FEES-W	0.00	30.00
DEPRECIATION EXPENSE-W	9,053.25	54,319.50
DUES, FEES & SUBSCRIPTIONS-W	0.00	4,731.10
ENGINEERING FEES-W	0.00	9,343.24
GAS, FUEL & OIL-W	337.10	2,349.84
HEALTH INSURANCE-W	4,295.38	26,029.97
INTEREST EXPENSE-W	9.26	124.52
LEGAL EXPENSE-W	0.00	57.00
MEALS EXPENSE-W	8.99	39.91
OFFICE SUPPLIES-W	390.73	3,355.66
OFFICE EQUIP LEASE-W	122.26	945.11
OPERATING EXPENSE-W	813.22	6,035.95
PERS RETIREMENT-W	4,192.14	26,014.31
PERMITS/LICENSES/FEES-W	2,998.60	3,754.57
PG&E PUMPING COSTS-W	23,369.77	148,076.56
PG&E OFFICE UTILITIES-W	551.02	1,793.79
PROFESSIONAL FEES-W	380.00	9,128.12
R&M INFRASTRUCTURE-W	132.72	5,641.55
RENTAL OF EQUIPMENT-W	62.31	663.42
REPAIRS/MAINT BLDG-W	105.00	534.95
REPAIRS/MAINT EQUIP-W	0.00	1,198.23
SEMINARS & EDUCATION-W	0.00	(69.00)
TOOLS-W	120.23	736.37
SOCIAL SECURITY TAXES-W	1,042.44	6,464.47
TELEPHONE-W	447.27	2,683.68
TESTING EXPENSE-W	134.40	1,265.40
VEHICLE REPAIRS & MAINT-W	3.63	2,121.60
WAGES & SALARIES PRODUCTION-W	12,479.92	68,130.02
OVERTIME PAID-W	317.83	1,352.54
SICK PAY-W	27.17	2,781.75
VACATION PAY-W	390.75	2,647.07
STAND BY TIME PAID-W	412.50	2,647.50
WORKERS COMP-W	0.00	420.39
TOTAL EXPENSES	<u>62,197.89</u>	<u>395,374.09</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 47,474.53</u>	<u>\$ 177,386.63</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

1 of 3

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Six Months Ending December 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,780.04	261,609.71
COMMERCIAL INCOME-S	8,400.45	54,999.97
MISCELLANEOUS INCOME - S	255.00	960.20
OTHER BILLED INCOME-S	0.00	1,204.00
SERVICE CHARGE INCOME-S	0.00	12.50
LATE FEE INCOME-S	450.32	4,986.87
INTEREST INCOME-S	8.29	77.03
	<hr/>	<hr/>
TOTAL REVENUES	52,894.10	323,850.28
<b><u>SEWER EXPENSES</u></b>		
ADVERTISING-S	0.00	25.00
DEPRECIATION EXPENSE-S	9,878.83	59,272.98
DUES, FEES & SUBSCRIPTIONS-S	0.00	4,731.10
ENGINEERING FEES-S	0.00	1,901.01
GAS, FUEL & OIL-S	337.11	2,349.89
HEALTH INSURANCE-S	4,295.38	26,029.97
INTEREST EXPENSE-S	9.27	124.54
LAB SUPPLIES-S	0.00	583.75
LEGAL EXPENSE-S	0.00	718.10
MEALS EXPENSE-S	9.00	18.48
MISC EXPENSE-S	0.00	25.25
OFFICE SUPPLIES-S	387.39	3,350.44
OFFICE EQUIP LEASE-S	122.27	945.17
OPERATING EXPENSE-S	816.95	6,669.57
PERS RETIREMENT-S	4,192.15	26,014.39
PERMITS/LICENSES/FEES-S	0.00	23,223.98
PG&E PUMPING COSTS-S	10,142.99	62,958.50
PG&E OFFICE UTILITIES-S	551.02	1,793.80
PROFESSIONAL FEES-S	450.00	9,542.20
R&M INFRASTRUCTURE-S	175.25	6,845.20
RENTAL OF EQUIPMENT-S	0.00	12,916.43
REPAIRS/MAINT BLDG-S	0.00	335.23
REPAIRS/MAINT EQUIP-S	0.00	1,357.03
SEMINARS & EDUCATION-S	0.00	(69.00)
TOOLS-S	20.87	974.24
SOCIAL SECURITY TAXES-S	1,202.22	7,342.11
TELEPHONE-S	447.27	2,683.72
TESTING EXPENSE-S	567.00	2,500.00
VEHICLE REPAIRS & MAINT-S	3.63	2,147.42
WAGES & SALARIES PRODUCTION-S	12,541.35	75,186.08
OVERTIME PAID-S	1,131.64	8,575.55
OVERTIME PD-DOUBLE S	0.00	170.00
SICK PAY-S	1,238.87	3,993.42
VACATION PAY-S	390.75	2,647.07
STAND BY TIME PAID-S	412.50	2,647.50
WORKERS COMP-S	0.00	437.54
	<hr/>	<hr/>
TOTAL EXPENSES	49,323.71	360,967.66
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>\$ 3,570.39</u>	<u>(\$ 37,117.38)</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011



**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Six Months Ending December 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,330.80	49,922.57
GRANT MONEY-P-	13,349.00	13,349.00
COMMERCIAL INCOME-P	1,068.00	6,328.04
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	255.00	915.16
LATE FEE INCOME	96.72	1,071.08
	<hr/>	<hr/>
TOTAL REVENUES	23,099.52	78,366.85
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	2,573.20
DEPRECIATION EXPENSE-P	2,906.42	17,438.52
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	495.61	495.61
PG&E POOL UTILITIES	55.05	1,566.32
R&M INFRASTRUCTURE-P	0.00	536.11
REPAIRS/MAINT BLDG-P	50.00	1,617.35
SOCIAL SECURITY TAXES-P	0.00	2,159.21
UNEMPLOYMENT INSURANCE-P	92.50	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
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TOTAL EXPENSES	3,599.58	59,597.67
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 19,499.94	\$ 18,769.18