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September 18, 2020

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

We have compiled the accompanying financial statements for the period ending August 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 August are \$168,577.23
2. Total Expenses for the period are \$144,772.55
3. Net Income (Loss) for the period is \$23,804.68
4. YTD Revenue is \$334,859.26
5. YTD Expenses are \$302,285.76
6. YTD Net Income (Loss) is \$32,573.50
7. The reconciled checking balance is \$342,532.98

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
August 31, 2020

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		342,532.98
CASH IN BANK - CUST DEPOSITS		33,087.18
CASH IN BANK - CAPITAL IMP		470,336.60
CASH FISCAL AGENT FUND 415-S		17,707.10
ACCOUNTS RECEIVABLE		196,486.85
RETURNED CHECK		20.43
RETURNED CHECK		76.73
RETURNED CHECK		12.00
AR COMP GEN LATE FEES		<u>13,486.26</u>

Total Current Assets

1,074,096.13

Property and Equipment

LAND-W		6,985.92
LAND-S		259,379.70
LAND-P		75,000.00
LAND-WASHBURN BUE PARK-W		15,401.67
LAND-BURNEY CIVIC PARK-W		42,970.76
LAND IMPROVEMENTS-W		329.24
BUILDINGS-W		76,046.08
BUILDINGS-S		64,811.31
PUMPING PLANT-W		199,128.47
SEWER COLLECTION PLANT-S		1,709,921.62
SEWER TREATMENT PLANT-S		2,274,971.32
TRANSMISSION/DISTRIBUTION PL-W		4,004,192.57
TRANSMISSION/DISTRIBUTION PL-S		13,952.28
BUILDING-SWIMMING POOL		539,594.91
BUILDING IMPROVEMENTS-W		189,105.26
BUILDING IMPROVEMENTS-S		38,847.20
GROUNDS & IMPROVEMENTS-POOL		16,589.00
POOL EXPANSION/SOLAR PROJECT		135,821.27
EQUIPMENT-WATER		149,315.92
EQUIPMENT-SEWER		222,358.67
EQUIPMENT-POOL		42,242.11
EQUIPMENT GRANT-P		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		95,198.87
VEHICLES-S		99,283.74
WORK IN PROGRESS - W		113,087.21
WORK IN PROGRESS - S		599,953.06
ACCUMULATED DEPRECIATION-W		(2,719,503.00)
ACCUMULATED DEPRECIATION-S		(3,507,727.00)
ACCUMULATED DEPRECIATION-P		<u>(734,844.00)</u>

Total Property and Equipment		4,498,682.68
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>\$ 5,753,150.81</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 23,213.52	
LOAN PAYABLE - KS STATE BANK	15,717.68	
ACCRUED VACATION PAYABLE	31,942.97	
FICA TAXES PAYABLE W-S-P	0.02	
SDI WITHHELD PAYABLE	0.05	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	9,046.74	
CUSTOMER DEPOSITS-S	11,686.58	
CUSTOMER DEPOSITS-P	2,486.07	
DEFERRED REVENUE - P	<u>13,349.00</u>	
Total Current Liabilities		107,727.63
Long-Term Liabilities		
NET PENSION LIABILITY-W	342,587.00	
NET PENSION LIABILITY-S	320,342.00	
NET PENSION LIABILITY-P	145,333.00	
DEFERRED INFLOWS-W	16,658.00	
DEFERRED INFLOWS-S	16,703.00	
DEFERRED INFLOWS-P	<u>6,434.00</u>	
Total Long-Term Liabilities		<u>848,057.00</u>
Total Liabilities		955,784.63
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	126,203.50	
Net Income	<u>32,573.50</u>	
Total Capital		<u>4,797,366.18</u>
Total Liabilities & Capital		<u>\$ 5,753,150.81</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Two Months Ending August 31, 2020

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 59,877.87	35.52	\$ 115,028.39	34.35
RESIDENTIAL INCOME-S	43,307.28	25.69	86,734.44	25.90
RESIDENTIAL INCOME-P	8,289.13	4.92	16,606.55	4.96
GRANT MONEY-W	0.00	0.00	4,369.00	1.30
COMMERCIAL INCOME-W	41,889.43	24.85	79,581.88	23.77
COMMERCIAL INCOME-S	9,999.43	5.93	19,785.27	5.91
COMMERCIAL INCOME-P	1,056.00	0.63	2,106.00	0.63
SWIMMING LESSONS	480.00	0.28	4,610.00	1.38
MOMMY & ME	0.00	0.00	40.00	0.01
LITTLE SWIMMERS	24.00	0.01	56.00	0.02
GATE FEES-P	0.00	0.00	8.00	0.00
REPLACEMENT PASSES-P	15.00	0.01	40.00	0.01
AQUATIC PASS	110.00	0.07	435.00	0.13
POOL RENTAL FEES	1,275.00	0.76	1,275.00	0.38
MISCELLANEOUS INCOME - W	(49.00)	(0.03)	(49.00)	(0.01)
MISCELLANEOUS INCOME - S	(48.99)	(0.03)	(48.99)	(0.01)
LATE FEE INCOME-W	1,094.94	0.65	1,986.06	0.59
LATE FEE INCOME-S	1,000.23	0.59	1,814.27	0.54
LATE FEE INCOME-P	214.83	0.13	389.67	0.12
INTEREST INCOME-W	21.04	0.01	45.86	0.01
INTEREST INCOME-S	21.04	0.01	45.86	0.01
	<u>168,577.23</u>	<u>100.00</u>	<u>334,859.26</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit				
	<u>168,577.23</u>	<u>100.00</u>	<u>334,859.26</u>	<u>100.00</u>
Expenses				
CHEMICALS-P	0.00	0.00	2,573.20	0.77
DEPRECIATION EXPENSE-W	8,903.00	5.28	17,806.00	5.32
DEPRECIATION EXPENSE-S	9,816.00	5.82	19,632.00	5.86
DEPRECIATION EXPENSE-P	3,231.00	1.92	6,462.00	1.93
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,938.50	0.58
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,938.50	0.58
ENGINEERING FEES-W	129.37	0.08	7,571.62	2.26
ENGINEERING FEES-S	129.38	0.08	129.38	0.04
GAS, FUEL & OIL-W	520.42	0.31	825.49	0.25
GAS, FUEL & OIL-S	520.42	0.31	825.50	0.25
HEALTH INSURANCE-W	4,295.38	2.55	8,590.76	2.57
HEALTH INSURANCE-S	4,295.38	2.55	8,590.76	2.57
INTEREST EXPENSE-W	27.64	0.02	59.84	0.02
INTEREST EXPENSE-S	27.64	0.02	59.84	0.02
LAB SUPPLIES-S	10.19	0.01	10.19	0.00
LEGAL EXPENSE-S	0.00	0.00	661.10	0.20
OFFICE SUPPLIES-W	540.34	0.32	1,179.62	0.35
OFFICE SUPPLIES-S	547.96	0.33	1,187.24	0.35

	Current Month		Year to Date	
OFFICE EQUIP LEASE-W	174.07	0.10	348.14	0.10
OFFICE EQUIP LEASE-S	174.08	0.10	348.16	0.10
OPERATING EXPENSE-W	624.41	0.37	2,239.71	0.67
OPERATING EXPENSE-S	860.72	0.51	2,669.37	0.80
OPERATING EXPENSE-P	26.03	0.02	650.18	0.19
PERS RETIREMENT-W	4,221.94	2.50	8,443.89	2.52
PERS RETIREMENT-S	4,221.97	2.50	8,443.93	2.52
PG&E PUMPING COSTS-W	32,866.26	19.50	59,961.14	17.91
PG&E PUMPING COSTS-S	10,308.41	6.11	20,280.04	6.06
PG&E OFFICE UTILITIES-W	235.27	0.14	522.35	0.16
PG&E OFFICE UTILITIES-S	235.26	0.14	522.34	0.16
PG&E POOL UTILITIES	335.49	0.20	882.48	0.26
PROFESSIONAL FEES-W	1,460.00	0.87	2,528.25	0.76
PROFESSIONAL FEES-S	1,530.00	0.91	2,802.32	0.84
R&M INFRASTRUCTURE-W	1,034.67	0.61	1,815.08	0.54
R&M INFRASTRUCTURE-S	1,179.89	0.70	1,196.03	0.36
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	0.16
RENTAL OF EQUIPMENT-W	121.82	0.07	358.05	0.11
RENTAL OF EQUIPMENT-S	5,556.07	3.30	11,801.92	3.52
REPAIRS/MAINT BLDG-W	175.28	0.10	288.40	0.09
REPAIRS/MAINT BLDG-S	39.77	0.02	176.51	0.05
REPAIRS/MAINT BLDG-P	67.35	0.04	1,417.35	0.42
REPAIRS/MAINT EQUIP-W	122.51	0.07	208.98	0.06
REPAIRS/MAINT EQUIP-S	122.54	0.07	367.73	0.11
TOOLS-W	301.42	0.18	365.59	0.11
TOOLS-S	385.09	0.23	520.77	0.16
SOCIAL SECURITY TAXES-W	909.11	0.54	1,824.80	0.54
SOCIAL SECURITY TAXES-S	1,115.78	0.66	2,200.77	0.66
SOCIAL SECURITY TAXES-P	996.07	0.59	2,096.40	0.63
TELEPHONE-W	414.56	0.25	866.00	0.26
TELEPHONE-S	414.57	0.25	866.02	0.26
TESTING EXPENSE-W	134.40	0.08	268.80	0.08
TESTING EXPENSE-S	426.00	0.25	900.00	0.27
VEHICLE REPAIRS & MAINT-W	54.68	0.03	1,056.09	0.32
VEHICLE REPAIRS & MAINT-S	37.14	0.02	1,038.56	0.31
WAGES & SALARIES PRODUCTION-W	9,818.98	5.82	20,234.76	6.04
WAGES & SALARIES PRODUCTION-S	11,678.46	6.93	22,986.69	6.86
WAGES & SALARIES PRODUCTION-P	12,967.92	7.69	26,899.52	8.03
OVERTIME PAID-W	483.39	0.29	559.87	0.17
OVERTIME PAID-S	1,325.61	0.79	2,723.86	0.81
OVERTIME PAID-P	40.68	0.02	493.53	0.15
SICK PAY-W	305.87	0.18	955.36	0.29
SICK PAY-S	305.86	0.18	955.33	0.29
SICK PAY-P	148.50	0.09	148.50	0.04
VACATION PAY-W	1,091.31	0.65	1,505.82	0.45
VACATION PAY-S	1,091.29	0.65	1,505.79	0.45
STAND BY TIME PAID-W	390.00	0.23	802.50	0.24
STAND BY TIME PAID-S	390.00	0.23	802.50	0.24
WORKERS COMP-W	420.39	0.25	420.39	0.13
WORKERS COMP-S	437.54	0.26	437.54	0.13
Total Expenses	<u>144,772.55</u>	85.88	<u>302,285.76</u>	90.27
Net Income	<u>\$ 23,804.68</u>	14.12	<u>\$ 32,573.50</u>	9.73

BURNEY WATER DISTRICT  
Income Statement  
For the Two Months Ending August 31, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 59,877.87	\$ 58,064.74	\$ 115,028.39	\$ 109,520.52
RESIDENTIAL INCOME-S	43,307.28	42,854.54	86,734.44	85,312.57
RESIDENTIAL INCOME-P	8,289.13	8,291.62	16,606.55	16,538.00
GRANT MONEY-W	0.00	0.00	4,369.00	0.00
COMMERCIAL INCOME-W	41,889.43	39,948.24	79,581.88	74,113.81
COMMERCIAL INCOME-S	9,999.43	10,755.62	19,785.27	21,433.11
COMMERCIAL INCOME-P	1,056.00	1,031.50	2,106.00	2,068.72
SWIMMING LESSONS	480.00	1,420.00	4,610.00	4,550.00
MOMMY & ME	0.00	0.00	40.00	160.00
LITTLE SWIMMERS	24.00	16.00	56.00	44.00
NIGHT SWIM	0.00	518.00	0.00	1,264.00
GATE FEES-P	0.00	552.00	8.00	1,586.00
POOL PASS PURCHASES	0.00	80.00	0.00	240.00
REPLACEMENT PASSES-P	15.00	30.00	40.00	65.00
AQUATIC PASS	110.00	375.00	435.00	965.00
POOL DONATIONS	0.00	0.00	0.00	405.00
POOL RENTAL FEES	1,275.00	600.00	1,275.00	1,054.00
MISCELLANEOUS INCOME - W	(49.00)	36.06	(49.00)	593.06
MISCELLANEOUS INCOME - S	(48.99)	36.06	(48.99)	593.07
OTHER BILLED INCOME-W	0.00	0.00	0.00	50.00
OTHER BILLED INCOME-S	0.00	0.00	0.00	1,460.04
SERVICE CHARGE INCOME-W	0.00	112.50	0.00	150.00
SERVICE CHARGE INCOME-S	0.00	112.50	0.00	150.00
LATE FEE INCOME-W	1,094.94	1,060.00	1,986.06	2,030.00
LATE FEE INCOME-S	1,000.23	0.00	1,814.27	0.00
LATE FEE INCOME-P	214.83	0.00	389.67	0.00
INTEREST INCOME-W	21.04	0.00	45.86	0.00
INTEREST INCOME-S	21.04	0.00	45.86	0.00
<b>Total Revenues</b>	<b>168,577.23</b>	<b>165,894.38</b>	<b>334,859.26</b>	<b>324,345.90</b>
Cost of Sales				
<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>168,577.23</b>	<b>165,894.38</b>	<b>334,859.26</b>	<b>324,345.90</b>
Expenses				
BANK FEES-W	0.00	56.23	0.00	111.05
BANK FEES-S	0.00	56.24	0.00	111.06
CHEMICALS-P	0.00	2,215.70	2,573.20	2,374.68
DEPRECIATION EXPENSE-W	8,903.00	9,083.33	17,806.00	18,166.66
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	19,632.00	19,166.66
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	6,462.00	5,666.66
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,938.50	2,049.39
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,938.50	2,049.40

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
ENGINEERING FEES-W	129.37	3,535.50	7,571.62	4,558.50
ENGINEERING FEES-S	129.38	2,140.50	129.38	2,605.50
GAS, FUEL & OIL-W	520.42	604.37	825.49	1,079.86
GAS, FUEL & OIL-S	520.42	604.39	825.50	1,079.91
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28
HEALTH INSURANCE-W	4,295.38	3,848.38	8,590.76	7,696.76
HEALTH INSURANCE-S	4,295.38	3,848.38	8,590.76	7,696.76
INTEREST EXPENSE-W	27.64	81.48	59.84	167.36
INTEREST EXPENSE-S	27.64	81.48	59.84	167.36
LAB SUPPLIES-S	10.19	225.73	10.19	225.73
LEGAL EXPENSE-S	0.00	0.00	661.10	0.00
OFFICE SUPPLIES-W	540.34	588.25	1,179.62	1,108.63
OFFICE SUPPLIES-S	547.96	588.27	1,187.24	1,108.67
OFFICE SUPPLIES-P	0.00	0.00	0.00	132.90
OFFICE EQUIP LEASE-W	174.07	152.29	348.14	304.58
OFFICE EQUIP LEASE-S	174.08	152.30	348.16	304.60
OPERATING EXPENSE-W	624.41	967.48	2,239.71	1,640.18
OPERATING EXPENSE-S	860.72	1,372.91	2,669.37	2,086.02
OPERATING EXPENSE-P	26.03	118.32	650.18	310.00
PERS RETIREMENT-W	4,221.94	3,691.89	8,443.89	7,053.33
PERS RETIREMENT-S	4,221.97	3,691.92	8,443.93	7,053.41
PG&E PUMPING COSTS-W	32,866.26	24,699.57	59,961.14	49,187.46
PG&E PUMPING COSTS-S	10,308.41	11,488.00	20,280.04	22,454.62
PG&E OFFICE UTILITIES-W	235.27	260.13	522.35	438.90
PG&E OFFICE UTILITIES-S	235.26	260.13	522.34	438.90
PG&E POOL UTILITIES	335.49	505.69	882.48	1,119.12
PROFESSIONAL FEES-W	1,460.00	827.50	2,528.25	1,305.00
PROFESSIONAL FEES-S	1,530.00	897.50	2,802.32	1,445.00
R&M INFRASTRUCTURE-W	1,034.67	1,503.79	1,815.08	5,306.83
R&M INFRASTRUCTURE-S	1,179.89	1,940.97	1,196.03	3,736.58
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	50.00
RENTAL OF EQUIPMENT-W	121.82	60.60	358.05	209.39
RENTAL OF EQUIPMENT-S	5,556.07	0.00	11,801.92	0.00
REPAIRS/MAINT BLDG-W	175.28	8.61	288.40	175.19
REPAIRS/MAINT BLDG-S	39.77	203.99	176.51	305.02
REPAIRS/MAINT BLDG-P	67.35	50.00	1,417.35	50.00
REPAIRS/MAINT EQUIP-W	122.51	959.63	208.98	1,298.48
REPAIRS/MAINT EQUIP-S	122.54	959.63	367.73	1,298.49
TOOLS-W	301.42	116.16	365.59	283.73
TOOLS-S	385.09	122.50	520.77	282.52
TOOLS-P	0.00	0.00	0.00	53.64
SOCIAL SECURITY TAXES-W	909.11	1,545.82	1,824.80	2,323.64
SOCIAL SECURITY TAXES-S	1,115.78	1,064.23	2,200.77	1,927.94
SOCIAL SECURITY TAXES-P	996.07	272.75	2,096.40	1,220.06
TELEPHONE-W	414.56	448.90	866.00	898.48
TELEPHONE-S	414.57	448.91	866.02	898.51
TESTING EXPENSE-W	134.40	134.40	268.80	134.40
TESTING EXPENSE-S	426.00	386.00	900.00	945.00
VEHICLE REPAIRS & MAINT-W	54.68	162.64	1,056.09	232.54
VEHICLE REPAIRS & MAINT-S	37.14	162.65	1,038.56	232.55
WAGES & SALARIES PRODUCTION-W	9,818.98	9,937.77	20,234.76	18,426.06
WAGES & SALARIES PRODUCTION-S	11,678.46	11,391.47	22,986.69	19,584.19
WAGES & SALARIES PRODUCTION-P	12,967.92	11,883.95	26,899.52	22,815.82
OVERTIME PAID-W	483.39	291.36	559.87	464.33

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
OVERTIME PAID-S	1,325.61	1,240.03	2,723.86	2,751.25
OVERTIME PAID-P	40.68	336.64	493.53	1,285.58
SICK PAY-W	305.87	203.83	955.36	544.23
SICK PAY-S	305.86	203.84	955.33	544.23
SICK PAY-P	148.50	0.00	148.50	113.31
VACATION PAY-W	1,091.31	707.14	1,505.82	1,366.98
VACATION PAY-S	1,091.29	707.14	1,505.79	1,366.99
STAND BY TIME PAID-W	390.00	390.00	802.50	802.50
STAND BY TIME PAID-S	390.00	390.00	802.50	802.50
WORKERS COMP-W	420.39	0.00	420.39	0.00
WORKERS COMP-S	437.54	0.00	437.54	0.00
PENALTIES & FINES	0.00	200.00	0.00	200.00
Total Expenses	144,772.55	137,495.87	302,285.76	265,414.86
Net Income	\$ 23,804.68	\$ 28,398.51	\$ 32,573.50	\$ 58,931.04



BURNEY WATER DISTRICT

Account Reconciliation

As of Aug 31, 2020

10300.0 - CASH IN BANK

Bank Statement Date: August 31, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			429,759.68
Add: Cash Receipts			126,196.56
Less: Cash Disbursements			(203,389.59)
Add (Less) Other			<u>(10,033.67)</u>
Ending GL Balance			<u><u>342,532.98</u></u>
Ending Bank Balance			386,012.48
Add back deposits in transit			
	Aug 27, 2020		926.16
	Aug 28, 2020		202.13
	Aug 29, 2020		62.78
	Aug 30, 2020		145.93
	Aug 31, 2020		7,428.56
	Aug 31, 2020		<u>692.58</u>
Total deposits in transit			9,458.14
(Less) outstanding checks			
	Aug 21, 2020	10063	(135.42)
	Jul 17, 2020	29132	(726.51)
	Aug 13, 2020	29158	(703.86)
	Aug 20, 2020	29178	(39.97)
	Aug 28, 2020	29180	(426.00)
	Aug 28, 2020	29181	(150.00)
	Aug 28, 2020	29182	(661.10)
	Aug 28, 2020	29183	(50.00)
	Aug 28, 2020	29184	(254.13)
	Aug 28, 2020	29185	(5,542.51)
	Aug 28, 2020	29186	(43,980.69)
	Aug 28, 2020	29187	<u>(192.03)</u>
Total outstanding checks			(52,862.22)
Add (Less) Other			<u>                    </u>
Total other			
Unreconciled difference			<u>(75.42)</u>
Ending GL Balance			<u><u>342,532.98</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 080520	8/5/20	NOR CAL LABORERS	10300.0	7,662.00
EFT 080520-2	8/5/20	TESORO COMMERCIAL FLEET	10300.0	610.15
10040	8/7/20	MIKE A. SKELLY	10300.0	1,946.77
10041	8/7/20	KEITH T. MOORE	10300.0	1,488.52
10042	8/7/20	WILLIE L. LYONS	10300.0	1,679.47
10043	8/7/20	MARGARITA ANGEL	10300.0	1,019.87
10044	8/7/20	AMANDA R. ROGERS	10300.0	1,404.59
10045	8/7/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
10046	8/7/20	STEPHANIE A. MCQUADE	10300.0	1,284.90
10047	8/7/20	BRYAN BANOS	10300.0	818.21
10048	8/7/20	CASSANDRA L. TAYLOR	10300.0	765.67
10049	8/7/20	TAIRIN D. DAUM	10300.0	569.27
10050	8/7/20	ASHLEY V. DAVIES	10300.0	919.96
10051	8/7/20	PARIS M. DEATON-GEISLER	10300.0	661.52
10052	8/7/20	BAILEY J. TURNER	10300.0	511.80
EFT 081120	8/11/20	CalPERS	10300.0	5,296.09
EFT 081220	8/12/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,972.41
29154	8/13/20	AIR GAS USA	10300.0	62.31
29155	8/13/20	ARAMARK	10300.0	573.74
29156	8/13/20	AT&T MOBILITY	10300.0	66.16
29157	8/13/20	BASIC LABORATORY, INC.	10300.0	182.40
29158	8/13/20	BURNEY DISPOSAL	10300.0	703.86
29159	8/13/20	CALIFORNIA SAFETY CO.	10300.0	314.06
29160	8/13/20	DEBRA J. CRONE, CPA	10300.0	650.00
29161	8/13/20	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	630.00
29162	8/13/20	FASTENERS INC	10300.0	96.50
29163	8/13/20	FERGUSON WATERWORKS #1423	10300.0	522.88
29164	8/13/20	FRONTIER COMMUNICATIONS	10300.0	786.19
29165	8/13/20	GLOBAL MACHINERY	10300.0	158.71
29166	8/13/20	HOVIS HARDWARE	10300.0	527.32
29167	8/13/20	NAPA SIERRA	10300.0	365.68
29168	8/13/20	OFFICE DEPOT	10300.0	23.96
29169	8/13/20	PACE ENGINEERING	10300.0	37,090.60
29170	8/13/20	STREAMLINE	10300.0	200.00
29171	8/13/20	THATCHER COMPANY OF NEVADA, INC	10300.0	2,651.95
29172	8/13/20	UPEC 792	10300.0	285.00
29173	8/13/20	USA BLUE BOOK	10300.0	119.11
EFT 081920	8/19/20	KS STATEBANK	10300.0	3,171.27
29174	8/20/20	BACKFLOW APPARATUS & VALVE CO	10300.0	386.98
29175	8/20/20	BAY CITY ELECTRIC WORKS	10300.0	50,354.95
29176	8/20/20	FASTENERS INC	10300.0	529.77
29177	8/20/20	FERGUSON WATERWORKS #1423	10300.0	579.81
29178	8/20/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	39.97
29179	8/20/20	FIRST NATIONAL BANK OMAHA	10300.0	63.95
10053	8/21/20	MIKE A. SKELLY	10300.0	2,160.72
10054	8/21/20	KEITH T. MOORE	10300.0	1,535.35
10055	8/21/20	WILLIE L. LYONS	10300.0	1,194.02
10056	8/21/20	MARGARITA ANGEL	10300.0	1,019.87
10057	8/21/20	AMANDA R. ROGERS	10300.0	1,404.59
10058	8/21/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
10059	8/21/20	STEPHANIE A. MCQUADE	10300.0	1,284.90
10060	8/21/20	BRYAN BANOS	10300.0	832.77
10061	8/21/20	TAIRIN D. DAUM	10300.0	654.52
10062	8/21/20	ASHLEY V. DAVIES	10300.0	364.27
10063	8/21/20	PARIS M. DEATON-GEISLER	10300.0	135.42
10064	8/21/20	CASSANDRA L. TAYLOR	10300.0	857.34
10065	8/21/20	BAILEY J. TURNER	10300.0	382.52
10066	8/21/20	BAILEY J. TURNER	10300.0	146.41

Check #	Date	Payee	Cash Account	Amount
EFT 082420-1	8/24/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,972.41
EFT 082420-2	8/24/20	CalPERS	10300.0	700.00
EFT 082420-3	8/24/20	PITNEY BOWES INC.	10300.0	815.40
EFT 082520-1	8/25/20	TAMCO	10300.0	348.15
1187	8/27/20	PAULETTE HUNT	10305.0	46.11
1188	8/27/20	ADAM EHRENSVARD	10305.0	35.88
1189	8/27/20	ZACH MILLER	10305.0	8.35
1191	8/27/20	TODD JOHNSON & HOLLY OHLHAUSEN	10305.0	88.31
1192	8/27/20	DON HASKELL	10305.0	75.96
1193	8/27/20	AUDRA HARL	10305.0	12.34
1190	8/27/20	NONA McCLOUD	10305.0	69.25
29180	8/28/20	BASIC LABORATORY, INC.	10300.0	426.00
29181	8/28/20	FALL RIVER JOINT UNIFIED SCHOOL DIST	10300.0	150.00
29182	8/28/20	LIEBERT CASSIDY WHITMORE	10300.0	661.10
29183	8/28/20	MOUSEMAN PEST CONTROL	10300.0	50.00
29184	8/28/20	OFFICE DEPOT	10300.0	254.13
29185	8/28/20	PETERSON CAT	10300.0	5,542.51
29186	8/28/20	PG&E	10300.0	43,980.69
29187	8/28/20	STATEWIDE TRAFFIC SAFETY & SIGNS	10300.0	192.03
Total				203,725.79

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	32,119.41
Add: Cash Receipts	2,200.00
Less: Cash Disbursements	(336.20)
Add (Less) Other	(896.03)
Ending GL Balance	33,087.18
Ending Bank Balance	33,314.21
Add back deposits in transit	_____
Total deposits in transit	
(Less) outstanding checks	
Dec 20, 2019      1170	(44.42)
Mar 19, 2020      1178	(0.06)
Apr 30, 2020      1180	(3.00)
Jun 11, 2020      1182	(3.12)
Jun 11, 2020      1183	(4.00)
Jun 11, 2020      1184	(0.50)
Aug 27, 2020      1187	(46.11)
Aug 27, 2020      1188	(35.88)
Aug 27, 2020      1189	(8.35)
Aug 27, 2020      1190	(69.25)
Aug 27, 2020      1193	(12.34)
Total outstanding checks	(227.03)
Add (Less) Other	_____
Total other	
Unreconciled difference	0.00
Ending GL Balance	33,087.18

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

Filter Criteria includes: Report is printed in Detail Format.

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

**BURNEY WATER DISTRICT**  
**WATER INCOME STATEMENT**  
For the Two Months Ending August 31, 2020

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	59,877.87	115,028.39
GRANT MONEY-W	0.00	4,369.00
COMMERCIAL INCOME-W	41,889.43	79,581.88
MISCELLANEOUS INCOME - W	(49.00)	(49.00)
LATE FEE INCOME-W	1,094.94	1,986.06
INTEREST INCOME-W	21.04	45.86
	<hr/>	
TOTAL REVENUES	102,834.28	200,962.19
	<hr/>	
<b><u>WATER EXPENSES</u></b>		
DEPRECIATION EXPENSE-W	8,903.00	17,806.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,938.50
ENGINEERING FEES-W	129.37	7,571.62
GAS, FUEL & OIL-W	520.42	825.49
HEALTH INSURANCE-W	4,295.38	8,590.76
INTEREST EXPENSE-W	27.64	59.84
OFFICE SUPPLIES-W	540.34	1,179.62
OFFICE EQUIP LEASE-W	174.07	348.14
OPERATING EXPENSE-W	624.41	2,239.71
PERS RETIREMENT-W	4,221.94	8,443.89
PG&E PUMPING COSTS-W	32,866.26	59,961.14
PG&E OFFICE UTILITIES-W	235.27	522.35
PROFESSIONAL FEES-W	1,460.00	2,528.25
R&M INFRASTRUCTURE-W	1,034.67	1,815.08
RENTAL OF EQUIPMENT-W	121.82	358.05
REPAIRS/MAINT BLDG-W	175.28	288.40
REPAIRS/MAINT EQUIP-W	122.51	208.98
TOOLS-W	301.42	365.59
SOCIAL SECURITY TAXES-W	909.11	1,824.80
TELEPHONE-W	414.56	866.00
TESTING EXPENSE-W	134.40	268.80
VEHICLE REPAIRS & MAINT-W	54.68	1,056.09
WAGES & SALARIES PRODUCTION-W	9,818.98	20,234.76
OVERTIME PAID-W	483.39	559.87
SICK PAY-W	305.87	955.36
VACATION PAY-W	1,091.31	1,505.82
STAND BY TIME PAID-W	390.00	802.50
WORKERS COMP-W	420.39	420.39
	<hr/>	
TOTAL EXPENSES	69,776.49	143,545.80
	<hr/>	
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 33,057.79	\$ 57,416.39
	<hr/> <hr/>	

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Two Months Ending August 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	43,307.28	86,734.44
COMMERCIAL INCOME-S	9,999.43	19,785.27
MISCELLANEOUS INCOME - S	(48.99)	(48.99)
LATE FEE INCOME-S	1,000.23	1,814.27
INTEREST INCOME-S	21.04	45.86
	<hr/>	<hr/>
TOTAL REVENUES	54,278.99	108,330.85
<b><u>SEWER EXPENSES</u></b>		
DEPRECIATION EXPENSE-S	9,816.00	19,632.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,938.50
ENGINEERING FEES-S	129.38	129.38
GAS, FUEL & OIL-S	520.42	825.50
HEALTH INSURANCE-S	4,295.38	8,590.76
INTEREST EXPENSE-S	27.64	59.84
LAB SUPPLIES-S	10.19	10.19
LEGAL EXPENSE-S	0.00	661.10
OFFICE SUPPLIES-S	547.96	1,187.24
OFFICE EQUIP LEASE-S	174.08	348.16
OPERATING EXPENSE-S	860.72	2,669.37
PERS RETIREMENT-S	4,221.97	8,443.93
PG&E PUMPING COSTS-S	10,308.41	20,280.04
PG&E OFFICE UTILITIES-S	235.26	522.34
PROFESSIONAL FEES-S	1,530.00	2,802.32
R&M INFRASTRUCTURE-S	1,179.89	1,196.03
RENTAL OF EQUIPMENT-S	5,556.07	11,801.92
REPAIRS/MAINT BLDG-S	39.77	176.51
REPAIRS/MAINT EQUIP-S	122.54	367.73
TOOLS-S	385.09	520.77
SOCIAL SECURITY TAXES-S	1,115.78	2,200.77
TELEPHONE-S	414.57	866.02
TESTING EXPENSE-S	426.00	900.00
VEHICLE REPAIRS & MAINT-S	37.14	1,038.56
WAGES & SALARIES PRODUCTION-S	11,678.46	22,986.69
OVERTIME PAID-S	1,325.61	2,723.86
SICK PAY-S	305.86	955.33
VACATION PAY-S	1,091.29	1,505.79
STAND BY TIME PAID-S	390.00	802.50
WORKERS COMP-S	437.54	437.54
	<hr/>	<hr/>
TOTAL EXPENSES	57,183.02	116,580.69
	<hr/>	<hr/>
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 2,904.03)	(\$ 8,249.84)

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Two Months Ending August 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,289.13	16,606.55
COMMERCIAL INCOME-P	1,056.00	2,106.00
SWIMMING LESSONS	480.00	4,610.00
MOMMY & ME	0.00	40.00
LITTLE SWIMMERS	24.00	56.00
GATE FEES-P	0.00	8.00
REPLACEMENT PASSES-P	15.00	40.00
AQUATIC PASS	110.00	435.00
POOL RENTAL FEES	1,275.00	1,275.00
LATE FEE INCOME	214.83	389.67
	11,463.96	25,566.22
<b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	0.00	2,573.20
DEPRECIATION EXPENSE-P	3,231.00	6,462.00
OPERATING EXPENSE-P	26.03	650.18
PG&E POOL UTILITIES	335.49	882.48
R&M INFRASTRUCTURE-P	0.00	536.11
REPAIRS/MAINT BLDG-P	67.35	1,417.35
SOCIAL SECURITY TAXES-P	996.07	2,096.40
WAGES & SALARIES PRODUCTION-P	12,967.92	26,899.52
SICK PAY-P	148.50	148.50
OVERTIME PAID-P	40.68	493.53
	17,813.04	42,159.27
NET INCOME <LOSS> FROM POOL OPERATIONS	(\$ 6,349.08)	(\$ 16,593.05)