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March 12, 2020

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

We have compiled the accompanying financial statements for the period ending February 29, 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 February are \$116,011.23
2. Total Expenses for the period are \$122,939.69
3. Net Income (Loss) for the period is (\$6,928.46)
4. YTD Revenue is \$1,142,414.59
5. YTD Expenses are \$1,087,996.10
6. YTD Net Income (Loss) is \$54,418.49
7. The reconciled checking balance is \$247,950.73

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
February 29, 2020

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		247,950.73
CASH IN BANK - CUST DEPOSITS		29,925.32
CASH IN BANK - CAPITAL IMP		470,336.60
CASH FUND 492-W		107,638.24
WASHBURN PARCEL FUND 488-W		1,097.72
CASH FUND 494-W		59,411.56
CASH FUND 494-S		58,937.82
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,208.75
CASH FISCAL AGENT FUND 495-P		111,497.87
CASH FISCAL AGENT FUND 493-S		24,872.43
ACCOUNTS RECEIVABLE		132,131.17
RETURNED CHECK		25.12
RETURNED CHECK		31.03
RETURNED CHECK		6.00
AR COMP GEN LATE FEES		<u>10,953.63</u>

Total Current Assets

1,281,081.09

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	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	(2,666,085.00)	
ACCUMULATED DEPRECIATION-S	(3,448,831.00)	
ACCUMULATED DEPRECIATION-P	<u>(715,458.00)</u>	
Total Property and Equipment		4,411,543.94
Other Assets		
DEFERRED OUTFLOWS-W	74,665.00	
DEFERRED OUTFLOWS-S	74,664.00	
DEFERRED OUTFLOWS-P	<u>31,043.00</u>	
Total Other Assets		<u>180,372.00</u>
Total Assets		<u>\$ 5,872,997.03</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 19,366.01	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	24,477.79	
INSURANCE WITHHOLDINGS	(102.00)	
FICA TAXES PAYABLE W-S-P	(0.15)	
SDI WITHHELD PAYABLE	0.04	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	6,954.67	
CUSTOMER DEPOSITS-S	12,134.65	
CUSTOMER DEPOSITS-P	2,584.07	
DEFERRED REVENUE - P	<u>2,091.00</u>	
Total Current Liabilities		104,371.96
Long-Term Liabilities		
LOAN - KS STATE BANK	(2,303.49)	
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	<u>6,434.00</u>	
Total Long-Term Liabilities		<u>845,753.51</u>
Total Liabilities		950,125.47
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	229,863.89	
Net Income	<u>54,418.49</u>	
Total Capital		<u>4,922,871.56</u>
Total Liabilities & Capital		<u>\$ 5,872,997.03</u>

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 29, 2020

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 33,565.67	28.93	\$ 366,486.40	32.08
RESIDENTIAL INCOME-S	42,735.96	36.84	342,080.12	29.94
RESIDENTIAL INCOME-P	8,222.40	7.09	66,031.80	5.78
COMMERCIAL INCOME-W	19,760.38	17.03	197,961.75	17.33
COMMERCIAL INCOME-S	8,856.57	7.63	75,701.39	6.63
COMMERCIAL INCOME-P	1,044.00	0.90	8,280.33	0.72
SWIMMING LESSONS	0.00	0.00	5,180.00	0.45
MOMMY & ME	0.00	0.00	160.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.00
NIGHT SWIM	0.00	0.00	1,264.00	0.11
GATE FEES-P	0.00	0.00	1,659.00	0.15
POOL PASS PURCHASES	0.00	0.00	240.00	0.02
VENDING INCOME-P	0.00	0.00	778.00	0.07
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	0.00	0.00	970.00	0.08
POOL DONATIONS	0.00	0.00	405.00	0.04
POOL RENTAL FEES	0.00	0.00	1,924.75	0.17
EXPANSION FEES-W	0.00	0.00	21,585.11	1.89
EXPANSION FEES-S	0.00	0.00	32,232.00	2.82
MISCELLANEOUS INCOME - W	250.00	0.22	850.97	0.07
MISCELLANEOUS INCOME - S	250.00	0.22	850.98	0.07
OTHER BILLED INCOME-W	25.00	0.02	1,654.41	0.14
OTHER BILLED INCOME-S	51.25	0.04	1,511.29	0.13
SERVICE CHARGE INCOME-W	175.00	0.15	1,200.00	0.11
SERVICE CHARGE INCOME-S	175.00	0.15	1,200.00	0.11
LATE FEE INCOME-W	426.60	0.37	4,047.96	0.35
LATE FEE INCOME-S	389.70	0.34	3,697.82	0.32
LATE FEE INCOME-P	83.70	0.07	794.22	0.07
INTEREST INCOME-W	0.00	0.00	1,772.07	0.16
INTEREST INCOME-S	0.00	0.00	1,027.60	0.09
INTEREST INCOME-P	0.00	0.00	756.62	0.07
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Total Revenues	116,011.23	100.00	1,142,414.59	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
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Gross Profit	116,011.23	100.00	1,142,414.59	100.00
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Expenses				
AUDIT-W	0.00	0.00	6,762.00	0.59
AUDIT-S	0.00	0.00	6,468.00	0.57
AUDIT-P	0.00	0.00	1,470.00	0.13
BANK FEES-W	46.03	0.04	337.83	0.03
BANK FEES-S	46.03	0.04	337.82	0.03
CHEMICALS-P	0.00	0.00	2,374.68	0.21

	Current Month		Year to Date	
DEPRECIATION EXPENSE-W	8,903.00	7.67	71,224.00	6.23
DEPRECIATION EXPENSE-S	9,816.00	8.46	78,528.00	6.87
DEPRECIATION EXPENSE-P	3,231.00	2.79	25,848.00	2.26
DUES, FEES & SUBSCRIPTIONS-W	239.99	0.21	5,902.38	0.52
DUES, FEES & SUBSCRIPTIONS-S	240.00	0.21	5,086.40	0.45
ENGINEERING FEES-W	3,520.00	3.03	19,917.50	1.74
ENGINEERING FEES-S	1,801.00	1.55	11,631.95	1.02
GAS, FUEL & OIL-W	306.67	0.26	3,895.42	0.34
GAS, FUEL & OIL-S	306.67	0.26	3,895.51	0.34
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,295.38	3.70	32,890.48	2.88
HEALTH INSURANCE-S	4,295.38	3.70	32,890.48	2.88
INTEREST EXPENSE-W	54.79	0.05	801.69	0.07
INTEREST EXPENSE-S	54.80	0.05	743.13	0.07
LAB SUPPLIES-S	0.00	0.00	2,162.17	0.19
LEGAL EXPENSE-W	0.00	0.00	874.00	0.08
LEGAL EXPENSE-S	0.00	0.00	874.00	0.08
LIABILITY INSURANCE-P	0.00	0.00	20.56	0.00
MEALS EXPENSE-W	0.00	0.00	24.58	0.00
MEALS EXPENSE-S	0.00	0.00	35.86	0.00
MISC EXPENSE-W	0.00	0.00	93.75	0.01
MISC EXPENSE-S	0.00	0.00	93.75	0.01
OFFICE SUPPLIES-W	1,254.94	1.08	8,495.99	0.74
OFFICE SUPPLIES-S	1,254.95	1.08	8,503.56	0.74
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.01
OFFICE EQUIP LEASE-W	174.07	0.15	1,688.26	0.15
OFFICE EQUIP LEASE-S	174.08	0.15	1,688.33	0.15
OPERATING EXPENSE-W	1,142.38	0.98	7,152.50	0.63
OPERATING EXPENSE-S	1,142.30	0.98	8,928.96	0.78
OPERATING EXPENSE-P	0.00	0.00	363.94	0.03
PERS RETIREMENT-W	3,714.67	3.20	29,985.56	2.62
PERS RETIREMENT-S	3,714.68	3.20	29,985.71	2.62
PERMITS/LICENSES/FEES-W	0.00	0.00	3,928.99	0.34
PERMITS/LICENSES/FEES-S	0.00	0.00	21,907.41	1.92
PERMITS/LICENSES/FEES-P	0.00	0.00	718.00	0.06
PG&E PUMPING COSTS-W	14,301.91	12.33	141,858.60	12.42
PG&E PUMPING COSTS-S	10,729.68	9.25	87,281.68	7.64
PG&E OFFICE UTILITIES-W	426.56	0.37	2,449.21	0.21
PG&E OFFICE UTILITIES-S	426.57	0.37	2,449.24	0.21
PG&E POOL UTILITIES	151.04	0.13	2,091.63	0.18
PROFESSIONAL FEES-W	522.50	0.45	9,016.83	0.79
PROFESSIONAL FEES-S	592.50	0.51	9,576.87	0.84
R&M INFRASTRUCTURE-W	2,153.85	1.86	27,841.57	2.44
R&M INFRASTRUCTURE-S	127.47	0.11	16,935.91	1.48
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	57.88	0.05	564.97	0.05
RENTAL OF EQUIPMENT-S	6,071.92	5.23	29,308.88	2.57
REPAIRS/MAINT BLDG-W	2.41	0.00	454.28	0.04
REPAIRS/MAINT BLDG-S	165.76	0.14	1,879.70	0.16
REPAIRS/MAINT BLDG-P	50.00	0.04	350.00	0.03
REPAIRS/MAINT EQUIP-W	134.75	0.12	1,562.22	0.14
REPAIRS/MAINT EQUIP-S	176.23	0.15	3,844.38	0.34
SEMINARS & EDUCATION-W	79.50	0.07	147.00	0.01
SEMINARS & EDUCATION-S	79.50	0.07	147.00	0.01
SEMINARS & EDUCATION-P	350.00	0.30	523.25	0.05

	Current Month		Year to Date	
TOOLS-W	81.13	0.07	801.28	0.07
TOOLS-S	146.59	0.13	1,249.94	0.11
TOOLS-P	0.00	0.00	102.82	0.01
SOCIAL SECURITY TAXES-W	1,022.83	0.88	8,889.54	0.78
SOCIAL SECURITY TAXES-S	1,216.76	1.05	9,685.59	0.85
SOCIAL SECURITY TAXES-P	0.00	0.00	1,405.62	0.12
TELEPHONE-W	493.06	0.43	3,663.18	0.32
TELEPHONE-S	493.07	0.43	3,663.26	0.32
TESTING EXPENSE-W	134.40	0.12	2,493.20	0.22
TESTING EXPENSE-S	426.00	0.37	3,815.00	0.33
TRAVEL EXPENSE-W	0.00	0.00	45.59	0.00
TRAVEL EXPENSE-S	0.00	0.00	45.59	0.00
TRAVEL EXPENSE-P	198.09	0.17	470.40	0.04
VEHICLE REPAIRS & MAINT-W	1,561.40	1.35	4,232.80	0.37
VEHICLE REPAIRS & MAINT-S	1,561.42	1.35	4,303.17	0.38
WAGES & SALARIES PRODUCTION-W	11,975.33	10.32	93,975.00	8.23
WAGES & SALARIES PRODUCTION-S	13,410.24	11.56	104,329.42	9.13
WAGES & SALARIES PRODUCTION-P	0.00	0.00	26,624.46	2.33
OVERTIME PAID-W	371.34	0.32	1,885.67	0.17
OVERTIME PAID-S	1,144.90	0.99	11,281.46	0.99
OVERTIME PAID-P	0.00	0.00	1,415.44	0.12
OVERTIME PD-DOUBLE S	328.46	0.28	886.14	0.08
SICK PAY-W	255.20	0.22	1,921.99	0.17
SICK PAY-S	255.19	0.22	1,921.96	0.17
SICK PAY-P	0.00	0.00	113.31	0.01
VACATION PAY-W	355.22	0.31	5,800.28	0.51
VACATION PAY-S	355.22	0.31	5,800.25	0.51
STAND BY TIME PAID-W	412.50	0.36	3,570.00	0.31
STAND BY TIME PAID-S	412.50	0.36	3,570.00	0.31
WORKERS COMP-W	0.00	0.00	1,380.42	0.12
WORKERS COMP-S	0.00	0.00	1,042.36	0.09
WORKERS COMP-P	0.00	0.00	394.41	0.03
PENALTIES & FINES	0.00	0.00	200.00	0.02
	<u>122,939.69</u>	<u>105.97</u>	<u>1,087,996.10</u>	<u>95.24</u>
Total Expenses				
Net Income	<u>(\$ 6,928.46)</u>	<u>(5.97)</u>	<u>\$ 54,418.49</u>	<u>4.76</u>

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 29, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 33,565.67	\$ 26,265.90	\$ 366,486.40	\$ 281,570.17
RESIDENTIAL INCOME-S	42,735.96	43,930.58	342,080.12	350,850.33
RESIDENTIAL INCOME-P	8,222.40	8,309.15	66,031.80	66,253.11
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	19,760.38	19,450.99	197,961.75	220,910.22
COMMERCIAL INCOME-S	8,856.57	8,287.70	75,701.39	73,750.20
COMMERCIAL INCOME-P	1,044.00	1,010.58	8,280.33	8,193.90
SWIMMING LESSONS	0.00	0.00	5,180.00	4,380.00
MOMMY & ME	0.00	0.00	160.00	80.00
LITTLE SWIMMERS	0.00	0.00	46.00	46.00
NIGHT SWIM	0.00	0.00	1,264.00	1,072.00
GATE FEES-P	0.00	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	0.00	0.00	778.00	668.50
REPLACEMENT PASSES-P	0.00	0.00	65.00	40.00
AQUATIC PASS	0.00	0.00	970.00	730.00
POOL DONATIONS	0.00	725.00	405.00	815.00
POOL RENTAL FEES	0.00	0.00	1,924.75	4,124.50
EXPANSION FEES-W	0.00	0.00	21,585.11	0.00
EXPANSION FEES-S	0.00	0.00	32,232.00	0.00
MISCELLANEOUS INCOME - W	250.00	0.00	850.97	0.03
MISCELLANEOUS INCOME - S	250.00	0.00	850.98	0.03
OTHER BILLED INCOME-W	25.00	25.00	1,654.41	23,854.01
OTHER BILLED INCOME-S	51.25	0.00	1,511.29	12,087.00
SERVICE CHARGE INCOME-W	175.00	125.00	1,200.00	1,337.50
SERVICE CHARGE INCOME-S	175.00	125.00	1,200.00	1,337.50
LATE FEE INCOME-W	426.60	960.00	4,047.96	7,728.68
LATE FEE INCOME-S	389.70	0.00	3,697.82	0.00
LATE FEE INCOME-P	83.70	0.00	794.22	0.00
INTEREST INCOME-W	0.00	0.00	1,772.07	1,237.50
INTEREST INCOME-S	0.00	0.00	1,027.60	684.13
INTEREST INCOME-P	0.00	0.00	756.62	503.04
Total Revenues	116,011.23	109,214.90	1,142,414.59	1,114,505.35
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	116,011.23	109,214.90	1,142,414.59	1,114,505.35
Expenses				
AUDIT-W	0.00	0.00	6,762.00	525.00
AUDIT-S	0.00	0.00	6,468.00	525.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
AUDIT-P	0.00	0.00	1,470.00	0.00
BANK FEES-W	46.03	0.00	337.83	264.96
BANK FEES-S	46.03	0.00	337.82	264.96
CHEMICALS-W	0.00	0.00	0.00	83.64
CHEMICALS-P	0.00	0.00	2,374.68	1,691.29
DEPRECIATION EXPENSE-W	8,903.00	9,083.33	71,224.00	72,666.64
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	78,528.00	76,666.64
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	25,848.00	22,666.64
DUES, FEES & SUBSCRIPTIONS-W	239.99	174.99	5,902.38	4,536.31
DUES, FEES & SUBSCRIPTIONS-S	240.00	175.00	5,086.40	4,536.32
ENGINEERING FEES-W	3,520.00	3,449.50	19,917.50	12,364.13
ENGINEERING FEES-S	1,801.00	0.00	11,631.95	4,683.10
ENGINEERING FEES-P	0.00	0.00	0.00	178.74
GAS, FUEL & OIL-W	306.67	532.62	3,895.42	4,076.25
GAS, FUEL & OIL-S	306.67	532.62	3,895.51	4,041.00
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,295.38	3,848.38	32,890.48	31,044.73
HEALTH INSURANCE-S	4,295.38	3,848.38	32,890.48	31,044.73
INTEREST EXPENSE-W	54.79	107.69	801.69	987.71
INTEREST EXPENSE-S	54.80	107.70	743.13	987.76
LAB SUPPLIES-S	0.00	191.54	2,162.17	492.30
LEGAL EXPENSE-W	0.00	0.00	874.00	0.00
LEGAL EXPENSE-S	0.00	0.00	874.00	0.00
LIABILITY INSURANCE-P	0.00	0.00	20.56	162.98
MEALS EXPENSE-W	0.00	0.00	24.58	70.49
MEALS EXPENSE-S	0.00	12.05	35.86	93.65
MISC EXPENSE-W	0.00	0.00	93.75	3.00
MISC EXPENSE-S	0.00	0.00	93.75	3.00
OFFICE SUPPLIES-W	1,254.94	1,218.31	8,495.99	3,882.59
OFFICE SUPPLIES-S	1,254.95	1,218.38	8,503.56	3,892.83
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	174.07	152.29	1,688.26	1,066.04
OFFICE EQUIP LEASE-S	174.08	152.30	1,688.33	1,066.09
OPERATING EXPENSE-W	1,142.38	911.49	7,152.50	7,990.72
OPERATING EXPENSE-S	1,142.30	1,215.91	8,928.96	8,807.13
OPERATING EXPENSE-P	0.00	5.77	363.94	748.58
PERS RETIREMENT-W	3,714.67	3,174.11	29,985.56	26,074.20
PERS RETIREMENT-S	3,714.68	3,174.13	29,985.71	26,074.36
PERMITS/LICENSES/FEES-W	0.00	5.00	3,928.99	3,169.89
PERMITS/LICENSES/FEES-S	0.00	5.00	21,907.41	19,355.91
PERMITS/LICENSES/FEES-P	0.00	726.61	718.00	1,649.81
PG&E PUMPING COSTS-W	14,301.91	13,526.35	141,858.60	125,156.76
PG&E PUMPING COSTS-S	10,729.68	11,686.60	87,281.68	79,086.05
PG&E OFFICE UTILITIES-W	426.56	478.98	2,449.21	2,350.45
PG&E OFFICE UTILITIES-S	426.57	478.99	2,449.24	2,350.50
PG&E POOL UTILITIES	151.04	75.56	2,091.63	7,992.74
PROFESSIONAL FEES-W	522.50	566.27	9,016.83	9,183.09
PROFESSIONAL FEES-S	592.50	586.28	9,576.87	9,619.12
PROFESSIONAL FEES-P	0.00	0.00	0.00	200.00
R&M INFRASTRUCTURE-W	2,153.85	570.12	27,841.57	6,365.69
R&M INFRASTRUCTURE-S	127.47	528.63	16,935.91	7,227.76
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	57.88	51.07	564.97	430.70
RENTAL OF EQUIPMENT-S	6,071.92	0.00	29,308.88	53.63

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-W	2.41	17.40	454.28	1,840.32
REPAIRS/MAINT BLDG-S	165.76	2,661.77	1,879.70	7,082.59
REPAIRS/MAINT BLDG-P	50.00	50.00	350.00	400.00
REPAIRS/MAINT EQUIP-W	134.75	64.60	1,562.22	1,505.86
REPAIRS/MAINT EQUIP-S	176.23	102.86	3,844.38	1,547.10
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	670.49
SEMINARS & EDUCATION-W	79.50	144.78	147.00	144.78
SEMINARS & EDUCATION-S	79.50	0.00	147.00	0.00
SEMINARS & EDUCATION-P	350.00	0.00	523.25	300.00
TOOLS-W	81.13	66.83	801.28	2,822.27
TOOLS-S	146.59	435.66	1,249.94	902.55
TOOLS-P	0.00	0.00	102.82	6.69
SOCIAL SECURITY TAXES-W	1,022.83	1,143.58	8,889.54	8,090.08
SOCIAL SECURITY TAXES-S	1,216.76	1,451.61	9,685.59	9,994.40
SOCIAL SECURITY TAXES-P	0.00	336.67	1,405.62	2,618.00
TELEPHONE-W	493.06	479.55	3,663.18	3,450.72
TELEPHONE-S	493.07	479.56	3,663.26	3,450.82
TESTING EXPENSE-W	134.40	134.40	2,493.20	1,647.80
TESTING EXPENSE-S	426.00	0.00	3,815.00	2,996.80
TRAVEL EXPENSE-W	0.00	0.00	45.59	0.00
TRAVEL EXPENSE-S	0.00	0.00	45.59	0.00
TRAVEL EXPENSE-P	198.09	0.00	470.40	0.00
VEHICLE REPAIRS & MAINT-W	1,561.40	26.61	4,232.80	1,806.64
VEHICLE REPAIRS & MAINT-S	1,561.42	26.62	4,303.17	1,806.78
WAGES & SALARIES PRODUCTION-W	11,975.33	13,829.75	93,975.00	93,851.34
WAGES & SALARIES PRODUCTION-S	13,410.24	16,336.26	104,329.42	104,782.67
WAGES & SALARIES PRODUCTION-P	0.00	4,400.75	26,624.46	31,140.58
OVERTIME PAID-W	371.34	97.60	1,885.67	1,605.87
OVERTIME PAID-S	1,144.90	1,618.32	11,281.46	13,938.31
OVERTIME PAID-P	0.00	0.00	1,415.44	965.39
OVERTIME PD-DOUBLE S	328.46	0.00	886.14	0.00
SICK PAY-W	255.20	401.00	1,921.99	3,427.48
SICK PAY-S	255.19	401.00	1,921.96	3,427.44
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	355.22	207.58	5,800.28	4,314.49
VACATION PAY-S	355.22	207.58	5,800.25	4,314.45
STAND BY TIME PAID-W	412.50	412.50	3,570.00	3,517.50
STAND BY TIME PAID-S	412.50	412.50	3,570.00	3,517.50
WORKERS COMP-W	0.00	0.00	1,380.42	2,202.10
WORKERS COMP-S	0.00	0.00	1,042.36	1,662.81
WORKERS COMP-P	0.00	0.00	394.41	629.17
PENALTIES & FINES	0.00	0.00	200.00	564.66
Total Expenses	122,939.69	120,935.95	1,087,996.10	955,697.08
Net Income	(\$ 6,928.46)	(\$ 11,721.05)	\$ 54,418.49	\$ 158,808.27

BURNEY WATER DISTRICT

Check Register

For the Period From Feb 1, 2020 to Feb 29, 2020

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28933	2/6/20	BASIC LABORATORY, INC.	10300.0	1,471.40
28934	2/6/20	BURNEY DISPOSAL	10300.0	690.00
28935	2/6/20	PAT NUGENT	10300.0	1,201.32
28936	2/6/20	FRONTIER COMMUNICATIONS	10300.0	763.61
28937	2/6/20	HOVIS HARDWARE	10300.0	198.56
28938	2/6/20	NEDLAND INDUSTRIES INC	10300.0	1,350.00
28939	2/6/20	SICKLER ELECTRIC	10300.0	1,941.02
28940	2/6/20	SINGLETON AUMAN PC	10300.0	2,200.00
28941	2/6/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	127.57
28942	2/6/20	UPEC 792	10300.0	285.00
EFT 020620	2/6/20	NOR CAL LABORERS	10300.0	7,260.00
9924	2/7/20	MIKE A. SKELLY	10300.0	2,251.24
9925	2/7/20	KEITH T. MOORE	10300.0	1,120.86
9926	2/7/20	WILLIE L. LYONS	10300.0	1,504.88
9927	2/7/20	MARGARITA ANGEL	10300.0	984.02
9928	2/7/20	AMANDA R. ROGERS	10300.0	1,336.37
9929	2/7/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9930	2/7/20	STEPHANIE A. MCQUADE	10300.0	1,092.54
28943	2/14/20	AIR GAS USA	10300.0	60.60
28944	2/14/20	ARAMARK	10300.0	559.37
28945	2/14/20	BASIC LABORATORY, INC.	10300.0	134.40
28946	2/14/20	CALIFORNIA SAFETY CO.	10300.0	175.00
28947	2/14/20	DEBRA J. CRONE, CPA	10300.0	650.00
28948	2/14/20	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	360.00
28949	2/14/20	FERGUSON WATERWORKS #1423	10300.0	6,279.89
28950	2/14/20	LAWSON PRODUCTS	10300.0	431.02
28951	2/14/20	NAPA SIERRA	10300.0	293.34
28952	2/14/20	OFFICE DEPOT	10300.0	495.32
28953	2/14/20	PETERSON CAT	10300.0	6,071.92
28954	2/14/20	PRECISION LUBE EXPRESS	10300.0	92.19
28955	2/14/20	STREAMLINE	10300.0	200.00
28956	2/14/20	TESORO COMMERCIAL FLEET	10300.0	952.13
28957	2/14/20	FIRST NATIONAL BANK OMAHA	10300.0	3,972.61
1176	2/14/20		10305.0	32.92
EFT 021420-1	2/14/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
EFT 021420-2	2/14/20	CalPERS	10300.0	4,622.27
EFT 021920	2/19/20	KS STATEBANK	10300.0	3,171.27
28958	2/20/20	AT&T MOBILITY	10300.0	116.48
28959	2/20/20	BURNEY CHAMBER OF COMMERCE	10300.0	95.00
28960	2/20/20	CALIFORNIA RURAL WATER ASSOC.	10300.0	816.00
28961	2/20/20	MOUSEMAN PEST CONTROL	10300.0	50.00
28962	2/20/20	PACE ENGINEERING	10300.0	5,321.00
EFT 022020	2/20/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
EFT	2/20/20	HARLAND CLARKE	10300.0	60.82
9931	2/21/20	MIKE A. SKELLY	10300.0	2,340.15
9932	2/21/20	KEITH T. MOORE	10300.0	1,426.37
9933	2/21/20	WILLIE L. LYONS	10300.0	1,266.08
9934	2/21/20	MARGARITA ANGEL	10300.0	1,013.02
9935	2/21/20	AMANDA R. ROGERS	10300.0	1,365.37
9936	2/21/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9937	2/21/20	STEPHANIE A. MCQUADE	10300.0	1,048.43
Xfer 02/21/20	2/21/20	Burney Water District	10300.0	223,619.00
EFT 022520	2/25/20	TAMCO	10300.0	348.15
28963	2/27/20	BASIC LABORATORY, INC.	10300.0	426.00
28964	2/27/20	PG&E	10300.0	26,035.76
28965	2/27/20	SHASTA COUNTY AUDITOR/CONTROLLER	10300.0	34,220.00
28966	2/27/20	Zee Medical Service Company #72	10300.0	629.91
EFT 022720	2/27/20	PITNEY BOWES INC.	10300.0	824.08

Check #	Date	Payee	Cash Account	Amount
Total				<u>365,450.20</u>

BURNEY WATER DISTRICT

Account Reconciliation

As of Feb 29, 2020

10300.0 - CASH IN BANK

Bank Statement Date: February 29, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance				501,323.55
Add: Cash Receipts				120,343.86
Less: Cash Disbursements				(365,417.28)
Add (Less) Other				<u>(8,299.40)</u>
Ending GL Balance				<u><u>247,950.73</u></u>
Ending Bank Balance				301,060.34
Add back deposits in transit				
	Feb 26, 2020		924.18	
	Feb 27, 2020		1,242.30	
	Feb 28, 2020		2,551.35	
	Feb 28, 2020		2,804.03	
	Feb 28, 2020		<u>753.56</u>	
Total deposits in transit				8,275.42
(Less) outstanding checks				
	Feb 14, 2020	28954	(92.19)	
	Feb 20, 2020	28961	(50.00)	
	Feb 27, 2020	28963	(426.00)	
	Feb 27, 2020	28964	(26,035.76)	
	Feb 27, 2020	28965	(34,220.00)	
	Feb 27, 2020	28966	<u>(629.91)</u>	
Total outstanding checks				(61,453.86)
Add (Less) Other				<u> </u>
Total other				
Unreconciled difference				<u>68.83</u>
Ending GL Balance				<u><u>247,950.73</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Feb 29, 2020
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: February 29, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,358.24
Add: Cash Receipts		700.00
Less: Cash Disbursements		(32.92)
Add (Less) Other		<u>(100.00)</u>
Ending GL Balance		<u><u>29,925.32</u></u>
Ending Bank Balance		30,315.45
Add back deposits in transit		
	Feb 29, 2020	<u>100.00</u>
Total deposits in transit		100.00
(Less) outstanding checks		
	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)
	Oct 31, 2019	1164 (31.40)
	Dec 20, 2019	1170 (44.42)
	Feb 14, 2020	<u>1176 (32.92)</u>
Total outstanding checks		(490.13)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>29,925.32</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Feb 29, 2020
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: February 29, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		246,717.60
Add: Cash Receipts		
Less: Cash Disbursements		223,619.00
Add (Less) Other		
Ending GL Balance		470,336.60
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		0.00
Ending GL Balance		470,336.60