



P.O. Box 143  
Burney, CA 96013  
(530) 949-1272  
djc@onecpa@gmail.com

February 14, 2020

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, 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 January are \$146,792.61
2. Total Expenses for the period are \$130,684.35
3. Net Income (Loss) for the period is \$16,108.26
4. YTD Revenue is \$1,026,403.36
5. YTD Expenses are \$964,240.41
6. YTD Net Income (Loss) is \$62,162.95
7. The reconciled checking balance is \$501,323.55

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, 2020

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		501,323.55
CASH IN BANK - CUST DEPOSITS		29,358.24
CASH IN BANK - CAPITAL IMP		246,717.60
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		77,277.87
CASH FISCAL AGENT FUND 493-S		24,872.43
ACCOUNTS RECEIVABLE		137,847.71
RETURNED CHECK		27.33
RETURNED CHECK		34.43
RETURNED CHECK		6.00
AR COMP GEN LATE FEES		<u>11,028.23</u>

Total Current Assets

1,281,844.58

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	(2,657,182.00)	
ACCUMULATED DEPRECIATION-S	(3,439,015.00)	
ACCUMULATED DEPRECIATION-P	(712,227.00)	
	<u>                    </u>	
Total Property and Equipment		4,433,493.94
Other Assets		
DEFERRED OUTFLOWS-W	74,665.00	
DEFERRED OUTFLOWS-S	74,664.00	
DEFERRED OUTFLOWS-P	31,043.00	
	<u>                    </u>	
Total Other Assets		<u>180,372.00</u>
Total Assets		<u>\$ 5,895,710.52</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 30,290.24	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	24,477.79	
FICA TAXES PAYABLE W-S-P	(0.08)	
SDI WITHHELD PAYABLE	0.03	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	7,785.60	
CUSTOMER DEPOSITS-S	12,172.78	
CUSTOMER DEPOSITS-P	2,596.07	
DEFERRED REVENUE - P	2,091.00	
	<u>                    </u>	
Total Current Liabilities		116,279.31
Long-Term Liabilities		
LOAN - KS STATE BANK	758.19	
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	
	<u>                    </u>	
Total Long-Term Liabilities		<u>848,815.19</u>
Total Liabilities		965,094.50
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>62,162.95</u>	
Total Capital		<u>4,930,616.02</u>
Total Liabilities & Capital		<u>\$ 5,895,710.52</u>

---

BURNEY WATER DISTRICT  
Income Statement  
For the Seven Months Ending January 31, 2020

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 35,712.29	24.33	\$ 332,920.73	32.44
RESIDENTIAL INCOME-S	42,427.37	28.90	299,344.16	29.16
RESIDENTIAL INCOME-P	8,163.99	5.56	57,809.40	5.63
COMMERCIAL INCOME-W	(6,450.70)	(4.39)	178,201.37	17.36
COMMERCIAL INCOME-S	8,963.56	6.11	66,844.82	6.51
COMMERCIAL INCOME-P	1,044.00	0.71	7,236.33	0.71
SWIMMING LESSONS	0.00	0.00	5,180.00	0.50
MOMMY & ME	0.00	0.00	160.00	0.02
LITTLE SWIMMERS	0.00	0.00	46.00	0.00
NIGHT SWIM	0.00	0.00	1,264.00	0.12
GATE FEES-P	0.00	0.00	1,659.00	0.16
POOL PASS PURCHASES	0.00	0.00	240.00	0.02
VENDING INCOME-P	0.00	0.00	778.00	0.08
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	0.00	0.00	970.00	0.09
POOL DONATIONS	0.00	0.00	405.00	0.04
POOL RENTAL FEES	0.00	0.00	1,924.75	0.19
EXPANSION FEES-W	21,585.11	14.70	21,585.11	2.10
EXPANSION FEES-S	32,232.00	21.96	32,232.00	3.14
MISCELLANEOUS INCOME - W	0.00	0.00	600.97	0.06
MISCELLANEOUS INCOME - S	0.00	0.00	600.98	0.06
OTHER BILLED INCOME-W	25.00	0.02	1,629.41	0.16
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.14
SERVICE CHARGE INCOME-W	312.50	0.21	1,025.00	0.10
SERVICE CHARGE INCOME-S	312.50	0.21	1,025.00	0.10
LATE FEE INCOME-W	521.40	0.36	3,621.36	0.35
LATE FEE INCOME-S	476.30	0.32	3,308.12	0.32
LATE FEE INCOME-P	102.30	0.07	710.52	0.07
INTEREST INCOME-W	680.16	0.46	1,772.07	0.17
INTEREST INCOME-S	394.42	0.27	1,027.60	0.10
INTEREST INCOME-P	290.41	0.20	756.62	0.07
	<u>146,792.61</u>	<u>100.00</u>	<u>1,026,403.36</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>146,792.61</u>	<u>100.00</u>	<u>1,026,403.36</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	6,762.00	0.66
AUDIT-S	0.00	0.00	6,468.00	0.63
AUDIT-P	0.00	0.00	1,470.00	0.14
BANK FEES-W	22.46	0.02	291.80	0.03
BANK FEES-S	22.45	0.02	291.79	0.03
CHEMICALS-P	0.00	0.00	2,374.68	0.23
DEPRECIATION EXPENSE-W	8,903.00	6.07	62,321.00	6.07

	Current Month		Year to Date	
DEPRECIATION EXPENSE-S	9,816.00	6.69	68,712.00	6.69
DEPRECIATION EXPENSE-P	3,231.00	2.20	22,617.00	2.20
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	4,846.39	0.47
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	4,846.40	0.47
ENGINEERING FEES-W	1,948.50	1.33	16,397.50	1.60
ENGINEERING FEES-S	1,837.75	1.25	9,830.95	0.96
GAS, FUEL & OIL-W	476.06	0.32	3,588.75	0.35
GAS, FUEL & OIL-S	476.07	0.32	3,588.84	0.35
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	2.76	28,595.10	2.79
HEALTH INSURANCE-S	4,058.38	2.76	28,595.10	2.79
INTEREST EXPENSE-W	59.27	0.04	746.90	0.07
INTEREST EXPENSE-S	59.28	0.04	688.33	0.07
LAB SUPPLIES-S	0.00	0.00	2,162.17	0.21
LEGAL EXPENSE-W	0.00	0.00	874.00	0.09
LEGAL EXPENSE-S	0.00	0.00	874.00	0.09
LIABILITY INSURANCE-P	20.56	0.01	20.56	0.00
MEALS EXPENSE-W	18.58	0.01	24.58	0.00
MEALS EXPENSE-S	18.59	0.01	35.86	0.00
MISC EXPENSE-W	93.75	0.06	93.75	0.01
MISC EXPENSE-S	93.75	0.06	93.75	0.01
OFFICE SUPPLIES-W	2,705.05	1.84	7,241.05	0.71
OFFICE SUPPLIES-S	2,705.13	1.84	7,248.61	0.71
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.01
OFFICE EQUIP LEASE-W	470.21	0.32	1,514.19	0.15
OFFICE EQUIP LEASE-S	470.22	0.32	1,514.25	0.15
OPERATING EXPENSE-W	817.81	0.56	6,010.12	0.59
OPERATING EXPENSE-S	1,190.89	0.81	7,786.66	0.76
OPERATING EXPENSE-P	0.00	0.00	363.94	0.04
PERS RETIREMENT-W	3,747.58	2.55	26,270.89	2.56
PERS RETIREMENT-S	3,747.59	2.55	26,271.03	2.56
PERMITS/LICENSES/FEES-W	306.39	0.21	3,928.99	0.38
PERMITS/LICENSES/FEES-S	515.41	0.35	21,907.41	2.13
PERMITS/LICENSES/FEES-P	222.39	0.15	718.00	0.07
PG&E PUMPING COSTS-W	10,339.34	7.04	127,556.69	12.43
PG&E PUMPING COSTS-S	10,133.54	6.90	76,552.00	7.46
PG&E OFFICE UTILITIES-W	466.13	0.32	2,022.65	0.20
PG&E OFFICE UTILITIES-S	466.14	0.32	2,022.67	0.20
PG&E POOL UTILITIES	155.36	0.11	1,940.59	0.19
PROFESSIONAL FEES-W	999.96	0.68	8,494.33	0.83
PROFESSIONAL FEES-S	1,069.98	0.73	8,984.37	0.88
R&M INFRASTRUCTURE-W	10,104.94	6.88	25,687.72	2.50
R&M INFRASTRUCTURE-S	24.11	0.02	16,808.44	1.64
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	60.60	0.04	507.09	0.05
RENTAL OF EQUIPMENT-S	6,071.92	4.14	23,236.96	2.26
REPAIRS/MAINT BLDG-W	42.13	0.03	451.87	0.04
REPAIRS/MAINT BLDG-S	56.84	0.04	1,713.94	0.17
REPAIRS/MAINT BLDG-P	50.00	0.03	300.00	0.03
REPAIRS/MAINT EQUIP-W	8.91	0.01	1,427.47	0.14
REPAIRS/MAINT EQUIP-S	1,398.56	0.95	3,668.15	0.36
SEMINARS & EDUCATION-W	67.50	0.05	67.50	0.01
SEMINARS & EDUCATION-S	67.50	0.05	67.50	0.01
SEMINARS & EDUCATION-P	173.25	0.12	173.25	0.02
TOOLS-W	5.49	0.00	720.15	0.07

	Current Month		Year to Date	
TOOLS-S	100.06	0.07	1,103.35	0.11
TOOLS-P	0.00	0.00	102.82	0.01
SOCIAL SECURITY TAXES-W	923.60	0.63	7,866.71	0.77
SOCIAL SECURITY TAXES-S	1,285.67	0.88	8,468.83	0.83
SOCIAL SECURITY TAXES-P	3.92	0.00	1,405.62	0.14
TELEPHONE-W	465.05	0.32	3,170.12	0.31
TELEPHONE-S	465.08	0.32	3,170.19	0.31
TESTING EXPENSE-W	1,605.80	1.09	2,358.80	0.23
TESTING EXPENSE-S	559.00	0.38	3,389.00	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	0.00	0.00	272.31	0.03
VEHICLE REPAIRS & MAINT-W	188.71	0.13	2,671.40	0.26
VEHICLE REPAIRS & MAINT-S	188.76	0.13	2,741.75	0.27
WAGES & SALARIES PRODUCTION-W	11,138.74	7.59	81,999.67	7.99
WAGES & SALARIES PRODUCTION-S	14,606.84	9.95	90,919.18	8.86
WAGES & SALARIES PRODUCTION-P	50.90	0.03	26,624.46	2.59
OVERTIME PAID-W	44.79	0.03	1,514.33	0.15
OVERTIME PAID-S	1,099.45	0.75	10,136.56	0.99
OVERTIME PAID-P	0.00	0.00	1,415.44	0.14
OVERTIME PD-DOUBLE S	310.12	0.21	557.68	0.05
SICK PAY-W	31.13	0.02	1,666.79	0.16
SICK PAY-S	31.12	0.02	1,666.77	0.16
SICK PAY-P	0.00	0.00	113.31	0.01
VACATION PAY-W	1,420.46	0.97	5,445.06	0.53
VACATION PAY-S	1,420.45	0.97	5,445.03	0.53
STAND BY TIME PAID-W	435.00	0.30	3,157.50	0.31
STAND BY TIME PAID-S	435.00	0.30	3,157.50	0.31
WORKERS COMP-W	0.00	0.00	1,380.42	0.13
WORKERS COMP-S	0.00	0.00	1,042.36	0.10
WORKERS COMP-P	0.00	0.00	394.41	0.04
PENALTIES & FINES	0.00	0.00	200.00	0.02
Total Expenses	<u>130,684.35</u>	<u>89.03</u>	<u>964,240.41</u>	<u>93.94</u>
Net Income	<u>\$ 16,108.26</u>	<u>10.97</u>	<u>\$ 62,162.95</u>	<u>6.06</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Seven Months Ending January 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	\$ 35,712.29	\$ 28,211.50	\$ 332,920.73	\$ 255,304.27
RESIDENTIAL INCOME-S	42,427.37	43,524.30	299,344.16	306,919.75
RESIDENTIAL INCOME-P	8,163.99	8,221.03	57,809.40	57,943.96
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	(6,450.70)	22,509.37	178,201.37	201,459.23
COMMERCIAL INCOME-S	8,963.56	8,628.62	66,844.82	65,462.50
COMMERCIAL INCOME-P	1,044.00	1,067.81	7,236.33	7,183.32
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	0.00	405.00	90.00
POOL RENTAL FEES	0.00	0.00	1,924.75	4,124.50
EXPANSION FEES-W	21,585.11	0.00	21,585.11	0.00
EXPANSION FEES-S	32,232.00	0.00	32,232.00	0.00
MISCELLANEOUS INCOME - W	0.00	0.00	600.97	0.03
MISCELLANEOUS INCOME - S	0.00	0.00	600.98	0.03
OTHER BILLED INCOME-W	25.00	3,265.10	1,629.41	23,829.01
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	12,087.00
SERVICE CHARGE INCOME-W	312.50	50.00	1,025.00	1,212.50
SERVICE CHARGE INCOME-S	312.50	50.00	1,025.00	1,212.50
LATE FEE INCOME-W	521.40	1,088.68	3,621.36	6,768.68
LATE FEE INCOME-S	476.30	0.00	3,308.12	0.00
LATE FEE INCOME-P	102.30	0.00	710.52	0.00
INTEREST INCOME-W	680.16	560.22	1,772.07	1,237.50
INTEREST INCOME-S	394.42	313.52	1,027.60	684.13
INTEREST INCOME-P	290.41	177.75	756.62	503.04
<b>Total Revenues</b>	<b>146,792.61</b>	<b>117,667.90</b>	<b>1,026,403.36</b>	<b>1,005,290.45</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>146,792.61</b>	<b>117,667.90</b>	<b>1,026,403.36</b>	<b>1,005,290.45</b>
<b>Expenses</b>				
AUDIT-W	0.00	0.00	6,762.00	525.00
AUDIT-S	0.00	0.00	6,468.00	525.00
AUDIT-P	0.00	0.00	1,470.00	0.00



	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
BANK FEES-W	22.46	0.00	291.80	264.96
BANK FEES-S	22.45	0.00	291.79	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	62,321.00	63,583.31
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	68,712.00	67,083.31
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	22,617.00	19,833.31
DUES, FEES & SUBSCRIPTIONS-W	0.00	47.50	4,846.39	4,361.32
DUES, FEES & SUBSCRIPTIONS-S	0.00	47.50	4,846.40	4,361.32
ENGINEERING FEES-W	1,948.50	745.63	16,397.50	8,914.63
ENGINEERING FEES-S	1,837.75	613.63	9,830.95	4,683.10
ENGINEERING FEES-P	0.00	178.74	0.00	178.74
GAS, FUEL & OIL-W	476.06	668.02	3,588.75	3,543.63
GAS, FUEL & OIL-S	476.07	668.06	3,588.84	3,508.38
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	3,848.38	28,595.10	27,196.35
HEALTH INSURANCE-S	4,058.38	3,848.38	28,595.10	27,196.35
INTEREST EXPENSE-W	59.27	112.02	746.90	880.02
INTEREST EXPENSE-S	59.28	112.02	688.33	880.06
LAB SUPPLIES-S	0.00	0.00	2,162.17	300.76
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	20.56	162.98	20.56	162.98
MEALS EXPENSE-W	18.58	0.00	24.58	70.49
MEALS EXPENSE-S	18.59	11.09	35.86	81.60
MISC EXPENSE-W	93.75	3.00	93.75	3.00
MISC EXPENSE-S	93.75	3.00	93.75	3.00
OFFICE SUPPLIES-W	2,705.05	404.22	7,241.05	2,664.28
OFFICE SUPPLIES-S	2,705.13	404.23	7,248.61	2,674.45
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	470.21	152.29	1,514.19	913.75
OFFICE EQUIP LEASE-S	470.22	152.30	1,514.25	913.79
OPERATING EXPENSE-W	817.81	1,340.36	6,010.12	7,079.23
OPERATING EXPENSE-S	1,190.89	764.42	7,786.66	7,591.22
OPERATING EXPENSE-P	0.00	0.00	363.94	742.81
PERS RETIREMENT-W	3,747.58	3,174.11	26,270.89	22,900.09
PERS RETIREMENT-S	3,747.59	3,174.13	26,271.03	22,900.23
PERMITS/LICENSES/FEES-W	306.39	306.39	3,928.99	3,164.89
PERMITS/LICENSES/FEES-S	515.41	455.41	21,907.41	19,350.91
PERMITS/LICENSES/FEES-P	222.39	718.00	718.00	923.20
PG&E PUMPING COSTS-W	10,339.34	12,962.81	127,556.69	111,630.41
PG&E PUMPING COSTS-S	10,133.54	9,595.39	76,552.00	67,399.45
PG&E OFFICE UTILITIES-W	466.13	437.49	2,022.65	1,871.47
PG&E OFFICE UTILITIES-S	466.14	437.50	2,022.67	1,871.51
PG&E POOL UTILITIES	155.36	101.05	1,940.59	7,917.18
PROFESSIONAL FEES-W	999.96	2,580.00	8,494.33	8,616.82
PROFESSIONAL FEES-S	1,069.98	2,650.00	8,984.37	9,032.84
PROFESSIONAL FEES-P	0.00	100.00	0.00	200.00
R&M INFRASTRUCTURE-W	10,104.94	1,335.59	25,687.72	5,795.57
R&M INFRASTRUCTURE-S	24.11	2,481.97	16,808.44	6,699.13
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	60.60	55.69	507.09	379.63
RENTAL OF EQUIPMENT-S	6,071.92	0.00	23,236.96	53.63
REPAIRS/MAINT BLDG-W	42.13	104.82	451.87	1,822.92

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
REPAIRS/MAINT BLDG-S	56.84	1,477.73	1,713.94	4,420.82
REPAIRS/MAINT BLDG-P	50.00	50.00	300.00	350.00
REPAIRS/MAINT EQUIP-W	8.91	207.89	1,427.47	1,441.26
REPAIRS/MAINT EQUIP-S	1,398.56	207.90	3,668.15	1,444.24
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	670.49
SEMINARS & EDUCATION-W	67.50	0.00	67.50	0.00
SEMINARS & EDUCATION-S	67.50	0.00	67.50	0.00
SEMINARS & EDUCATION-P	173.25	0.00	173.25	300.00
TOOLS-W	5.49	70.90	720.15	2,755.44
TOOLS-S	100.06	174.14	1,103.35	466.89
TOOLS-P	0.00	0.00	102.82	6.69
SOCIAL SECURITY TAXES-W	923.60	903.44	7,866.71	6,946.50
SOCIAL SECURITY TAXES-S	1,285.67	1,265.25	8,468.83	8,542.79
SOCIAL SECURITY TAXES-P	3.92	0.00	1,405.62	2,281.33
TELEPHONE-W	465.05	445.84	3,170.12	2,971.17
TELEPHONE-S	465.08	445.86	3,170.19	2,971.26
TESTING EXPENSE-W	1,605.80	134.40	2,358.80	1,513.40
TESTING EXPENSE-S	559.00	426.00	3,389.00	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	0.00	0.00	272.31	0.00
VEHICLE REPAIRS & MAINT-W	188.71	80.40	2,671.40	1,780.03
VEHICLE REPAIRS & MAINT-S	188.76	80.41	2,741.75	1,780.16
WAGES & SALARIES PRODUCTION-W	11,138.74	10,505.33	81,999.67	80,021.59
WAGES & SALARIES PRODUCTION-S	14,606.84	13,521.48	90,919.18	88,446.41
WAGES & SALARIES PRODUCTION-P	50.90	0.00	26,624.46	26,739.83
OVERTIME PAID-W	44.79	124.76	1,514.33	1,508.27
OVERTIME PAID-S	1,099.45	1,838.37	10,136.56	12,319.99
OVERTIME PAID-P	0.00	0.00	1,415.44	965.39
OVERTIME PD-DOUBLE S	310.12	0.00	557.68	0.00
SICK PAY-W	31.13	287.30	1,666.79	3,026.48
SICK PAY-S	31.12	287.29	1,666.77	3,026.44
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	1,420.46	457.25	5,445.06	4,106.91
VACATION PAY-S	1,420.45	457.25	5,445.03	4,106.87
STAND BY TIME PAID-W	435.00	435.00	3,157.50	3,105.00
STAND BY TIME PAID-S	435.00	435.00	3,157.50	3,105.00
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	130,684.35	110,777.30	964,240.41	834,761.13
Net Income	\$ 16,108.26	\$ 6,890.60	\$ 62,162.95	\$ 170,529.32

BURNEY WATER DISTRICT  
Account Reconciliation  
As of Jan 31, 2020  
10300.0 - CASH IN BANK  
Bank Statement Date: January 31, 2020

Filter Criteria includes: Report is printed in Detail Format.

<u>Beginning GL Balance</u>		453,406.09
Add: Cash Receipts		179,294.19
Less: Cash Disbursements		(123,209.80)
Add (Less) Other		<u>(8,166.93)</u>
Ending GL Balance		<u><u>501,323.55</u></u>
Ending Bank Balance		497,280.03
Add back deposits in transit		
	Jan 27, 2020	2,386.76
	Jan 29, 2020	302.50
	Jan 30, 2020	429.43
	Jan 31, 2020	3,444.11
	Jan 31, 2020	1,213.46
	Jan 31, 2020	<u>323.15</u>
Total deposits in transit		8,099.41
(Less) outstanding checks		
	Jan 16, 2020      28910	(60.00)
	Jan 24, 2020      28917	(582.37)
	Jan 30, 2020      28925	(106.17)
	Jan 30, 2020      28926	(426.00)
	Jan 30, 2020      28927	(368.57)
	Jan 30, 2020      28928	(48.03)
	Jan 30, 2020      28929	(1,444.00)
	Jan 30, 2020      28930	(36.56)
	Jan 30, 2020      28931	(984.19)
	Jan 30, 2020      28932	<u>(200.00)</u>
Total outstanding checks		(4,255.89)
Add (Less) Other		
	Jan 31, 2020      AJE 0120-12	<u>200.00</u>
Total other		200.00
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>501,323.55</u></u>

BURNEY WATER DISTRICT  
Check Register  
For the Period From Jan 1, 2020 to Jan 31, 2020

Filter Criteria includes: Report order is by Date

Check #	Date	Payee	Cash Account	Amount
28882	1/2/20	AT&T MOBILITY	10300.0	108.28
28883	1/2/20	BASIC LABORATORY, INC.	10300.0	182.40
28884	1/2/20	LAWSON PRODUCTS	10300.0	159.70
28885	1/2/20	LIEBERT CASSIDY WHITMORE	10300.0	304.00
28886	1/2/20	OFFICE DEPOT	10300.0	231.57
28887	1/2/20	PG&E	10300.0	25,169.77
28888	1/2/20	STREAMLINE	10300.0	200.00
28889	1/2/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	75.71
EFT 120420	1/6/20	CalPERS	10300.0	4,622.27
EFT 010820	1/8/20	NOR CAL LABORERS	10300.0	7,260.00
EFT 010821	1/8/20	UPEC 792	10300.0	285.00
EFT 010821V	1/8/20	UPEC 792	10300.0	-285.00
28890	1/9/20	ARAMARK	10300.0	433.18
28891	1/9/20	BASIC LABORATORY, INC.	10300.0	426.00
28892	1/9/20	BURNEY DISPOSAL	10300.0	690.00
28893	1/9/20	BURNEY TRANSPORTATION, INC.	10300.0	560.00
28894	1/9/20	CALIFORNIA SAFETY CO.	10300.0	175.00
28895	1/9/20	ED STAUB & SONS	10300.0	166.21
28896	1/9/20	FRONTIER COMMUNICATIONS	10300.0	772.22
28897	1/9/20	LES SCHWAB TIRE CENTER	10300.0	1,919.91
28898	1/9/20	PETERSON CAT	10300.0	6,071.92
28899	1/9/20	TESORO COMMERCIAL FLEET	10300.0	1,060.45
9910	1/10/20	MIKE A. SKELLY	10300.0	2,354.60
9911	1/10/20	KEITH T. MOORE	10300.0	1,465.55
9912	1/10/20	WILLIE L. LYONS	10300.0	1,176.20
9913	1/10/20	MARGARITA ANGEL	10300.0	984.02
9914	1/10/20	AMANDA R. ROGERS	10300.0	1,336.37
9915	1/10/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9916	1/10/20	STEPHANIE A. MCQUADE	10300.0	1,019.43
28900	1/10/20	DEBRA J. CRONE, CPA	10300.0	650.00
28901	1/10/20	HOVIS HARDWARE	10300.0	352.21
28902	1/10/20	NAPA SIERRA	10300.0	311.07
1171	1/10/20	SPENCER BOURASSA	10305.0	89.96
1172	1/10/20	KOLYN CANTRELL	10305.0	100.00
1173	1/10/20	HALEY DAUGHERTY	10305.0	34.59
1174	1/10/20	HAZEL FASTHORSE	10305.0	60.74
1175	1/10/20	JERROD BOLING	10305.0	20.83
EFT 011420-1	1/14/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
28903	1/16/20	AT&T MOBILITY	10300.0	60.35
28904	1/16/20	PAT NUGENT	10300.0	3,138.50
28905	1/16/20	LAWSON PRODUCTS	10300.0	241.69
28906	1/16/20	MAD MOUNTAIN WIRELESS	10300.0	88.98
28907	1/16/20	MOUSEMAN PEST CONTROL	10300.0	50.00
28908	1/16/20	SDRMA	10300.0	20.56
28909	1/16/20	SICKLER ELECTRIC	10300.0	3,777.02
28910	1/16/20	State Water Resources Control Board	10300.0	60.00
28911	1/16/20	UPEC 792	10300.0	285.00
CASH	1/17/20	Keith Moore	10300.0	135.00
EFT 011920	1/19/20	KS STATEBANK	10300.0	3,171.27
9917	1/24/20	MIKE A. SKELLY	10300.0	1,704.24
9918	1/24/20	KEITH T. MOORE	10300.0	1,472.77
9919	1/24/20	WILLIE L. LYONS	10300.0	1,469.39
9920	1/24/20	MARGARITA ANGEL	10300.0	984.02
9921	1/24/20	AMANDA R. ROGERS	10300.0	1,336.38
9922	1/24/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9923	1/24/20	STEPHANIE A. MCQUADE	10300.0	1,019.43
28913	1/24/20	Access Information Management	10300.0	118.70
28914	1/24/20	AIR GAS USA	10300.0	60.60

Check #	Date	Payee	Cash Account	Amount
28915	1/24/20	BASIC LABORATORY, INC.	10300.0	267.40
28916	1/24/20	PAT NUGENT	10300.0	138.64
28917	1/24/20	COOK CONCRETE	10300.0	582.37
28918	1/24/20	OFFICE DEPOT	10300.0	10.71
28919	1/24/20	PACE ENGINEERING	10300.0	3,786.25
28920	1/24/20	PG&E	10300.0	21,560.51
28921	1/24/20	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	495.61
28922	1/24/20	USA BLUE BOOK	10300.0	1,090.34
28923	1/24/20	DO IT BEST VALLEY HARDWARE	10300.0	84.26
28924	1/24/20	FIRST NATIONAL BANK OMAHA	10300.0	406.38
EFT 012420	1/24/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
EFT 012520	1/25/20	TAMCO	10300.0	940.43
EFT 012720	1/27/20	Pitney Bowes	10300.0	705.50
28925	1/30/20	AT&T MOBILITY	10300.0	106.17
28926	1/30/20	BASIC LABORATORY, INC.	10300.0	426.00
28927	1/30/20	HARVEST PRINTING	10300.0	368.57
28928	1/30/20	LAWSON PRODUCTS	10300.0	48.03
28929	1/30/20	LIEBERT CASSIDY WHITMORE	10300.0	1,444.00
28930	1/30/20	OFFICE DEPOT	10300.0	36.56
28931	1/30/20	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	984.19
28932	1/30/20	STREAMLINE	10300.0	200.00
Total				<u>123,515.92</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,564.36
Add: Cash Receipts		300.00
Less: Cash Disbursements		(306.12)
Add (Less) Other		<u>(200.00)</u>
Ending GL Balance		<u><u>29,358.24</u></u>
Ending Bank Balance		30,207.25
Add back deposits in transit		
Total deposits in transit		
(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)
	Nov 21, 2019    1165	(1.84)
	Dec 20, 2019    1170	(44.42)
	Jan 10, 2020    1171	(89.96)
	Jan 10, 2020    1172	<u>(100.00)</u>
Total outstanding checks		(649.01)
Add (Less) Other		
	Jan 31, 2020    AJE 0120-12	<u>(200.00)</u>
Total other		(200.00)
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>29,358.24</u></u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		246,717.60
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other	_____	
Ending GL Balance		<u>246,717.60</u>
Ending Bank Balance		246,717.60
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>246,717.60</u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Seven Months Ending January 31, 2020**

<u>WATER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-W	35,712.29	332,920.73
COMMERCIAL INCOME-W	(6,450.70)	178,201.37
EXPANSION FEES-W	21,585.11	21,585.11
MISCELLANEOUS INCOME - W	0.00	600.97
OTHER BILLED INCOME-W	25.00	1,629.41
SERVICE CHARGE INCOME-W	312.50	1,025.00
LATE FEE INCOME-W	521.40	3,621.36
INTEREST INCOME-W	680.16	1,772.07
	<hr/>	<hr/>
TOTAL REVENUES	52,385.76	541,356.02
	<hr/>	<hr/>
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	6,762.00
BANK FEES-W	22.46	291.80
DEPRECIATION EXPENSE-W	8,903.00	62,321.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	4,846.39
ENGINEERING FEES-W	1,948.50	16,397.50
GAS, FUEL & OIL-W	476.06	3,588.75
HEALTH INSURANCE-W	4,058.38	28,595.10
INTEREST EXPENSE-W	59.27	746.90
LEGAL EXPENSE-W	0.00	874.00
MEALS EXPENSE-W	18.58	24.58
MISC EXPENSE-W	93.75	93.75
OFFICE SUPPLIES-W	2,705.05	7,241.05
OFFICE EQUIP LEASE-W	470.21	1,514.19
OPERATING EXPENSE-W	817.81	6,010.12
PERS RETIREMENT-W	3,747.58	26,270.89
PERMITS/LICENSES/FEES-W	306.39	3,928.99
PG&E PUMPING COSTS-W	10,339.34	127,556.69
PG&E OFFICE UTILITIES-W	466.13	2,022.65
PROFESSIONAL FEES-W	999.96	8,494.33
R&M INFRASTRUCTURE-W	10,104.94	25,687.72
RENTAL OF EQUIPMENT-W	60.60	507.09
REPAIRS/MAINT BLDG-W	42.13	451.87
REPAIRS/MAINT EQUIP-W	8.91	1,427.47
SEMINARS & EDUCATION-W	67.50	67.50
TOOLS-W	5.49	720.15
SOCIAL SECURITY TAXES-W	923.60	7,866.71
TELEPHONE-W	465.05	3,170.12
TESTING EXPENSE-W	1,605.80	2,358.80
TRAVEL EXPENSE-W	0.00	45.59
VEHICLE REPAIRS & MAINT-W	188.71	2,671.40
WAGES & SALARIES PRODUCTION-W	11,138.74	81,999.67
OVERTIME PAID-W	44.79	1,514.33
SICK PAY-W	31.13	1,666.79
VACATION PAY-W	1,420.46	5,445.06
STAND BY TIME PAID-W	435.00	3,157.50
WORKERS COMP-W	0.00	1,380.42
PENALTIES & FINES	0.00	200.00
	<hr/>	<hr/>



	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	61,975.32	447,918.87
NET INCOME <LOSS> FROM WATER OPERATIONS	(\$ 9,589.56) \$	93,437.15

---

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Seven Months Ending January 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
	84,806.15	405,842.72
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	42,427.37	299,344.16
COMMERCIAL INCOME-S	8,963.56	66,844.82
EXPANSION FEES-S	32,232.00	32,232.00
MISCELLANEOUS INCOME - S	0.00	600.98
OTHER BILLED INCOME-S	0.00	1,460.04
SERVICE CHARGE INCOME-S	312.50	1,025.00
LATE FEE INCOME-S	476.30	3,308.12
INTEREST INCOME-S	394.42	1,027.60
	<hr/>	<hr/>
TOTAL REVENUES	84,806.15	405,842.72
<b><u>SEWER EXPENSES</u></b>		
AUDIT-S	0.00	6,468.00
BANK FEES-S	22.45	291.79
DEPRECIATION EXPENSE-S	9,816.00	68,712.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	4,846.40
ENGINEERING FEES-S	1,837.75	9,830.95
GAS, FUEL & OIL-S	476.07	3,588.84
HEALTH INSURANCE-S	4,058.38	28,595.10
INTEREST EXPENSE-S	59.28	688.33
LAB SUPPLIES-S	0.00	2,162.17
LEGAL EXPENSE-S	0.00	874.00
MEALS EXPENSE-S	18.59	35.86
MISC EXPENSE-S	93.75	93.75
OFFICE SUPPLIES-S	2,705.13	7,248.61
OFFICE EQUIP LEASE-S	470.22	1,514.25
OPERATING EXPENSE-S	1,190.89	7,786.66
PERS RETIREMENT-S	3,747.59	26,271.03
PERMITS/LICENSES/FEES-S	515.41	21,907.41
PG&E PUMPING COSTS-S	10,133.54	76,552.00
PG&E OFFICE UTILITIES-S	466.14	2,022.67
PROFESSIONAL FEES-S	1,069.98	8,984.37
R&M INFRASTRUCTURE-S	24.11	16,808.44
RENTAL OF EQUIPMENT-S	6,071.92	23,236.96
REPAIRS/MAINT BLDG-S	56.84	1,713.94
REPAIRS/MAINT EQUIP-S	1,398.56	3,668.15
SEMINARS & EDUCATION-S	67.50	67.50
TOOLS-S	100.06	1,103.35
SOCIAL SECURITY TAXES-S	1,285.67	8,468.83
TELEPHONE-S	465.08	3,170.19
TESTING EXPENSE-S	559.00	3,389.00
TRAVEL EXPENSE-S	0.00	45.59
VEHICLE REPAIRS & MAINT-S	188.76	2,741.75
WAGES & SALARIES PRODUCTION-S	14,606.84	90,919.18
OVERTIME PAID-S	1,099.45	10,136.56
OVERTIME PD-DOUBLE S	310.12	557.68
SICK PAY-S	31.12	1,666.77
VACATION PAY-S	1,420.45	5,445.03
STAND BY TIME PAID-S	435.00	3,157.50

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
WORKERS COMP-S	0.00	1,042.36
TOTAL EXPENSES	64,801.65	455,812.97
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 20,004.50 (\$	49,970.25)

---

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Seven Months Ending January 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
	54,665.70	54,665.70
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,163.99	57,809.40
COMMERCIAL INCOME-P	1,044.00	7,236.33
SWIMMING LESSONS	0.00	5,180.00
MOMMY & ME	0.00	160.00
LITTLE SWIMMERS	0.00	46.00
NIGHT SWIM	0.00	1,264.00
GATE FEES-P	0.00	1,659.00
POOL PASS PURCHASES	0.00	240.00
VENDING INCOME-P	0.00	778.00
REPLACEMENT PASSES-P	0.00	65.00
AQUATIC PASS	0.00	970.00
POOL DONATIONS	0.00	405.00
POOL RENTAL FEES	0.00	1,924.75
LATE FEE INCOME	102.30	710.52
INTEREST INCOME-P	290.41	756.62
	9,600.70	79,204.62
<b><u>POOL EXPENSES</u></b>		
AUDIT-P	0.00	1470.00
CHEMICALS-P	0.00	2,374.68
DEPRECIATION EXPENSE-P	3,231.00	22,617.00
GAS, FUEL & OIL-P	0.00	19.28
LIABILITY INSURANCE-P	20.56	20.56
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	0.00	363.94
PERMITS/LICENSES/FEES-P	222.39	718.00
PG&E POOL UTILITIES	155.36	1,940.59
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	300.00
SEMINARS & EDUCATION-P	173.25	173.25
TOOLS-P	0.00	102.82
SOCIAL SECURITY TAXES-P	3.92	1,405.62
TRAVEL EXPENSE-P	0.00	272.31
WAGES & SALARIES PRODUCTION-P	50.90	26,624.46
OVERTIME PAID-P	0.00	1,415.44
SICK PAY - P	0.00	113.31
WORKERS COMP-P	0.00	394.41
	3,907.38	60,508.57
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,693.32	\$ 18,696.05