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May 20, 2022

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, 2022. 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 \$332,009.76
2. Total Expenses for the period are \$142,788.40
3. Net Income (Loss) for the period is \$189,221.36
4. YTD Revenue is \$1,234,371.63
5. YTD Expenses are \$933,541.97
6. YTD Net Income (Loss) is \$300,829.66
7. The reconciled checking balance is \$379,653.46

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, 2022

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		379,653.46
CASH IN BANK - CUST DEPOSITS		29,299.13
CASH IN BANK - CAPITAL IMP		250,091.17
PARK RESERVE 29160		1,090.91
WATER RESERVE 29170		106,969.49
SEWER RESERVE 29180		24,717.88
CASH FISCAL AGENT 4		17,707.10
WATER/SWR EQUIP RESERVE 29190		197,142.58
WATER/SWR EQUIP RESERVE 29190		197,142.59
SWIMMING POOL RESERVE 29200		119,937.59
WTR/SWR CAPITAL IMPR RES 29210		108,975.44
WTR/SWR CAPITAL IMPR RES 29210		108,975.43
ACCOUNTS RECEIVABLE		184,318.89
RETURNED CHECK		451.83
RETURNED CHECK		506.78
RETURNED CHECK		76.55
AR COMP GEN LATE FEES		<u>18,360.24</u>

Total Current Assets

1,745,767.06

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		1,876,951.67
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		35,519.11
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	435,424.41	
WORK IN PROGRESS - S	950,177.06	
WORK IN PROGRESS - POOL	77,771.58	
ACCUMULATED DEPRECIATION-W	(2,861,720.94)	
ACCUMULATED DEPRECIATION-S	(3,667,540.81)	
ACCUMULATED DEPRECIATION-P	(783,077.75)	
	<u> </u>	
Total Property and Equipment		5,089,960.57
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>\$ 7,028,348.63</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 77,652.00	
ACCRUED VACATION PAYABLE	27,460.20	
FICA TAXES PAYABLE W-S-P	0.01	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	291.00	
CUSTOMER DEPOSITS-W	8,632.73	
CUSTOMER DEPOSITS-S	12,431.18	
CUSTOMER DEPOSITS-P	2,670.07	
DEFERRED REVENUE - W	140,000.00	
DEFERRED REVENUE - S	140,000.00	
	<u> </u>	
Total Current Liabilities		409,137.20
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		1,333,595.20
Capital		
AUDIT ADJUSTMENT	431,853.00	
UNREALIZED GAIN (LOSS)	(10,539.44)	

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	765,874.03	
Net Income	<u>300,829.66</u>	
Total Capital		<u>5,694,753.43</u>
Total Liabilities & Capital		<u><u>\$ 7,028,348.63</u></u>

BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2022

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 36,638.68	11.04	\$ 314,334.24	25.47
RESIDENTIAL INCOME-S	44,652.63	13.45	309,454.03	25.07
RESIDENTIAL INCOME-P	9,772.45	2.94	61,112.97	4.95
GRANT MONEY-W	193,243.00	58.20	193,243.00	15.66
GRANT MONEY-S	0.00	0.00	18,056.00	1.46
COMMERCIAL INCOME-W	35,286.11	10.63	205,384.72	16.64
COMMERCIAL INCOME-S	8,641.73	2.60	60,706.19	4.92
COMMERCIAL INCOME-P	1,246.00	0.38	7,819.21	0.63
SWIMMING LESSONS	0.00	0.00	5,145.00	0.42
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	0.07
GATE FEES-P	0.00	0.00	1,739.00	0.14
POOL PASS PURCHASES	0.00	0.00	429.00	0.03
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	0.11
POOL DONATIONS	0.00	0.00	325.00	0.03
POOL RENTAL FEES	0.00	0.00	5,100.00	0.41
MISCELLANEOUS INCOME - W	129.06	0.04	1,162.80	0.09
MISCELLANEOUS INCOME - S	129.05	0.04	1,162.79	0.09
MISCELLANEOUS INCOME - P	129.06	0.04	900.26	0.07
OTHER BILLED INCOME-W	300.00	0.09	13,536.21	1.10
OTHER BILLED INCOME-S	0.00	0.00	20,145.00	1.63
SERVICE CHARGE INCOME-W	12.50	0.00	125.00	0.01
SERVICE CHARGE INCOME-S	12.50	0.00	125.00	0.01
LATE FEE INCOME-W	768.81	0.23	5,010.34	0.41
LATE FEE INCOME-S	583.59	0.18	3,803.26	0.31
LATE FEE INCOME-P	117.60	0.04	766.40	0.06
INTEREST INCOME-W	14.68	0.00	96.40	0.01
INTEREST INCOME-S	14.67	0.00	70.22	0.01
DIVIDEND INCOME - W	166.46	0.05	876.36	0.07
DIVIDEND INCOME - S	132.94	0.04	699.99	0.06
DIVIDEND INCOME - P	18.24	0.01	18.24	0.00
	<u>332,009.76</u>	100.00	<u>1,234,371.63</u>	100.00
Total Revenues				
Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Total Cost of Sales				
Gross Profit	<u>332,009.76</u>	100.00	<u>1,234,371.63</u>	100.00
Expenses				
AUDIT-W	5,810.00	1.75	5,810.00	0.47
AUDIT-S	6,328.00	1.91	6,328.00	0.51
AUDIT-P	1,862.00	0.56	1,862.00	0.15
BANK FEES-W	25.00	0.01	75.00	0.01

	Current Month		Year to Date	
BANK FEES-S	25.00	0.01	75.00	0.01
CHEMICALS-P	0.00	0.00	4,111.59	0.33
DEPRECIATION EXPENSE-W	8,327.42	2.51	58,291.94	4.72
DEPRECIATION EXPENSE-S	9,404.83	2.83	65,833.81	5.33
DEPRECIATION EXPENSE-P	3,253.25	0.98	22,772.75	1.84
DUES, FEES & SUBSCRIPTIONS-W	904.50	0.27	10,532.33	0.85
DUES, FEES & SUBSCRIPTIONS-S	47.50	0.01	5,152.33	0.42
ENGINEERING FEES-W	1,232.00	0.37	1,414.75	0.11
ENGINEERING FEES-S	0.00	0.00	18,801.60	1.52
GAS, FUEL & OIL-W	368.44	0.11	4,511.82	0.37
GAS, FUEL & OIL-S	368.44	0.11	4,189.04	0.34
HEALTH INSURANCE-W	4,476.50	1.35	29,550.57	2.39
HEALTH INSURANCE-S	4,476.50	1.35	29,550.57	2.39
INTEREST EXPENSE-W	10.08	0.00	42.56	0.00
INTEREST EXPENSE-S	10.08	0.00	40.06	0.00
LAB SUPPLIES-S	369.28	0.11	956.60	0.08
LEGAL EXPENSE-W	0.00	0.00	1,668.50	0.14
MEALS EXPENSE-W	0.00	0.00	84.11	0.01
MEALS EXPENSE-S	0.00	0.00	113.20	0.01
MEALS EXPENSE-P	54.61	0.02	54.61	0.00
MISC EXPENSE-W	0.00	0.00	50.00	0.00
OFFICE SUPPLIES-W	63.00	0.02	5,714.76	0.46
OFFICE SUPPLIES-S	63.00	0.02	5,700.08	0.46
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	1,288.42	0.39	6,489.99	0.53
OPERATING EXPENSE-S	1,717.44	0.52	7,325.76	0.59
OPERATING EXPENSE-P	0.00	0.00	459.19	0.04
PERS RETIREMENT-W	4,473.23	1.35	31,219.98	2.53
PERS RETIREMENT-S	4,473.26	1.35	31,220.16	2.53
PERMITS/LICENSES/FEES-W	965.50	0.29	4,935.64	0.40
PERMITS/LICENSES/FEES-S	770.30	0.23	28,255.30	2.29
PERMITS/LICENSES/FEES-P	257.39	0.08	753.00	0.06
PG&E PUMPING COSTS-W	17,591.58	5.30	148,618.64	12.04
PG&E PUMPING COSTS-S	12,721.81	3.83	54,945.34	4.45
PG&E OFFICE UTILITIES-W	599.79	0.18	2,509.83	0.20
PG&E OFFICE UTILITIES-S	599.79	0.18	10,741.02	0.87
PG&E POOL UTILITIES	50.54	0.02	1,676.25	0.14
PROFESSIONAL FEES-W	505.00	0.15	5,422.12	0.44
PROFESSIONAL FEES-S	575.00	0.17	10,542.64	0.85
R&M INFRASTRUCTURE-W	1,337.69	0.40	15,151.89	1.23
R&M INFRASTRUCTURE-S	5,271.98	1.59	11,325.14	0.92
R&M INFRASTRUCTURE-P	0.00	0.00	853.77	0.07
RENTAL OF EQUIPMENT-W	70.59	0.02	598.31	0.05
RENTAL OF EQUIPMENT-S	0.00	0.00	119.02	0.01
REPAIRS/MAINT BLDG-W	0.00	0.00	105.64	0.01
REPAIRS/MAINT BLDG-S	0.00	0.00	152.91	0.01
REPAIRS/MAINT BLDG-P	50.00	0.02	590.00	0.05
REPAIRS/MAINT EQUIP-W	930.07	0.28	4,907.88	0.40
REPAIRS/MAINT EQUIP-S	131.82	0.04	4,746.66	0.38
SEMINARS & EDUCATION-P	205.00	0.06	205.00	0.02
TOOLS-W	55.37	0.02	758.84	0.06
TOOLS-S	409.66	0.12	1,620.73	0.13
TOOLS-P	0.00	0.00	34.73	0.00
SOCIAL SECURITY TAXES-W	1,053.04	0.32	6,826.08	0.55

	Current Month		Year to Date	
SOCIAL SECURITY TAXES-S	1,422.23	0.43	8,166.02	0.66
SOCIAL SECURITY TAXES-P	42.58	0.01	2,774.96	0.22
TELEPHONE-W	538.39	0.16	3,472.54	0.28
TELEPHONE-S	538.40	0.16	3,523.71	0.29
TELEPHONE-P	54.81	0.02	957.21	0.08
TESTING EXPENSE-W	645.60	0.19	2,683.60	0.22
TESTING EXPENSE-S	638.00	0.19	2,634.50	0.21
TRAVEL EXPENSE-W	0.00	0.00	264.41	0.02
TRAVEL EXPENSE-S	0.00	0.00	74.01	0.01
TRAVEL EXPENSE-P	382.92	0.12	382.92	0.03
VEHICLE REPAIRS & MAINT-W	1,014.39	0.31	3,135.51	0.25
VEHICLE REPAIRS & MAINT-S	1,014.40	0.31	3,135.63	0.25
WAGES & SALARIES PRODUCTION-W	12,158.59	3.66	75,149.23	6.09
WAGES & SALARIES PRODUCTION-S	15,298.70	4.61	79,150.26	6.41
WAGES & SALARIES PRODUCTION-P	310.08	0.09	34,693.15	2.81
OVERTIME PAID-W	633.37	0.19	3,052.29	0.25
OVERTIME PAID-S	2,316.09	0.70	12,503.79	1.01
OVERTIME PAID-P	247.10	0.07	864.49	0.07
SICK PAY-W	125.77	0.04	3,763.65	0.30
SICK PAY-S	125.75	0.04	3,763.60	0.30
VACATION PAY-W	373.77	0.11	2,539.34	0.21
VACATION PAY-S	373.76	0.11	2,539.31	0.21
COMP TIME TAKEN-W	0.00	0.00	108.75	0.01
STAND BY TIME PAID-W	475.00	0.14	3,145.00	0.25
STAND BY TIME PAID-S	475.00	0.14	3,145.00	0.25
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
Total Expenses	<u>142,788.40</u>	43.01	<u>933,541.97</u>	75.63
Net Income	<u>\$ 189,221.36</u>	56.99	<u>\$ 300,829.66</u>	24.37

BURNEY WATER DISTRICT
Income Statement
For the Seven Months Ending January 31, 2022

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 36,638.68	\$ 34,517.24	\$ 314,334.24	\$ 319,276.44
RESIDENTIAL INCOME-S	44,652.63	43,821.89	309,454.03	305,431.60
RESIDENTIAL INCOME-P	9,772.45	8,330.06	61,112.97	58,252.63
GRANT MONEY-W	193,243.00	0.00	193,243.00	16,054.00
GRANT MONEY-S	0.00	0.00	18,056.00	41,080.00
GRANT MONEY-P	0.00	0.00	0.00	13,349.00
COMMERCIAL INCOME-W	35,286.11	17,366.00	205,384.72	213,139.08
COMMERCIAL INCOME-S	8,641.73	8,804.79	60,706.19	63,804.76
COMMERCIAL INCOME-P	1,246.00	1,068.00	7,819.21	7,396.04
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	0.00	1,162.80	965.73
MISCELLANEOUS INCOME - S	129.05	0.00	1,162.79	960.20
MISCELLANEOUS INCOME - P	129.06	0.00	900.26	915.16
OTHER BILLED INCOME-W	300.00	0.00	13,536.21	44,592.07
OTHER BILLED INCOME-S	0.00	0.00	20,145.00	1,204.00
SERVICE CHARGE INCOME-W	12.50	12.50	125.00	37.50
SERVICE CHARGE INCOME-S	12.50	12.50	125.00	37.50
LATE FEE INCOME-W	768.81	0.00	5,010.34	6,097.06
LATE FEE INCOME-S	583.59	0.00	3,803.26	4,518.15
LATE FEE INCOME-P	117.60	0.00	766.40	901.82
INTEREST INCOME-W	14.68	9.66	96.40	94.78
INTEREST INCOME-S	14.67	9.66	70.22	94.81
DIVIDEND INCOME - W	166.46	0.00	876.36	1.46
DIVIDEND INCOME - S	132.94	0.00	699.99	0.00
DIVIDEND INCOME - P	18.24	0.00	18.24	0.00
Total Revenues	332,009.76	113,952.30	1,234,371.63	1,104,984.79
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	332,009.76	113,952.30	1,234,371.63	1,104,984.79
Expenses				
AUDIT-W	5,810.00	0.00	5,810.00	6,279.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
AUDIT-S	6,328.00	0.00	6,328.00	6,006.00
AUDIT-P	1,862.00	0.00	1,862.00	1,365.00
ADVERTISING-W	0.00	0.00	0.00	25.00
ADVERTISING-S	0.00	0.00	0.00	25.00
BANK FEES-W	25.00	0.00	75.00	30.00
BANK FEES-S	25.00	0.00	75.00	0.00
CHEMICALS-P	0.00	0.00	4,111.59	2,573.20
DEPRECIATION EXPENSE-W	8,327.42	9,053.25	58,291.94	63,372.75
DEPRECIATION EXPENSE-S	9,404.83	9,878.83	65,833.81	69,151.81
DEPRECIATION EXPENSE-P	3,253.25	2,906.42	22,772.75	20,344.94
DUES, FEES & SUBSCRIPTIONS-W	904.50	863.50	10,532.33	5,594.60
DUES, FEES & SUBSCRIPTIONS-S	47.50	47.50	5,152.33	4,778.60
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	0.00	300.00
ENGINEERING FEES-W	1,232.00	0.00	1,414.75	(3,681.01)
ENGINEERING FEES-S	0.00	0.00	18,801.60	1,901.01
GAS, FUEL & OIL-W	368.44	375.91	4,511.82	2,725.75
GAS, FUEL & OIL-S	368.44	375.91	4,189.04	2,725.80
HEALTH INSURANCE-W	4,476.50	4,295.38	29,550.57	30,325.35
HEALTH INSURANCE-S	4,476.50	4,295.38	29,550.57	30,325.35
INTEREST EXPENSE-W	10.08	6.40	42.56	97.92
INTEREST EXPENSE-S	10.08	6.40	40.06	97.94
LAB SUPPLIES-S	369.28	0.00	956.60	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	0.00	0.00	84.11	39.91
MEALS EXPENSE-S	0.00	0.00	113.20	18.48
MEALS EXPENSE-P	54.61	0.00	54.61	0.00
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	63.00	509.79	5,714.76	3,684.37
OFFICE SUPPLIES-S	63.00	509.83	5,700.08	3,679.20
OFFICE SUPPLIES-P	0.00	0.00	450.73	59.52
OFFICE EQUIP LEASE-W	0.00	122.26	0.00	1,067.37
OFFICE EQUIP LEASE-S	0.00	122.27	15.39	1,067.44
OPERATING EXPENSE-W	1,288.42	855.80	6,489.99	6,761.62
OPERATING EXPENSE-S	1,717.44	1,402.72	7,325.76	7,973.89
OPERATING EXPENSE-P	0.00	0.00	459.19	202.68
PERS RETIREMENT-W	4,473.23	4,192.14	31,219.98	30,206.45
PERS RETIREMENT-S	4,473.26	4,192.15	31,220.16	30,206.54
PERMITS/LICENSES/FEES-W	965.50	306.39	4,935.64	4,060.96
PERMITS/LICENSES/FEES-S	770.30	455.41	28,255.30	23,679.39
PERMITS/LICENSES/FEES-P	257.39	222.39	753.00	718.00
PG&E PUMPING COSTS-W	17,591.58	31,851.57	148,618.64	179,928.13
PG&E PUMPING COSTS-S	12,721.81	9,564.59	54,945.34	72,523.09
PG&E OFFICE UTILITIES-W	599.79	557.99	2,509.83	2,351.78
PG&E OFFICE UTILITIES-S	599.79	558.00	10,741.02	2,351.80
PG&E POOL UTILITIES	50.54	55.19	1,676.25	1,621.51
PROFESSIONAL FEES-W	505.00	685.70	5,422.12	9,913.82
PROFESSIONAL FEES-S	575.00	685.71	10,542.64	10,327.91
R&M INFRASTRUCTURE-W	1,337.69	233.63	15,151.89	5,922.93
R&M INFRASTRUCTURE-S	5,271.98	495.49	11,325.14	7,396.60
R&M INFRASTRUCTURE-P	0.00	0.00	853.77	536.11
RENTAL OF EQUIPMENT-W	70.59	62.31	598.31	725.73
RENTAL OF EQUIPMENT-S	0.00	0.00	119.02	12,916.43

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-W	0.00	0.00	105.64	560.20
REPAIRS/MAINT BLDG-S	0.00	17.36	152.91	377.85
REPAIRS/MAINT BLDG-P	50.00	50.00	590.00	1,667.35
REPAIRS/MAINT EQUIP-W	930.07	1,453.49	4,907.88	2,651.72
REPAIRS/MAINT EQUIP-S	131.82	1,453.49	4,746.66	2,810.52
SEMINARS & EDUCATION-W	0.00	0.00	0.00	(69.00)
SEMINARS & EDUCATION-S	0.00	0.00	0.00	(69.00)
SEMINARS & EDUCATION-P	205.00	0.00	205.00	0.00
TOOLS-W	55.37	18.33	758.84	760.66
TOOLS-S	409.66	97.55	1,620.73	1,077.76
TOOLS-P	0.00	0.00	34.73	0.00
SOCIAL SECURITY TAXES-W	1,053.04	1,053.85	6,826.08	7,518.32
SOCIAL SECURITY TAXES-S	1,422.23	1,299.67	8,166.02	8,641.78
SOCIAL SECURITY TAXES-P	42.58	0.00	2,774.96	2,159.21
TELEPHONE-W	538.39	469.29	3,472.54	3,152.97
TELEPHONE-S	538.40	469.30	3,523.71	3,153.02
TELEPHONE-P	54.81	0.00	957.21	0.00
TESTING EXPENSE-W	645.60	153.60	2,683.60	1,419.00
TESTING EXPENSE-S	638.00	450.00	2,634.50	2,991.00
TRAVEL EXPENSE-W	0.00	0.00	264.41	0.00
TRAVEL EXPENSE-S	0.00	0.00	74.01	0.00
TRAVEL EXPENSE-P	382.92	0.00	382.92	0.00
UNEMPLOYMENT INSURANCE-P	0.00	0.00	0.00	92.50
VEHICLE REPAIRS & MAINT-W	1,014.39	113.66	3,135.51	1,309.90
VEHICLE REPAIRS & MAINT-S	1,014.40	113.66	3,135.63	1,335.73
WAGES & SALARIES PRODUCTION-W	12,158.59	12,692.29	75,149.23	80,822.31
WAGES & SALARIES PRODUCTION-S	15,298.70	13,684.83	79,150.26	88,870.91
WAGES & SALARIES PRODUCTION-P	310.08	0.00	34,693.15	31,431.49
OVERTIME PAID-W	633.37	257.40	3,052.29	1,609.94
OVERTIME PAID-S	2,316.09	2,478.36	12,503.79	11,053.91
OVERTIME PAID-P	247.10	0.00	864.49	512.66
OVERTIME PD-DOUBLE S	0.00	0.00	0.00	170.00
SICK PAY-W	125.77	202.24	3,763.65	3,589.84
SICK PAY-S	125.75	202.22	3,763.60	3,589.79
SICK PAY-P	0.00	0.00	0.00	148.50
VACATION PAY-W	373.77	2,688.88	2,539.34	5,335.95
VACATION PAY-S	373.76	2,688.86	2,539.31	5,335.93
COMP TIME TAKEN-W	0.00	0.00	108.75	0.00
STAND BY TIME PAID-W	475.00	480.00	3,145.00	3,127.50
STAND BY TIME PAID-S	475.00	480.00	3,145.00	3,127.50
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	142,788.40	132,814.54	933,541.97	946,815.42
Net Income	\$ 189,221.36	(\$ 18,862.24)	\$ 300,829.66	\$ 158,169.37

BURNEY WATER DISTRICT

Check Register

For the Period From Jan 1, 2022 to Jan 31, 2022

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
10370	1/7/22	MIKE A. SKELLY	10300.0	2,120.63
10371	1/7/22	KEITH T. MOORE	10300.0	1,841.73
10372	1/7/22	WILLIE L. LYONS	10300.0	1,913.07
10373	1/7/22	MARGARITA ANGEL	10300.0	1,084.13
10374	1/7/22	AMANDA R. ROGERS	10300.0	1,519.65
10375	1/7/22	DAVID ZEVELY	10300.0	2,401.74
10376	1/7/22	STEPHANIE A. MCQUADE	10300.0	1,330.95
EFT 011122	1/11/22	NOR CAL LABORERS	10300.0	8,953.00
29741	1/13/22	AIR GAS USA	10300.0	70.59
29742	1/13/22	BAT ELECTRIC	10300.0	760.00
29743	1/13/22	BATTERY SYSTEMS	10300.0	171.00
29744	1/13/22	BACKFLOW APPARATUS & VALVE CO	10300.0	340.54
29745	1/13/22	BAY CITY ELECTRIC WORKS	10300.0	16,248.38
29746	1/13/22	CALIFORNIA SAFETY CO.	10300.0	180.00
29747	1/13/22	COOK CONCRETE	10300.0	217.66
29748	1/13/22	DEBRA J. CRONE, CPA	10300.0	800.00
29749	1/13/22	FERGUSON WATERWORKS #1423	10300.0	254.52
29750	1/13/22	FRONTIER COMMUNICATIONS	10300.0	833.28
29751	1/13/22	HOVIS HARDWARE	10300.0	390.38
29752	1/13/22	INTERMOUNTAIN NEWS	10300.0	1,190.00
29753	1/13/22	STEPHANIE MCQUADE	10300.0	268.24
29754	1/13/22	NAPA SIERRA	10300.0	141.72
29755	1/13/22	OFFICE DEPOT	10300.0	437.01
29756	1/13/22	PACE ANALYTICAL SERVICES LLC	10300.0	1,466.80
29757	1/13/22	PACE ENGINEERING	10300.0	15,268.00
29758	1/13/22	RAY MORGAN COMPANY	10300.0	503.11
29759	1/13/22	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	93.23
29760	1/13/22	State Water Resources Control Board	10300.0	3,960.14
29761	1/13/22	USA BLUE BOOK	10300.0	95.13
29762	1/13/22	WORLD TELECOM & SURVEILLANCE INC.	10300.0	31.25
EFT 011821-1	1/18/22	TESORO COMMERCIAL FLEET	10300.0	1,532.87
29763	1/20/22	PACE ANALYTICAL SERVICES LLC	10300.0	452.00
1232	1/20/22	KAYLA BONOMINI	10305.0	100.00
1233	1/20/22	JASON WILLITS TRUSTEE	10305.0	156.92
1234	1/20/22	VOIDED	10305.0	100.00
1235	1/20/22	BRAD LANDINO	10305.0	100.00
1236	1/20/22	AMERICAN CONSTRUCTION	10305.0	612.43
1234V	1/20/22	VOIDED	10305.0	-100.00
10377	1/21/22	MIKE A. SKELLY	10300.0	2,372.65
10378	1/21/22	KEITH T. MOORE	10300.0	1,310.98
10379	1/21/22	WILLIE L. LYONS	10300.0	1,764.00
10380	1/21/22	MARGARITA ANGEL	10300.0	1,061.37
10381	1/21/22	AMANDA R. ROGERS	10300.0	1,456.17
10382	1/21/22	DAVID ZEVELY	10300.0	2,401.74
10383	1/21/22	STEPHANIE A. MCQUADE	10300.0	1,157.01
10383V	1/21/22	STEPHANIE A. MCQUADE	10300.0	-1,157.01
10384	1/21/22	STEPHANIE A. MCQUADE	10300.0	1,148.88
EFT 012122-1	1/21/22	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,578.15
EFT 012522-1	1/25/22	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,578.15
EFT 012522-2	1/25/22	CalPERS	10300.0	6,185.75
29764	1/27/22	ARAMARK	10300.0	699.30
29765	1/27/22	AT&T MOBILITY	10300.0	116.74
29766	1/27/22	BURNEY DISPOSAL	10300.0	702.46
29767	1/27/22	PAT NUGENT	10300.0	100.00
29768	1/27/22	CWEA	10300.0	96.00
29769	1/27/22	DEPT OF MOTOR VEHICLE	10300.0	10.00
29770	1/27/22	FERGUSON WATERWORKS #1423	10300.0	105.45
29771	1/27/22	FRONTIER COMMUNICATIONS	10300.0	54.81

Check #	Date	Payee	Cash Account	Amount
29772	1/27/22	GRAINGER	10300.0	37.33
29773	1/27/22	LAWSON PRODUCTS	10300.0	442.51
29774	1/27/22	MOUSEMAN PEST CONTROL	10300.0	50.00
29775	1/27/22	PACE ANALYTICAL SERVICES LLC	10300.0	1,571.20
29776	1/27/22	PACE ENGINEERING	10300.0	30,451.18
29777	1/27/22	SICKLER ELECTRIC	10300.0	300.00
29778	1/27/22	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	12.83
29779	1/27/22	State Water Resources Control Board	10300.0	763.00
29780	1/27/22	UPEC 792	10300.0	291.00
29781	1/27/22	USA BLUE BOOK	10300.0	544.81
29782	1/27/22	ZITO MEDIA	10300.0	124.04
Total				<u>127,170.60</u>

BURNEY WATER DISTRICT
Account Reconciliation
 As of Jan 31, 2022
10305.0 - CASH IN BANK - CUST DEPOSITS
Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,468.22
Add: Cash Receipts		800.00
Less: Cash Disbursements		(969.35)
Add (Less) Other		<u>0.26</u>
Ending GL Balance		<u><u>29,299.13</u></u>
Ending Bank Balance		30,403.20
Add back deposits in transit		
	Dec 1, 2021	<u>100.00</u>
Total deposits in transit		100.00
(Less) outstanding checks		
	May 20, 2021 1214	(1.79)
	Jul 29, 2021 1219	(12.31)
	Nov 30, 2021 1230	(320.62)
	Jan 20, 2022 1232	(100.00)
	Jan 20, 2022 1233	(156.92)
	Jan 20, 2022 1236	<u>(612.43)</u>
Total outstanding checks		(1,204.07)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>29,299.13</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Jan 31, 2022
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: January 31, 2022

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		200,082.13
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	<u>50,009.04</u>	
Ending GL Balance	<u>250,091.17</u>	
Ending Bank Balance		250,091.17
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>250,091.17</u>	

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Seven Months Ending January 31, 2022**

<u>WATER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-W	36,638.68	314,334.24
GRANT MONEY-W	193,243.00	193,243.00
COMMERCIAL INCOME-W	35,286.11	205,384.72
MISCELLANEOUS INCOME - W	129.06	1,162.80
OTHER BILLED INCOME-W	300.00	13,536.21
SERVICE CHARGE INCOME-W	12.50	125.00
LATE FEE INCOME-W	768.81	5,010.34
INTEREST INCOME-W	14.68	96.40
DIVIDEND INCOME - W	166.46	876.36
TOTAL REVENUES	266,559.30	733,769.07

<u>WATER EXPENSES</u>		
AUDIT-W	5,810.00	5,810.00
BANK FEES-W	25.00	75.00
DEPRECIATION EXPENSE-W	8,327.42	58,291.94
DUES, FEES & SUBSCRIPTIONS-W	904.50	10,532.33
ENGINEERING FEES-W	1,232.00	1,414.75
GAS, FUEL & OIL-W	368.44	4,511.82
HEALTH INSURANCE-W	4,476.50	29,550.57
INTEREST EXPENSE-W	10.08	42.56
LEGAL EXPENSE-W	0.00	1,668.50
MEALS EXPENSE-W	0.00	84.11
MISC EXPENSE-W	0.00	50.00
OFFICE SUPPLIES-W	63.00	5,714.76
OPERATING EXPENSE-W	1,288.42	6,489.99
PERS RETIREMENT-W	4,473.23	31,219.98
PERMITS/LICENSES/FEES-W	965.50	4,935.64
PG&E PUMPING COSTS-W	17,591.58	148,618.64
PG&E OFFICE UTILITIES-W	599.79	2,509.83
PROFESSIONAL FEES-W	505.00	5,422.12
R&M INFRASTRUCTURE-W	1,337.69	15,151.89
RENTAL OF EQUIPMENT-W	70.59	598.31
REPAIRS/MAINT BLDG-W	0.00	105.64
REPAIRS/MAINT EQUIP-W	930.07	4,907.88
TOOLS-W	55.37	758.84
SOCIAL SECURITY TAXES-W	1,053.04	6,826.08
TELEPHONE-W	538.39	3,472.54
TESTING EXPENSE-W	645.60	2,683.60
TRAVEL EXPENSE-W	0.00	264.41
VEHICLE REPAIRS & MAINT-W	1,014.39	3,135.51
WAGES & SALARIES PRODUCTION-W	12,158.59	75,149.23
OVERTIME PAID-W	633.37	3,052.29
SICK PAY-W	125.77	3,763.65
VACATION PAY-W	373.77	2,539.34
COMP TIME TAKEN-W	0.00	108.75
STAND BY TIME PAID-W	475.00	3,145.00
WORKERS COMP-W	0.00	437.38

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	66,052.10	443,042.88
NET INCOME <LOSS> FROM WATER OPERATION \$	<u>200,507.20</u> \$	<u>290,726.19</u>

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Seven Months Ending January 31, 2022**

<u>SEWER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-S	44,652.63	309,454.03
GRANT MONEY-S	0.00	18,056.00
COMMERCIAL INCOME-S	8,641.73	60,706.19
MISCELLANEOUS INCOME - S	129.05	1,162.79
OTHER BILLED INCOME-S	0.00	20,145.00
SERVICE CHARGE INCOME-S	12.50	125.00
LATE FEE INCOME-S	583.59	3,803.26
INTEREST INCOME-S	14.67	70.22
DIVIDEND INCOME - S	132.94	699.99
	<hr/>	<hr/>
TOTAL REVENUES	54,167.11	414,222.48
	<hr/>	<hr/>
 <u>SEWER EXPENSES</u>		
AUDIT-S	6,328.00	6,328.00
BANK FEES-S	25.00	75.00
DEPRECIATION EXPENSE-S	9,404.83	65,833.81
DUES, FEES & SUBSCRIPTIONS-S	47.50	5,152.33
ENGINEERING FEES-S	0.00	18,801.60
GAS, FUEL & OIL-S	368.44	4,189.04
HEALTH INSURANCE-S	4,476.50	29,550.57
INTEREST EXPENSE-S	10.08	40.06
LAB SUPPLIES-S	369.28	956.60
MEALS EXPENSE-S	0.00	113.20
OFFICE SUPPLIES-S	63.00	5,700.08
OFFICE EQUIP LEASE-S	0.00	15.39
OPERATING EXPENSE-S	1,717.44	7,325.76
PERS RETIREMENT-S	4,473.26	31,220.16
PERMITS/LICENSES/FEES-S	770.30	28,255.30
PG&E PUMPING COSTS-S	12,721.81	54,945.34
PG&E OFFICE UTILITIES-S	599.79	10,741.02
PROFESSIONAL FEES-S	575.00	10,542.64
R&M INFRASTRUCTURE-S	5,271.98	11,325.14
RENTAL OF EQUIPMENT-S	0.00	119.02
REPAIRS/MAINT BLDG-S	0.00	152.91
REPAIRS/MAINT EQUIP-S	131.82	4,746.66
TOOLS-S	409.66	1,620.73
SOCIAL SECURITY TAXES-S	1,422.23	8,166.02
TELEPHONE-S	538.40	3,523.71
TESTING EXPENSE-S	638.00	2,634.50
TRAVEL EXPENSE-S	0.00	74.01
VEHICLE REPAIRS & MAINT-S	1,014.40	3,135.63
WAGES & SALARIES PRODUCTION-S	15,298.70	79,150.26
OVERTIME PAID-S	2,316.09	12,503.79
SICK PAY-S	125.75	3,763.60
VACATION PAY-S	373.76	2,539.31
STAND BY TIME PAID-S	475.00	3,145.00
WORKERS COMP-S	0.00	476.38
	<hr/>	<hr/>

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	69,966.02	416,862.57
<hr/>		
NET INCOME <LOSS> FROM SEWER OPERAT	(\$ 15,798.91)	(\$ 2,640.09)
<hr/> <hr/>		

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Seven Months Ending January 31, 2022**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	9,772.45	61,112.97
COMMERCIAL INCOME-P	1,246.00	7,819.21
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	129.06	900.26
LATE FEE INCOME	117.60	766.40
DIVIDEND INCOME - P	18.24	18.24
	<hr/>	<hr/>
TOTAL REVENUES	11,283.35	86,380.08
	<hr/>	<hr/>
<u>POOL EXPENSES</u>		
AUDIT-P	1862.00	1862.00
CHEMICALS-P	0.00	4,111.59
DEPRECIATION EXPENSE-P	3,253.25	22,772.75
MEALS-P	54.61	54.61
OFFICE SUPPLIES-P	0.00	450.73
OPERATING EXPENSE-P	0.00	459.19
PERMITS/LICENSES/FEES-P	257.39	753.00
PG&E POOL UTILITIES	50.54	1,676.25
R&M INFRASTRUCTURE-P	0.00	853.77
REPAIRS/MAINT BLDG-P	50.00	590.00
SEMINARS & EDUCATION-P	205.00	205.00
TOOLS-P	0.00	34.73
SOCIAL SECURITY TAXES-P	42.58	2,774.96
TELEPHONE-P	54.81	957.21
TRAVEL	382.92	382.92
WAGES & SALARIES PRODUCTION-P	310.08	34,693.15
OVERTIME PAID-P	247.10	864.49
WORKERS COMP-P	0.00	140.17
	<hr/>	<hr/>
TOTAL EXPENSES	6,770.28	73,636.52
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 4,513.07	\$ 12,743.56
	<hr/> <hr/>	<hr/> <hr/>