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January 10, 2020

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, 2019. 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 \$152,075.90
2. Total Expenses for the period are \$117,188.15
3. Net Income (Loss) for the period is \$34,887.75
4. YTD Revenue is \$879,610.75
5. YTD Expenses are \$826,577.16
6. YTD Net Income (Loss) is \$53,033.59
7. The reconciled checking balance is \$453,406.09

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, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		453,406.09
CASH IN BANK - CUST DEPOSITS		29,564.36
CASH IN BANK - CAPITAL IMP		246,717.60
CASH FUND 492-W		107,202.84
WASHBURN PARCEL FUND 488-W		1,093.28
CASH FUND 494-W		59,171.24
CASH FUND 494-S		58,699.41
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,153.35
CASH FISCAL AGENT FUND 495-P		76,987.46
CASH FISCAL AGENT FUND 493-S		24,771.82
ACCOUNTS RECEIVABLE		170,844.13
RETURNED CHECK		564.41
RETURNED CHECK		424.90
RETURNED CHECK		78.00
AR COMP GEN LATE FEES		<u>10,875.16</u>

Total Current Assets

1,266,611.15

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
GROUND & 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

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

VEHICLES-S	98,376.78	
WORK IN PROGRESS - W	107,450.46	
WORK IN PROGRESS - S	391,112.00	
ACCUMULATED DEPRECIATION-W	(2,648,279.00)	
ACCUMULATED DEPRECIATION-S	(3,429,199.00)	
ACCUMULATED DEPRECIATION-P	<u>(708,996.00)</u>	
Total Property and Equipment		4,455,443.94
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>\$ 5,902,427.09</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 45,686.60	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	22,384.56	
INSURANCE WITHHOLDINGS	(1,117.50)	
FICA TAXES PAYABLE W-S-P	(0.06)	
SDI WITHHELD PAYABLE	0.02	
UNION DUES	97.50	
CAL- PERS	595.07	
CUSTOMER DEPOSITS-W	7,851.60	
CUSTOMER DEPOSITS-S	12,282.78	
CUSTOMER DEPOSITS-P	2,620.07	
DEFERRED REVENUE - P	<u>2,091.00</u>	
Total Current Liabilities		129,072.52
Long-Term Liabilities		
LOAN - KS STATE BANK	3,810.91	
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>851,867.91</u>
Total Liabilities		980,940.43
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>53,033.59</u>	
Total Capital		<u>4,921,486.66</u>
Total Liabilities & Capital		<u>\$ 5,902,427.09</u>

BURNEY WATER DISTRICT
Income Statement
For the Six Months Ending December 31, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 65,091.98	42.80	\$ 297,208.44	33.79
RESIDENTIAL INCOME-S	42,798.51	28.14	256,916.79	29.21
RESIDENTIAL INCOME-P	8,241.34	5.42	49,645.41	5.64
COMMERCIAL INCOME-W	24,697.39	16.24	184,652.07	20.99
COMMERCIAL INCOME-S	8,693.86	5.72	57,881.26	6.58
COMMERCIAL INCOME-P	1,032.00	0.68	6,192.33	0.70
SWIMMING LESSONS	0.00	0.00	5,180.00	0.59
MOMMY & ME	0.00	0.00	160.00	0.02
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,264.00	0.14
GATE FEES-P	0.00	0.00	1,659.00	0.19
POOL PASS PURCHASES	0.00	0.00	240.00	0.03
VENDING INCOME-P	0.00	0.00	778.00	0.09
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	0.00	0.00	970.00	0.11
POOL DONATIONS	0.00	0.00	405.00	0.05
POOL RENTAL FEES	0.00	0.00	1,924.75	0.22
MISCELLANEOUS INCOME - W	32.91	0.02	600.97	0.07
MISCELLANEOUS INCOME - S	32.91	0.02	600.98	0.07
OTHER BILLED INCOME-W	325.00	0.21	1,604.41	0.18
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	0.17
SERVICE CHARGE INCOME-W	50.00	0.03	712.50	0.08
SERVICE CHARGE INCOME-S	50.00	0.03	712.50	0.08
LATE FEE INCOME-W	515.00	0.34	3,126.74	0.36
LATE FEE INCOME-S	515.00	0.34	2,900.83	0.33
LATE FEE INCOME-P	0.00	0.00	512.43	0.06
INTEREST INCOME-W	0.00	0.00	1,091.91	0.12
INTEREST INCOME-S	0.00	0.00	633.18	0.07
INTEREST INCOME-P	0.00	0.00	466.21	0.05
	<u>152,075.90</u>	<u>100.00</u>	<u>879,610.75</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
<u>0.00</u>				
Total Cost of Sales				
<u>0.00</u>				
Gross Profit				
<u>152,075.90</u> <u>100.00</u> <u>879,610.75</u> <u>100.00</u>				
Expenses				
AUDIT-W	0.00	0.00	5,750.00	0.65
AUDIT-S	0.00	0.00	5,500.00	0.63
AUDIT-P	0.00	0.00	1,250.00	0.14
BANK FEES-W	35.14	0.02	269.34	0.03
BANK FEES-S	35.14	0.02	269.34	0.03
CHEMICALS-P	0.00	0.00	2,374.68	0.27
DEPRECIATION EXPENSE-W	8,903.00	5.85	53,418.00	6.07
DEPRECIATION EXPENSE-S	9,816.00	6.45	58,896.00	6.70
DEPRECIATION EXPENSE-P	3,231.00	2.12	19,386.00	2.20

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	4,846.39	0.55
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	4,846.40	0.55
ENGINEERING FEES-W	1,381.25	0.91	14,449.00	1.64
ENGINEERING FEES-S	1,009.25	0.66	7,993.20	0.91
GAS, FUEL & OIL-W	653.34	0.43	3,112.69	0.35
GAS, FUEL & OIL-S	653.36	0.43	3,112.77	0.35
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	2.67	23,977.97	2.73
HEALTH INSURANCE-S	4,058.38	2.67	23,977.97	2.73
INTEREST EXPENSE-W	63.74	0.04	687.63	0.08
INTEREST EXPENSE-S	63.74	0.04	629.05	0.07
LAB SUPPLIES-S	0.00	0.00	1,071.83	0.12
LEGAL EXPENSE-W	0.00	0.00	152.00	0.02
LEGAL EXPENSE-S	0.00	0.00	152.00	0.02
MEALS EXPENSE-W	6.00	0.00	6.00	0.00
MEALS EXPENSE-S	6.00	0.00	17.27	0.00
OFFICE SUPPLIES-W	490.00	0.32	4,476.65	0.51
OFFICE SUPPLIES-S	490.02	0.32	4,484.13	0.51
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.02
OFFICE EQUIP LEASE-W	277.69	0.18	1,043.98	0.12
OFFICE EQUIP LEASE-S	277.69	0.18	1,044.03	0.12
OPERATING EXPENSE-W	700.68	0.46	5,147.82	0.59
OPERATING EXPENSE-S	836.98	0.55	6,551.28	0.74
OPERATING EXPENSE-P	0.00	0.00	363.94	0.04
PERS RETIREMENT-W	3,714.67	2.44	22,853.76	2.60
PERS RETIREMENT-S	3,714.68	2.44	22,853.88	2.60
PERMITS/LICENSES/FEES-W	2,998.60	1.97	3,622.60	0.41
PERMITS/LICENSES/FEES-S	0.00	0.00	21,392.00	2.43
PG&E PUMPING COSTS-W	13,176.38	8.66	117,217.35	13.33
PG&E PUMPING COSTS-S	11,052.76	7.27	66,418.46	7.55
PG&E OFFICE UTILITIES-W	423.93	0.28	1,556.52	0.18
PG&E OFFICE UTILITIES-S	423.94	0.28	1,556.53	0.18
PG&E POOL UTILITIES	92.76	0.06	1,785.23	0.20
PROFESSIONAL FEES-W	477.50	0.31	7,394.37	0.84
PROFESSIONAL FEES-S	547.50	0.36	7,814.39	0.89
R&M INFRASTRUCTURE-W	120.24	0.08	15,000.41	1.71
R&M INFRASTRUCTURE-S	46.25	0.03	16,784.33	1.91
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.01
RENTAL OF EQUIPMENT-W	0.00	0.00	385.89	0.04
RENTAL OF EQUIPMENT-S	6,071.92	3.99	17,165.04	1.95
REPAIRS/MAINT BLDG-W	21.42	0.01	288.90	0.03
REPAIRS/MAINT BLDG-S	1,138.93	0.75	1,536.25	0.17
REPAIRS/MAINT BLDG-P	50.00	0.03	250.00	0.03
REPAIRS/MAINT EQUIP-W	(170.26)	(0.11)	1,418.56	0.16
REPAIRS/MAINT EQUIP-S	(73.44)	(0.05)	2,269.59	0.26
TOOLS-W	17.13	0.01	714.66	0.08
TOOLS-S	118.67	0.08	1,003.29	0.11
TOOLS-P	49.18	0.03	102.82	0.01
SOCIAL SECURITY TAXES-W	997.43	0.66	6,943.11	0.79
SOCIAL SECURITY TAXES-S	1,244.68	0.82	7,183.16	0.82
SOCIAL SECURITY TAXES-P	31.42	0.02	1,401.70	0.16
TELEPHONE-W	440.25	0.29	2,705.07	0.31
TELEPHONE-S	440.25	0.29	2,705.11	0.31
TESTING EXPENSE-W	182.40	0.12	753.00	0.09
TESTING EXPENSE-S	426.00	0.28	2,830.00	0.32

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See Engagement Letter Dated June 30, 2011

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	Current Month		Year to Date	
TRAVEL EXPENSE-W	0.00	0.00	45.59	0.01
TRAVEL EXPENSE-S	0.00	0.00	45.59	0.01
TRAVEL EXPENSE-P	272.31	0.18	272.31	0.03
VEHICLE REPAIRS & MAINT-W	1,187.17	0.78	2,482.69	0.28
VEHICLE REPAIRS & MAINT-S	1,187.18	0.78	2,552.99	0.29
WAGES & SALARIES PRODUCTION-W	11,767.89	7.74	70,860.93	8.06
WAGES & SALARIES PRODUCTION-S	13,152.61	8.65	76,312.34	8.68
WAGES & SALARIES PRODUCTION-P	304.00	0.20	26,573.56	3.02
OVERTIME PAID-W	126.22	0.08	1,469.54	0.17
OVERTIME PAID-S	1,725.30	1.13	9,037.11	1.03
OVERTIME PAID-P	106.88	0.07	1,415.44	0.16
OVERTIME PD-DOUBLE S	247.56	0.16	247.56	0.03
SICK PAY-W	369.84	0.24	1,635.66	0.19
SICK PAY-S	369.83	0.24	1,635.65	0.19
SICK PAY-P	0.00	0.00	113.31	0.01
VACATION PAY-W	287.20	0.19	4,024.60	0.46
VACATION PAY-S	287.19	0.19	4,024.58	0.46
STAND BY TIME PAID-W	487.50	0.32	2,722.50	0.31
STAND BY TIME PAID-S	487.50	0.32	2,722.50	0.31
WORKERS COMP-W	0.00	0.00	1,380.42	0.16
WORKERS COMP-S	0.00	0.00	1,042.36	0.12
WORKERS COMP-P	0.00	0.00	394.41	0.04
PENALTIES & FINES	0.00	0.00	200.00	0.02
	<u>117,188.15</u>	77.06	<u>826,577.16</u>	93.97
Total Expenses				
Net Income	<u>\$ 34,887.75</u>	22.94	<u>\$ 53,033.59</u>	6.03

BURNEY WATER DISTRICT
Income Statement
For the Six Months Ending December 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 65,091.98	\$ 26,673.38	\$ 297,208.44	\$ 227,092.77
RESIDENTIAL INCOME-S	42,798.51	43,823.58	256,916.79	263,395.45
RESIDENTIAL INCOME-P	8,241.34	8,284.07	49,645.41	49,722.93
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	24,697.39	22,064.42	184,652.07	178,949.86
COMMERCIAL INCOME-S	8,693.86	8,298.80	57,881.26	56,833.88
COMMERCIAL INCOME-P	1,032.00	1,020.00	6,192.33	6,115.51
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
MISCELLANEOUS INCOME - W	32.91	0.00	600.97	0.03
MISCELLANEOUS INCOME - S	32.91	0.00	600.98	0.03
OTHER BILLED INCOME-W	325.00	2,625.00	1,604.41	20,563.91
OTHER BILLED INCOME-S	0.00	0.00	1,460.04	12,087.00
SERVICE CHARGE INCOME-W	50.00	137.50	712.50	1,162.50
SERVICE CHARGE INCOME-S	50.00	137.50	712.50	1,162.50
LATE FEE INCOME-W	515.00	940.00	3,126.74	5,680.00
LATE FEE INCOME-S	515.00	0.00	2,900.83	0.00
LATE FEE INCOME-P	0.00	0.00	512.43	0.00
INTEREST INCOME-W	0.00	0.00	1,091.91	677.28
INTEREST INCOME-S	0.00	0.00	633.18	370.61
INTEREST INCOME-P	0.00	0.00	466.21	325.29
Total Revenues	152,075.90	114,004.25	879,610.75	887,622.55
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	152,075.90	114,004.25	879,610.75	887,622.55
Expenses				
AUDIT-W	0.00	0.00	5,750.00	525.00
AUDIT-S	0.00	0.00	5,500.00	525.00
AUDIT-P	0.00	0.00	1,250.00	0.00
BANK FEES-W	35.14	0.00	269.34	264.96
BANK FEES-S	35.14	0.00	269.34	264.96

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	53,418.00	54,499.98
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	58,896.00	57,499.98
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	19,386.00	16,999.98
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	4,846.39	4,313.82
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	4,846.40	4,313.82
ENGINEERING FEES-W	1,381.25	1,344.00	14,449.00	8,169.00
ENGINEERING FEES-S	1,009.25	1,166.00	7,993.20	4,069.47
GAS, FUEL & OIL-W	653.34	442.96	3,112.69	2,875.61
GAS, FUEL & OIL-S	653.36	442.97	3,112.77	2,840.32
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,058.38	3,848.38	23,977.97	23,347.97
HEALTH INSURANCE-S	4,058.38	3,848.38	23,977.97	23,347.97
INTEREST EXPENSE-W	63.74	116.33	687.63	768.00
INTEREST EXPENSE-S	63.74	116.34	629.05	768.04
LAB SUPPLIES-S	0.00	0.00	1,071.83	300.76
LEGAL EXPENSE-W	0.00	0.00	152.00	0.00
LEGAL EXPENSE-S	0.00	0.00	152.00	0.00
MEALS EXPENSE-W	6.00	6.00	6.00	70.49
MEALS EXPENSE-S	6.00	6.00	17.27	70.51
OFFICE SUPPLIES-W	490.00	546.86	4,476.65	2,260.06
OFFICE SUPPLIES-S	490.02	546.86	4,484.13	2,270.22
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	277.69	152.29	1,043.98	761.46
OFFICE EQUIP LEASE-S	277.69	152.30	1,044.03	761.49
OPERATING EXPENSE-W	700.68	907.61	5,147.82	5,738.87
OPERATING EXPENSE-S	836.98	1,208.93	6,551.28	6,826.80
OPERATING EXPENSE-P	0.00	1.99	363.94	742.81
PERS RETIREMENT-W	3,714.67	3,174.11	22,853.76	19,725.98
PERS RETIREMENT-S	3,714.68	3,174.13	22,853.88	19,726.10
PERMITS/LICENSES/FEES-W	2,998.60	2,808.50	3,622.60	2,858.50
PERMITS/LICENSES/FEES-S	0.00	117.50	21,392.00	18,895.50
PERMITS/LICENSES/FEES-P	0.00	205.20	0.00	205.20
PG&E PUMPING COSTS-W	13,176.38	11,810.97	117,217.35	98,667.60
PG&E PUMPING COSTS-S	11,052.76	9,482.98	66,418.46	57,804.06
PG&E OFFICE UTILITIES-W	423.93	385.60	1,556.52	1,433.98
PG&E OFFICE UTILITIES-S	423.94	385.61	1,556.53	1,434.01
PG&E POOL UTILITIES	92.76	56.54	1,785.23	7,816.13
PROFESSIONAL FEES-W	477.50	813.46	7,394.37	6,036.82
PROFESSIONAL FEES-S	547.50	883.47	7,814.39	6,382.84
PROFESSIONAL FEES-P	0.00	0.00	0.00	100.00
R&M INFRASTRUCTURE-W	120.24	1,662.57	15,000.41	4,459.98
R&M INFRASTRUCTURE-S	46.25	2,131.64	16,784.33	4,217.16
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	0.00	55.69	385.89	323.94
RENTAL OF EQUIPMENT-S	6,071.92	53.63	17,165.04	53.63
REPAIRS/MAINT BLDG-W	21.42	0.00	288.90	1,718.10
REPAIRS/MAINT BLDG-S	1,138.93	0.00	1,536.25	2,943.09
REPAIRS/MAINT BLDG-P	50.00	50.00	250.00	300.00
REPAIRS/MAINT EQUIP-W	(170.26)	26.61	1,418.56	1,233.37
REPAIRS/MAINT EQUIP-S	(73.44)	29.51	2,269.59	1,236.34
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	670.49
SEMINARS & EDUCATION-P	0.00	0.00	0.00	300.00

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See Engagement Letter Dated June 30, 2011

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
TOOLS-W	17.13	41.81	714.66	2,684.54
TOOLS-S	118.67	92.62	1,003.29	292.75
TOOLS-P	49.18	0.00	102.82	6.69
SOCIAL SECURITY TAXES-W	997.43	901.67	6,943.11	6,043.06
SOCIAL SECURITY TAXES-S	1,244.68	1,310.19	7,183.16	7,277.54
SOCIAL SECURITY TAXES-P	31.42	0.00	1,401.70	2,281.33
TELEPHONE-W	440.25	424.82	2,705.07	2,525.33
TELEPHONE-S	440.25	424.83	2,705.11	2,525.40
TESTING EXPENSE-W	182.40	128.00	753.00	1,379.00
TESTING EXPENSE-S	426.00	535.80	2,830.00	2,570.80
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	272.31	0.00	272.31	0.00
VEHICLE REPAIRS & MAINT-W	1,187.17	56.60	2,482.69	1,699.63
VEHICLE REPAIRS & MAINT-S	1,187.18	56.60	2,552.99	1,699.75
WAGES & SALARIES PRODUCTION-W	11,767.89	10,034.23	70,860.93	69,516.26
WAGES & SALARIES PRODUCTION-S	13,152.61	13,058.12	76,312.34	74,924.93
WAGES & SALARIES PRODUCTION-P	304.00	0.00	26,573.56	26,739.83
OVERTIME PAID-W	126.22	71.84	1,469.54	1,383.51
OVERTIME PAID-S	1,725.30	2,521.29	9,037.11	10,481.62
OVERTIME PAID-P	106.88	0.00	1,415.44	965.39
OVERTIME PD-DOUBLE S	247.56	0.00	247.56	0.00
SICK PAY-W	369.84	689.58	1,635.66	2,739.18
SICK PAY-S	369.83	689.58	1,635.65	2,739.15
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	287.20	489.26	4,024.60	3,649.66
VACATION PAY-S	287.19	489.27	4,024.58	3,649.62
STAND BY TIME PAID-W	487.50	435.00	2,722.50	2,670.00
STAND BY TIME PAID-S	487.50	435.00	2,722.50	2,670.00
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	117,188.15	106,548.02	826,577.16	723,983.83
Net Income	\$ 34,887.75	\$ 7,456.23	\$ 53,033.59	\$ 163,638.72

BURNEY WATER DISTRICT
Account Reconciliation
As of Dec 31, 2019
10300.0 - CASH IN BANK
Bank Statement Date: December 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		440,429.85
Add: Cash Receipts		121,841.76
Less: Cash Disbursements		(100,678.12)
Add (Less) Other		(8,187.40)
Ending GL Balance		453,406.09
Ending Bank Balance		412,917.79
Add back deposits in transit		
	Dec 17, 2019	1,821.96
	Dec 23, 2019	29,340.61
	Dec 23, 2019	2,610.11
	Dec 26, 2019	2,826.93
	Dec 27, 2019	1,485.03
	Dec 27, 2019	1,623.36
	Dec 28, 2019	166.17
	Dec 30, 2019	531.71
	Dec 31, 2019	1,190.93
	Dec 31, 2019	111.94
Total deposits in transit		41,708.75
(Less) outstanding checks		
	Dec 12, 2019 28868	(650.00)
	Dec 26, 2019 28881	(570.45)
Total outstanding checks		(1,220.45)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		453,406.09

BURNEY WATER DISTRICT

Check Register

For the Period From Dec 1, 2019 to Dec 31, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 120419	12/4/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,389.90
EFT 120419	12/4/19	PITNEY BOWES INC.	10300.0	864.54
28863	12/5/19	UPEC 792	10300.0	285.00
28862	12/5/19	TESORO COMMERCIAL FLEET	10300.0	859.19
28861	12/5/19	STREAMLINE	10300.0	200.00
28860	12/5/19	RAY MORGAN COMPANY	10300.0	160.00
28859	12/5/19	OFFICE DEPOT	10300.0	138.74
28858	12/5/19	NAPA SIERRA	10300.0	284.43
28857	12/5/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28856	12/5/19	FRONTIER COMMUNICATIONS	10300.0	785.02
28855	12/5/19	FERGUSON WATERWORKS #1423	10300.0	206.57
28854	12/5/19	PAT NUGENT	10300.0	85.00
28853	12/5/19	CALIF SPECIAL DISTRICTS ASSOC	10300.0	5,344.00
28852	12/5/19	BURNEY DISPOSAL	10300.0	774.81
28851	12/5/19	AT&T MOBILITY	10300.0	155.04
EFT 120519	12/5/19	NOR CAL LABORERS	10300.0	7,260.00
EFT 121019	12/10/19	CalPERS	10300.0	4,622.27
28864	12/12/19	AIR GAS USA	10300.0	57.95
28865	12/12/19	MARGARITA ANGEL	10300.0	4.39
28866	12/12/19	ARAMARK	10300.0	527.86
28867	12/12/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28868	12/12/19	DEBRA J. CRONE, CPA	10300.0	650.00
28869	12/12/19	FERGUSON WATERWORKS #1423	10300.0	92.20
28870	12/12/19	HOVIS HARDWARE	10300.0	234.09
28871	12/12/19	LAWSON PRODUCTS	10300.0	120.16
28872	12/12/19	LES SCHWAB TIRE CENTER	10300.0	100.00
28873	12/12/19	PACKWAY MATERIALS, INC	10300.0	836.04
28874	12/12/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	206.97
28875	12/12/19	DO IT BEST VALLEY HARDWARE	10300.0	141.14
9896	12/13/19	MIKE A. SKELLY	10300.0	2,286.26
9897	12/13/19	KEITH T. MOORE	10300.0	1,586.04
9898	12/13/19	WILLIE L. LYONS	10300.0	1,225.14
9899	12/13/19	MARGARITA ANGEL	10300.0	1,032.74
9900	12/13/19	AMANDA R. ROGERS	10300.0	1,340.20
9901	12/13/19	WILLIAM M. RODRIGUEZ	10300.0	2,401.29
9902	12/13/19	STEPHANIE A. MCQUADE	10300.0	1,068.01
EFT 121619	12/16/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,389.90
EFT 121919	12/19/19	KS STATEBANK	10300.0	3,171.27
28876	12/20/19	STEPHANIE MCQUADE	10300.0	272.31
28877	12/20/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28878	12/20/19	PACE ENGINEERING	10300.0	2,390.50
28879	12/20/19	State Water Resources Control Board	10300.0	2,998.60
28880	12/20/19	FIRST NATIONAL BANK OMAHA	10300.0	1,630.96
1168	12/20/19	ELANA BODNER	10305.0	23.43
1169	12/20/19	ASHLEY KOHNHORST	10305.0	63.86
1170	12/20/19	NANCY TORRES	10305.0	44.42
Direct Deposit	12/20/19	TAYLOR EQUIPMENT	10300.0	39,682.50
EFT 122519	12/25/19	TAMCO	10300.0	555.38
28881	12/26/19	FRANCHISE TAX BOARD	10300.0	570.45
EFT 122619-1	12/26/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,389.90
EFT 122619-2	12/26/19	PITNEY BOWES INC.	10300.0	705.50
9903	12/27/19	MIKE A. SKELLY	10300.0	1,763.14
9904	12/27/19	KEITH T. MOORE	10300.0	1,336.28
9905	12/27/19	WILLIE L. LYONS	10300.0	1,669.15
9906	12/27/19	MARGARITA ANGEL	10300.0	979.03
9907	12/27/19	AMANDA R. ROGERS	10300.0	1,333.93
9908	12/27/19	WILLIAM M. RODRIGUEZ	10300.0	2,401.29
9909	12/27/19	STEPHANIE A. MCQUADE	10300.0	1,182.04

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
28853V	12/31/19	CALIF SPECIAL DISTRICTS ASSOC	10300.0	-5,344.00
1116V	12/31/19		10305.0	-52.52
1118V	12/31/19		10305.0	-5.91
1123V	12/31/19		10305.0	-7.39
Total				<u>100,744.01</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Dec 31, 2019
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: December 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		28,830.25
Add: Cash Receipts		1,100.00
Less: Cash Disbursements		(65.89)
Add (Less) Other		<u>(300.00)</u>
Ending GL Balance		<u><u>29,564.36</u></u>
Ending Bank Balance		29,323.41
Add back deposits in transit		
	Dec 31, 2019	<u>700.00</u>
Total deposits in transit		700.00
(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)
	Nov 21, 2019	1165 (1.84)
	Dec 20, 2019	<u>1170 (44.42)</u>
Total outstanding checks		(459.05)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>29,564.36</u></u>

BURNEY WATER DISTRICT
Account Reconciliation
As of Dec 31, 2019
10310.0 - CASH IN BANK - CAPITAL IMP
Bank Statement Date: December 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	246,717.60
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u> </u>
Ending GL Balance	<u><u>246,717.60</u></u>
Ending Bank Balance	246,717.60
Add back deposits in transit	<u> </u>
Total deposits in transit	
(Less) outstanding checks	<u> </u>
Total outstanding checks	
Add (Less) Other	<u> </u>
Total other	
Unreconciled difference	<u> 0.00</u>
Ending GL Balance	<u><u>246,717.60</u></u>

BURNEY WATER DISTRICT
Account Reconciliation
 As of Dec 31, 2019
 10300.0 - CASH IN BANK
 Bank Statement Date: December 31, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		440,429.85
Add: Cash Receipts		121,841.76
Less: Cash Disbursements		(100,678.12)
Add (Less) Other		(8,187.40)
Ending GL Balance		453,406.09
Ending Bank Balance		412,917.79
Add back deposits in transit		
	Dec 17, 2019	1,821.96
	Dec 23, 2019	29,340.61
	Dec 23, 2019	2,610.11
	Dec 26, 2019	2,826.93
	Dec 27, 2019	1,485.03
	Dec 27, 2019	1,623.36
	Dec 28, 2019	166.17
	Dec 30, 2019	531.71
	Dec 31, 2019	1,190.93
	Dec 31, 2019	111.94
Total deposits in transit		41,708.75
(Less) outstanding checks		
	Dec 12, 2019 28868	(650.00)
	Dec 26, 2019 28881	(570.45)
Total outstanding checks		(1,220.45)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		453,406.09

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Six Months Ending December 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	65,091.98	297,208.44
COMMERCIAL INCOME-W	24,697.39	184,652.07
MISCELLANEOUS INCOME - W	32.91	600.97
OTHER BILLED INCOME-W	325.00	1,604.41
SERVICE CHARGE INCOME-W	50.00	712.50
LATE FEE INCOME-W	515.00	3,126.74
INTEREST INCOME-W	0.00	1,091.91
TOTAL REVENUES	<u>90,712.28</u>	<u>488,997.04</u>
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	5,750.00
BANK FEES-W	35.14	269.34
DEPRECIATION EXPENSE-W	8,903.00	53,418.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	4,846.39
ENGINEERING FEES-W	1,381.25	14,449.00
GAS, FUEL & OIL-W	653.34	3,112.69
HEALTH INSURANCE-W	4,058.38	23,977.97
INTEREST EXPENSE-W	63.74	687.63
LEGAL EXPENSE-W	0.00	152.00
MEALS EXPENSE-W	6.00	6.00
OFFICE SUPPLIES-W	490.00	4,476.65
OFFICE EQUIP LEASE-W	277.69	1,043.98
OPERATING EXPENSE-W	700.68	5,147.82
PERS RETIREMENT-W	3,714.67	22,853.76
PERMITS/LICENSES/FEES-W	2,998.60	3,622.60
PG&E PUMPING COSTS-W	13,176.38	117,217.35
PG&E OFFICE UTILITIES-W	423.93	1,556.52
PROFESSIONAL FEES-W	477.50	7,394.37
R&M INFRASTRUCTURE-W	120.24	15,000.41
RENTAL OF EQUIPMENT-W	0.00	385.89
REPAIRS/MAINT BLDG-W	21.42	288.90
REPAIRS/MAINT EQUIP-W	(170.26)	1,418.56
TOOLS-W	17.13	714.66
SOCIAL SECURITY TAXES-W	997.43	6,943.11
TELEPHONE-W	440.25	2,705.07
TESTING EXPENSE-W	182.40	753.00
TRAVEL EXPENSE-W	0.00	45.59
VEHICLE REPAIRS & MAINT-W	1,187.17	2,482.69
WAGES & SALARIES PRODUCTION-W	11,767.89	70,860.93
OVERTIME PAID-W	126.22	1,469.54
SICK PAY-W	369.84	1,635.66
VACATION PAY-W	287.20	4,024.60
STAND BY TIME PAID-W	487.50	2,722.50
WORKERS COMP-W	0.00	1,380.42
PENALTIES & FINES	0.00	200.00
TOTAL EXPENSES	<u>53,194.73</u>	<u>383,013.60</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 37,517.55</u>	<u>\$ 105,983.44</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Six Months Ending December 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	42,798.51	256,916.79
COMMERCIAL INCOME-S	8,693.86	57,881.26
MISCELLANEOUS INCOME - S	32.91	600.98
OTHER BILLED INCOME-S	0.00	1,460.04
SERVICE CHARGE INCOME-S	50.00	712.50
LATE FEE INCOME-S	515.00	2,900.83
INTEREST INCOME-S	0.00	633.18
	<hr/>	<hr/>
TOTAL REVENUES	52,090.28	321,105.58
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	5,500.00
BANK FEES-S	35.14	269.34
DEPRECIATION EXPENSE-S	9,816.00	58,896.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	4,846.40
ENGINEERING FEES-S	1,009.25	7,993.20
GAS, FUEL & OIL-S	653.36	3,112.77
HEALTH INSURANCE-S	4,058.38	23,977.97
INTEREST EXPENSE-S	63.74	629.05
LAB SUPPLIES-S	0.00	1,071.83
LEGAL EXPENSE-S	0.00	152.00
MEALS EXPENSE-S	6.00	17.27
OFFICE SUPPLIES-S	490.02	4,484.13
OFFICE EQUIP LEASE-S	277.69	1,044.03
OPERATING EXPENSE-S	836.98	6,551.28
PERS RETIREMENT-S	3,714.68	22,853.88
PERMITS/LICENSES/FEES-S	0.00	21,392.00
PG&E PUMPING COSTS-S	11,052.76	66,418.46
PG&E OFFICE UTILITIES-S	423.94	1,556.53
PROFESSIONAL FEES-S	547.50	7,814.39
R&M INFRASTRUCTURE-S	46.25	16,784.33
RENTAL OF EQUIPMENT-S	6,071.92	17,165.04
REPAIRS/MAINT BLDG-S	1,138.93	1,536.25
REPAIRS/MAINT EQUIP-S	(73.44)	2,269.59
TOOLS-S	118.67	1,003.29
SOCIAL SECURITY TAXES-S	1,244.68	7,183.16
TELEPHONE-S	440.25	2,705.11
TESTING EXPENSE-S	426.00	2,830.00
TRAVEL EXPENSE-S	0.00	45.59
VEHICLE REPAIRS & MAINT-S	1,187.18	2,552.99
WAGES & SALARIES PRODUCTION-S	13,152.61	76,312.34
OVERTIME PAID-S	1,725.30	9,037.11
OVERTIME PD-DOUBLE S	247.56	247.56
SICK PAY-S	369.83	1,635.65
VACATION PAY-S	287.19	4,024.58
STAND BY TIME PAID-S	487.50	2,722.50
WORKERS COMP-S	0.00	1,042.36
	<hr/>	<hr/>
TOTAL EXPENSES	59,855.87	387,677.98
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 7,765.59)	(\$ 66,572.40)

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, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,241.34	49,645.41
COMMERCIAL INCOME-P	1,032.00	6,192.33
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	0.00	512.43
INTEREST INCOME	0.00	466.21
	<hr/>	<hr/>
TOTAL REVENUES	9,273.34	69,508.13
	<hr/>	<hr/>
<u>POOL EXPENSES</u>		
AUDIT-P	0.00	1250.00
CHEMICALS-P	0.00	2,374.68
DEPRECIATION EXPENSE-P	3,231.00	19,386.00
GAS, FUEL & OIL-P	0.00	19.28
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	0.00	363.94
PG&E POOL UTILITIES	92.76	1,785.23
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	250.00
TOOLS-P	49.18	102.82
SOCIAL SECURITY TAXES-P	31.42	1,401.70
TRAVEL EXPENSE-P	272.31	272.31
WAGES & SALARIES PRODUCTION-P	304.00	26,573.56
OVERTIME PAID-P	106.88	1,415.44
SICK PAY - P	0.00	113.31
WORKERS COMP-P	0.00	394.41
	<hr/>	<hr/>
TOTAL EXPENSES	4,137.55	55,885.58
	<hr/>	<hr/>
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,135.79	\$ 13,622.55
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