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April 13, 2020

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

We have compiled the accompanying financial statements for the period ending March 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 March are \$124,793.91
2. Total Expenses for the period are \$123,349.99
3. Net Income (Loss) for the period is \$1,443.92
4. YTD Revenue is \$1,267,208.50
5. YTD Expenses are \$1,212,689.23
6. YTD Net Income (Loss) is \$54,519.27
7. The reconciled checking balance is \$267,916.31

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT  
Balance Sheet  
March 31, 2020

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		267,916.31
CASH IN BANK - CUST DEPOSITS		29,435.38
CASH IN BANK - CAPITAL IMP		470,336.60
CASH FUND 492-W		107,638.24
WASHBURN PARCEL FUND 488-W		1,097.72
CASH FUND 494-W		59,411.56
CASH FUND 494-S		58,937.82
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,208.75
CASH FISCAL AGENT FUND 495-P		111,497.87
CASH FISCAL AGENT FUND 493-S		24,872.43
ACCOUNTS RECEIVABLE		146,439.42
RETURNED CHECK		215.99
RETURNED CHECK		77.03
RETURNED CHECK		17.11
AR COMP GEN LATE FEES		<u>11,367.90</u>

Total Current Assets

1,315,527.23

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	(2,674,988.00)	
ACCUMULATED DEPRECIATION-S	(3,458,647.00)	
ACCUMULATED DEPRECIATION-P	<u>(718,689.00)</u>	
Total Property and Equipment		4,389,593.94
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>\$ 5,885,493.17</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 35,105.04	
LOAN PAYABLE - KS STATE BANK	36,580.88	
ACCRUED VACATION PAYABLE	24,477.79	
FICA TAXES PAYABLE W-S-P	(0.16)	
SDI WITHHELD PAYABLE	0.05	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	6,824.74	
CUSTOMER DEPOSITS-S	11,931.58	
CUSTOMER DEPOSITS-P	2,542.07	
DEFERRED REVENUE - P	<u>2,091.00</u>	
Total Current Liabilities		119,837.99
Long-Term Liabilities		
LOAN - KS STATE BANK	(5,374.16)	
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>842,682.84</u>
Total Liabilities		962,520.83
Capital		
AUDIT ADJUSTMENT	431,853.00	
CAPITAL CONTRIBUTIONS-W	2,571,691.02	
CAPITAL CONTRIBUTIONS-S	120,484.00	

CAPITAL CONTRIBUTIONS-P	965,530.33	
RESERVE FOR BOND SINKING FUND	17,706.62	
DESIGNATED (NEW EQUITY ACCT)	531,324.21	
RETAINED EARNINGS	229,863.89	
Net Income	<u>54,519.27</u>	
Total Capital		<u>4,922,972.34</u>
Total Liabilities & Capital		<u>\$ 5,885,493.17</u>

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BURNEY WATER DISTRICT  
Income Statement  
For the Nine Months Ending March 31, 2020

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 34,363.99	27.54	\$ 400,850.39	31.63
RESIDENTIAL INCOME-S	42,873.57	34.36	384,953.69	30.38
RESIDENTIAL INCOME-P	8,268.78	6.63	74,300.58	5.86
COMMERCIAL INCOME-W	28,481.01	22.82	226,442.76	17.87
COMMERCIAL INCOME-S	8,546.95	6.85	84,248.34	6.65
COMMERCIAL INCOME-P	1,043.81	0.84	9,324.14	0.74
SWIMMING LESSONS	0.00	0.00	5,180.00	0.41
MOMMY & ME	0.00	0.00	160.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.00
NIGHT SWIM	0.00	0.00	1,264.00	0.10
GATE FEES-P	0.00	0.00	1,659.00	0.13
POOL PASS PURCHASES	0.00	0.00	240.00	0.02
VENDING INCOME-P	0.00	0.00	778.00	0.06
REPLACEMENT PASSES-P	0.00	0.00	65.00	0.01
AQUATIC PASS	0.00	0.00	970.00	0.08
POOL DONATIONS	0.00	0.00	405.00	0.03
POOL RENTAL FEES	0.00	0.00	1,924.75	0.15
EXPANSION FEES-W	0.00	0.00	21,585.11	1.70
EXPANSION FEES-S	0.00	0.00	32,232.00	2.54
MISCELLANEOUS INCOME - W	0.00	0.00	850.97	0.07
MISCELLANEOUS INCOME - S	0.00	0.00	850.98	0.07
OTHER BILLED INCOME-W	100.00	0.08	1,754.41	0.14
OTHER BILLED INCOME-S	0.00	0.00	1,511.29	0.12
SERVICE CHARGE INCOME-W	87.50	0.07	1,287.50	0.10
SERVICE CHARGE INCOME-S	87.50	0.07	1,287.50	0.10
LATE FEE INCOME-W	445.56	0.36	4,493.52	0.35
LATE FEE INCOME-S	407.02	0.33	4,104.84	0.32
LATE FEE INCOME-P	87.42	0.07	881.64	0.07
INTEREST INCOME-W	0.38	0.00	1,772.45	0.14
INTEREST INCOME-S	0.35	0.00	1,027.95	0.08
INTEREST INCOME-P	0.07	0.00	756.69	0.06
	<u>124,793.91</u>	<u>100.00</u>	<u>1,267,208.50</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>124,793.91</u>	<u>100.00</u>	<u>1,267,208.50</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	6,762.00	0.53
AUDIT-S	0.00	0.00	6,468.00	0.51
AUDIT-P	0.00	0.00	1,470.00	0.12
BANK FEES-W	38.78	0.03	376.61	0.03
BANK FEES-S	38.79	0.03	376.61	0.03
CHEMICALS-P	0.00	0.00	2,374.68	0.19
DEPRECIATION EXPENSE-W	8,903.00	7.13	80,127.00	6.32

	Current Month		Year to Date	
DEPRECIATION EXPENSE-S	9,816.00	7.87	88,344.00	6.97
DEPRECIATION EXPENSE-P	3,231.00	2.59	29,079.00	2.29
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	5,902.38	0.47
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	5,086.40	0.40
ENGINEERING FEES-W	10,063.62	8.06	29,981.12	2.37
ENGINEERING FEES-S	3,418.13	2.74	15,050.08	1.19
GAS, FUEL & OIL-W	382.74	0.31	4,278.16	0.34
GAS, FUEL & OIL-S	382.74	0.31	4,278.25	0.34
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,295.38	3.44	37,185.86	2.93
HEALTH INSURANCE-S	4,295.38	3.44	37,185.86	2.93
INTEREST EXPENSE-W	50.30	0.04	851.99	0.07
INTEREST EXPENSE-S	50.30	0.04	793.43	0.06
LAB SUPPLIES-S	0.00	0.00	2,162.17	0.17
LEGAL EXPENSE-W	0.00	0.00	874.00	0.07
LEGAL EXPENSE-S	0.00	0.00	874.00	0.07
LIABILITY INSURANCE-P	0.00	0.00	20.56	0.00
MEALS EXPENSE-W	5.76	0.00	30.34	0.00
MEALS EXPENSE-S	37.45	0.03	73.31	0.01
MISC EXPENSE-W	0.00	0.00	93.75	0.01
MISC EXPENSE-S	0.00	0.00	93.75	0.01
OFFICE SUPPLIES-W	721.90	0.58	9,217.89	0.73
OFFICE SUPPLIES-S	373.59	0.30	8,877.15	0.70
OFFICE SUPPLIES-P	0.00	0.00	132.90	0.01
OFFICE EQUIP LEASE-W	174.07	0.14	1,862.33	0.15
OFFICE EQUIP LEASE-S	174.08	0.14	1,862.41	0.15
OPERATING EXPENSE-W	1,136.42	0.91	8,480.71	0.67
OPERATING EXPENSE-S	1,692.53	1.36	10,813.30	0.85
OPERATING EXPENSE-P	0.00	0.00	363.94	0.03
PERS RETIREMENT-W	3,714.67	2.98	33,700.23	2.66
PERS RETIREMENT-S	3,714.68	2.98	33,700.39	2.66
PERMITS/LICENSES/FEES-W	0.00	0.00	3,928.99	0.31
PERMITS/LICENSES/FEES-S	0.00	0.00	21,907.41	1.73
PERMITS/LICENSES/FEES-P	0.00	0.00	718.00	0.06
PG&E PUMPING COSTS-W	12,273.22	9.83	154,131.82	12.16
PG&E PUMPING COSTS-S	9,101.66	7.29	96,383.34	7.61
PG&E OFFICE UTILITIES-W	326.21	0.26	2,775.42	0.22
PG&E OFFICE UTILITIES-S	326.21	0.26	2,775.45	0.22
PG&E POOL UTILITIES	128.46	0.10	2,220.09	0.18
PROFESSIONAL FEES-W	799.14	0.64	9,815.97	0.77
PROFESSIONAL FEES-S	869.15	0.70	10,446.02	0.82
R&M INFRASTRUCTURE-W	1,051.58	0.84	28,906.01	2.28
R&M INFRASTRUCTURE-S	2,643.96	2.12	19,579.87	1.55
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	0.00	0.00	564.97	0.04
RENTAL OF EQUIPMENT-S	0.00	0.00	29,308.88	2.31
REPAIRS/MAINT BLDG-W	319.60	0.26	773.88	0.06
REPAIRS/MAINT BLDG-S	435.76	0.35	2,315.46	0.18
REPAIRS/MAINT BLDG-P	50.00	0.04	400.00	0.03
REPAIRS/MAINT EQUIP-W	1,484.71	1.19	3,452.00	0.27
REPAIRS/MAINT EQUIP-S	1,484.73	1.19	5,846.06	0.46
SEMINARS & EDUCATION-W	65.00	0.05	212.00	0.02
SEMINARS & EDUCATION-S	0.00	0.00	147.00	0.01
SEMINARS & EDUCATION-P	0.00	0.00	523.25	0.04
TOOLS-W	266.13	0.21	1,079.74	0.09

	Current Month		Year to Date	
TOOLS-S	225.47	0.18	1,487.74	0.12
TOOLS-P	0.00	0.00	102.82	0.01
SOCIAL SECURITY TAXES-W	943.41	0.76	9,832.95	0.78
SOCIAL SECURITY TAXES-S	1,279.77	1.03	10,965.36	0.87
SOCIAL SECURITY TAXES-P	0.00	0.00	1,405.62	0.11
TELEPHONE-W	493.02	0.40	4,156.20	0.33
TELEPHONE-S	493.03	0.40	4,156.29	0.33
TESTING EXPENSE-W	134.40	0.11	2,627.60	0.21
TESTING EXPENSE-S	559.00	0.45	4,374.00	0.35
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	470.40	0.04
VEHICLE REPAIRS & MAINT-W	911.85	0.73	5,144.65	0.41
VEHICLE REPAIRS & MAINT-S	911.88	0.73	5,215.05	0.41
WAGES & SALARIES PRODUCTION-W	10,825.18	8.67	104,800.18	8.27
WAGES & SALARIES PRODUCTION-S	13,829.59	11.08	118,159.01	9.32
WAGES & SALARIES PRODUCTION-P	0.00	0.00	26,624.46	2.10
OVERTIME PAID-W	141.08	0.11	2,026.75	0.16
OVERTIME PAID-S	1,533.84	1.23	12,815.30	1.01
OVERTIME PAID-P	0.00	0.00	1,415.44	0.11
OVERTIME PD-DOUBLE S	0.00	0.00	886.14	0.07
SICK PAY-W	545.43	0.44	2,467.42	0.19
SICK PAY-S	545.43	0.44	2,467.39	0.19
SICK PAY-P	0.00	0.00	113.31	0.01
VACATION PAY-W	430.40	0.34	6,230.68	0.49
VACATION PAY-S	430.38	0.34	6,230.63	0.49
STAND BY TIME PAID-W	390.00	0.31	3,960.00	0.31
STAND BY TIME PAID-S	390.00	0.31	3,960.00	0.31
WORKERS COMP-W	0.00	0.00	1,380.42	0.11
WORKERS COMP-S	0.00	0.00	1,042.36	0.08
WORKERS COMP-P	0.00	0.00	394.41	0.03
PENALTIES & FINES	0.00	0.00	200.00	0.02
Total Expenses	<u>123,349.99</u>	<u>98.84</u>	<u>1,212,689.23</u>	<u>95.70</u>
Net Income	<u>\$ 1,443.92</u>	<u>1.16</u>	<u>\$ 54,519.27</u>	<u>4.30</u>

BURNEY WATER DISTRICT  
Income Statement  
For the Nine Months Ending March 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	\$ 34,363.99	\$ 27,995.20	\$ 400,850.39	\$ 309,565.37
RESIDENTIAL INCOME-S	42,873.57	43,777.38	384,953.69	394,627.71
RESIDENTIAL INCOME-P	8,268.78	8,269.50	74,300.58	74,522.61
GRANT MONEY-P	0.00	0.00	0.00	50,000.00
COMMERCIAL INCOME-W	28,481.01	17,281.60	226,442.76	238,191.82
COMMERCIAL INCOME-S	8,546.95	8,530.15	84,248.34	82,280.35
COMMERCIAL INCOME-P	1,043.81	1,028.32	9,324.14	9,222.22
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	572.25	405.00	1,387.25
POOL RENTAL FEES	0.00	0.00	1,924.75	4,124.50
EXPANSION FEES-W	0.00	0.00	21,585.11	0.00
EXPANSION FEES-S	0.00	0.00	32,232.00	0.00
MISCELLANEOUS INCOME - W	0.00	0.00	850.97	0.03
MISCELLANEOUS INCOME - S	0.00	0.00	850.98	0.03
OTHER BILLED INCOME-W	100.00	502.71	1,754.41	24,356.72
OTHER BILLED INCOME-S	0.00	0.00	1,511.29	12,087.00
SERVICE CHARGE INCOME-W	87.50	412.50	1,287.50	1,750.00
SERVICE CHARGE INCOME-S	87.50	412.50	1,287.50	1,750.00
LATE FEE INCOME-W	445.56	1,010.00	4,493.52	8,738.68
LATE FEE INCOME-S	407.02	0.00	4,104.84	0.00
LATE FEE INCOME-P	87.42	0.00	881.64	0.00
INTEREST INCOME-W	0.38	0.00	1,772.45	1,237.50
INTEREST INCOME-S	0.35	0.00	1,027.95	684.13
INTEREST INCOME-P	0.07	0.00	756.69	503.04
<b>Total Revenues</b>	<b>124,793.91</b>	<b>109,792.11</b>	<b>1,267,208.50</b>	<b>1,224,297.46</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>124,793.91</b>	<b>109,792.11</b>	<b>1,267,208.50</b>	<b>1,224,297.46</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



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
AUDIT-P	0.00	0.00	1,470.00	0.00
BANK FEES-W	38.78	12.67	376.61	277.63
BANK FEES-S	38.79	12.66	376.61	277.62
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	80,127.00	81,749.97
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	88,344.00	86,249.97
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	29,079.00	25,499.97
DUES, FEES & SUBSCRIPTIONS-W	0.00	777.00	5,902.38	5,313.31
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	5,086.40	4,536.32
ENGINEERING FEES-W	10,063.62	2,415.00	29,981.12	14,779.13
ENGINEERING FEES-S	3,418.13	0.00	15,050.08	4,683.10
ENGINEERING FEES-P	0.00	0.00	0.00	178.74
GAS, FUEL & OIL-W	382.74	359.04	4,278.16	4,435.29
GAS, FUEL & OIL-S	382.74	359.04	4,278.25	4,400.04
GAS, FUEL & OIL-P	0.00	0.00	19.28	0.00
HEALTH INSURANCE-W	4,295.38	3,848.38	37,185.86	34,893.11
HEALTH INSURANCE-S	4,295.38	3,848.38	37,185.86	34,893.11
INTEREST EXPENSE-W	50.30	103.36	851.99	1,091.07
INTEREST EXPENSE-S	50.30	103.36	793.43	1,091.12
LAB SUPPLIES-S	0.00	316.49	2,162.17	808.79
LEGAL EXPENSE-W	0.00	0.00	874.00	0.00
LEGAL EXPENSE-S	0.00	0.00	874.00	0.00
LIABILITY INSURANCE-P	0.00	0.00	20.56	162.98
MEALS EXPENSE-W	5.76	0.00	30.34	70.49
MEALS EXPENSE-S	37.45	0.00	73.31	93.65
MISC EXPENSE-W	0.00	0.00	93.75	3.00
MISC EXPENSE-S	0.00	0.00	93.75	3.00
OFFICE SUPPLIES-W	721.90	665.45	9,217.89	4,548.04
OFFICE SUPPLIES-S	373.59	708.01	8,877.15	4,600.84
OFFICE SUPPLIES-P	0.00	0.00	132.90	174.02
OFFICE EQUIP LEASE-W	174.07	152.29	1,862.33	1,218.33
OFFICE EQUIP LEASE-S	174.08	152.30	1,862.41	1,218.39
OPERATING EXPENSE-W	1,136.42	1,092.76	8,480.71	9,083.48
OPERATING EXPENSE-S	1,692.53	1,253.11	10,813.30	10,060.24
OPERATING EXPENSE-P	0.00	0.00	363.94	748.58
PERS RETIREMENT-W	3,714.67	3,174.12	33,700.23	29,248.32
PERS RETIREMENT-S	3,714.68	3,174.12	33,700.39	29,248.48
PERMITS/LICENSES/FEES-W	0.00	0.00	3,928.99	3,169.89
PERMITS/LICENSES/FEES-S	0.00	0.00	21,907.41	19,355.91
PERMITS/LICENSES/FEES-P	0.00	0.00	718.00	1,649.81
PG&E PUMPING COSTS-W	12,273.22	11,379.21	154,131.82	136,535.97
PG&E PUMPING COSTS-S	9,101.66	10,119.75	96,383.34	89,205.80
PG&E OFFICE UTILITIES-W	326.21	394.17	2,775.42	2,744.62
PG&E OFFICE UTILITIES-S	326.21	394.18	2,775.45	2,744.68
PG&E POOL UTILITIES	128.46	123.97	2,220.09	8,116.71
PROFESSIONAL FEES-W	799.14	657.50	9,815.97	9,840.59
PROFESSIONAL FEES-S	869.15	560.00	10,446.02	10,179.12
PROFESSIONAL FEES-P	0.00	0.00	0.00	200.00
R&M INFRASTRUCTURE-W	1,051.58	85.53	28,906.01	6,451.22
R&M INFRASTRUCTURE-S	2,643.96	101.13	19,579.87	7,328.89
R&M INFRASTRUCTURE-P	0.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	0.00	55.69	564.97	486.39

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
RENTAL OF EQUIPMENT-S	0.00	0.00	29,308.88	53.63
REPAIRS/MAINT BLDG-W	319.60	0.00	773.88	1,840.32
REPAIRS/MAINT BLDG-S	435.76	717.10	2,315.46	7,799.69
REPAIRS/MAINT BLDG-P	50.00	50.00	400.00	450.00
REPAIRS/MAINT EQUIP-W	1,484.71	229.40	3,452.00	1,735.26
REPAIRS/MAINT EQUIP-S	1,484.73	229.40	5,846.06	1,776.50
REPAIRS/MAINT EQUIP-P	0.00	0.00	0.00	670.49
SEMINARS & EDUCATION-W	65.00	0.00	212.00	144.78
SEMINARS & EDUCATION-S	0.00	0.00	147.00	0.00
SEMINARS & EDUCATION-P	0.00	0.00	523.25	300.00
TOOLS-W	266.13	4.14	1,079.74	2,826.41
TOOLS-S	225.47	141.91	1,487.74	1,044.46
TOOLS-P	0.00	0.00	102.82	6.69
SOCIAL SECURITY TAXES-W	943.41	967.92	9,832.95	9,058.00
SOCIAL SECURITY TAXES-S	1,279.77	1,169.47	10,965.36	11,163.87
SOCIAL SECURITY TAXES-P	0.00	0.00	1,405.62	2,618.00
TELEPHONE-W	493.02	427.06	4,156.20	3,877.78
TELEPHONE-S	493.03	427.08	4,156.29	3,877.90
TESTING EXPENSE-W	134.40	275.40	2,627.60	1,923.20
TESTING EXPENSE-S	559.00	852.00	4,374.00	3,848.80
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	470.40	0.00
VEHICLE REPAIRS & MAINT-W	911.85	57.55	5,144.65	1,864.19
VEHICLE REPAIRS & MAINT-S	911.88	57.55	5,215.05	1,864.33
WAGES & SALARIES PRODUCTION-W	10,825.18	11,580.79	104,800.18	105,432.13
WAGES & SALARIES PRODUCTION-S	13,829.59	13,188.80	118,159.01	117,971.47
WAGES & SALARIES PRODUCTION-P	0.00	0.00	26,624.46	31,140.58
OVERTIME PAID-W	141.08	308.26	2,026.75	1,914.13
OVERTIME PAID-S	1,533.84	1,335.76	12,815.30	15,274.07
OVERTIME PAID-P	0.00	0.00	1,415.44	965.39
OVERTIME PD-DOUBLE S	0.00	0.00	886.14	0.00
SICK PAY-W	545.43	179.42	2,467.42	3,606.90
SICK PAY-S	545.43	179.42	2,467.39	3,606.86
SICK PAY-P	0.00	0.00	113.31	121.00
VACATION PAY-W	430.40	193.73	6,230.68	4,508.22
VACATION PAY-S	430.38	193.73	6,230.63	4,508.18
STAND BY TIME PAID-W	390.00	390.00	3,960.00	3,907.50
STAND BY TIME PAID-S	390.00	390.00	3,960.00	3,907.50
WORKERS COMP-W	0.00	0.00	1,380.42	2,202.10
WORKERS COMP-S	0.00	0.00	1,042.36	1,662.81
WORKERS COMP-P	0.00	0.00	394.41	629.17
PENALTIES & FINES	0.00	0.00	200.00	564.66
Total Expenses	123,349.99	101,444.55	1,212,689.23	1,057,141.63
Net Income	\$ 1,443.92	\$ 8,347.56	\$ 54,519.27	\$ 167,155.83



BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 030420	3/4/20	NOR CAL LABORERS	10300.0	7,662.00
28967	3/5/20	AT&T MOBILITY	10300.0	106.17
28968	3/5/20	BURNEY DISPOSAL	10300.0	775.83
28969	3/5/20	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	90.00
28970	3/5/20	FASTENERS INC	10300.0	375.36
28971	3/5/20	FERGUSON WATERWORKS #1423	10300.0	127.47
28972	3/5/20	FRONTIER COMMUNICATIONS	10300.0	763.48
28973	3/5/20	PRECISION LUBE EXPRESS	10300.0	92.19
28974	3/5/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	48.49
28975	3/5/20	TESORO COMMERCIAL FLEET	10300.0	613.34
9938	3/6/20	MIKE A. SKELLY	10300.0	1,838.53
9939	3/6/20	KEITH T. MOORE	10300.0	1,499.65
9940	3/6/20	WILLIE L. LYONS	10300.0	1,469.39
9941	3/6/20	MARGARITA ANGEL	10300.0	984.02
9942	3/6/20	AMANDA R. ROGERS	10300.0	1,336.38
9943	3/6/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9944	3/6/20	STEPHANIE A. MCQUADE	10300.0	1,066.62
EFT 030920	3/9/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
EFT 030921	3/9/20	CalPERS	10300.0	4,622.27
28976	3/12/20	AIR GAS USA	10300.0	57.88
28977	3/12/20	ARAMARK	10300.0	474.12
28978	3/12/20	BASIC LABORATORY, INC.	10300.0	134.40
28979	3/12/20	CALIFORNIA SAFETY CO.	10300.0	175.00
28980	3/12/20	DEBRA J. CRONE, CPA	10300.0	650.00
28981	3/12/20	GRAINGER	10300.0	37.87
28982	3/12/20	HOVIS HARDWARE	10300.0	719.82
28983	3/12/20	LAWSON PRODUCTS	10300.0	139.51
28984	3/12/20	LES SCHWAB TIRE CENTER	10300.0	2,123.68
28985	3/12/20	OFFICE DEPOT	10300.0	545.05
28986	3/12/20	Payless Building Supply	10300.0	1,995.35
28987	3/12/20	PETERSON CAT	10300.0	6,071.92
28988	3/12/20	STREAMLINE	10300.0	200.00
28989	3/12/20	UPEC 792	10300.0	285.00
28990	3/19/20	AT&T MOBILITY	10300.0	116.48
28991	3/19/20	PAT NUGENT	10300.0	643.29
28992	3/19/20	NAPA SIERRA	10300.0	324.61
28993	3/19/20	Norcal Forest Resources	10300.0	2,953.15
EFT 031920	3/19/20	KS STATEBANK	10300.0	3,171.27
1177	3/19/20	PAULA MARTINEX	10305.0	6.00
1178	3/19/20	JACOB AND PAULA MARTIN	10305.0	0.06
1179	3/19/20	WIMMER EXCAVATING	10305.0	583.92
9945	3/20/20	MIKE A. SKELLY	10300.0	2,246.24
9946	3/20/20	KEITH T. MOORE	10300.0	1,139.26
9947	3/20/20	AMANDA R. ROGERS	10300.0	1,331.37
9948	3/20/20	WILLIE L. LYONS	10300.0	1,488.05
9949	3/20/20	MARGARITA ANGEL	10300.0	979.02
9950	3/20/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
9951	3/20/20	STEPHANIE A. MCQUADE	10300.0	1,014.43
EFT 032320-1	3/23/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,759.90
EFT 032320-2	3/23/20	PITNEY BOWES INC.	10300.0	705.50
EFT 032520	3/25/20	TAMCO	10300.0	348.15
28994	3/26/20	BASIC LABORATORY, INC.	10300.0	559.00
28995	3/26/20	BURNEY SAW SHOP	10300.0	745.32
28996	3/26/20	COOK CONCRETE	10300.0	720.72
28997	3/26/20	FERGUSON WATERWORKS #1423	10300.0	240.48
28998	3/26/20	PACE ENGINEERING	10300.0	13,481.75
28999	3/26/20	Payless Building Supply	10300.0	116.15
29000	3/26/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	123.82

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See Engagement Letter Dated June 30, 2011

<b>Check #</b>	<b>Date</b>	<b>Payee</b>	<b>Cash Account</b>	<b>Amount</b>
29001	3/26/20	VALLEY INDUSTRIAL COMMUNICATIONS, INC	10300.0	906.95
29002	3/26/20	FIRST NATIONAL BANK OMAHA	10300.0	<u>1,219.01</u>
Total				<u><u>82,340.73</u></u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		29,825.32
Add: Cash Receipts		200.00
Less: Cash Disbursements		(589.98)
Add (Less) Other		0.04
Ending GL Balance		29,435.38
Ending Bank Balance		29,931.57
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)
	Dec 20, 2019      1170	(44.42)
	Feb 14, 2020      1176	(32.92)
	Mar 19, 2020      1177	(6.00)
	Mar 19, 2020      1178	(0.06)
Total outstanding checks		(496.19)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		29,435.38

**BURNEY WATER DISTRICT**  
**Account Reconciliation**  
 As of Mar 31, 2020  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: March 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		
Ending GL Balance		470,336.60
Ending Bank Balance		470,336.60
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
Total outstanding checks		
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		470,336.60

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the Nine Months Ending March 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	34,363.99	400,850.39
COMMERCIAL INCOME-W	28,481.01	226,442.76
EXPANSION FEES-W	0.00	21,585.11
MISCELLANEOUS INCOME - W	0.00	850.97
OTHER BILLED INCOME-W	100.00	1,754.41
SERVICE CHARGE INCOME-W	87.50	1,287.50
LATE FEE INCOME-W	445.56	4,493.52
INTEREST INCOME-W	0.38	1,772.45
TOTAL REVENUES	<u>63,478.44</u>	<u>659,037.11</u>
<b><u>WATER EXPENSES</u></b>		
AUDIT-W	0.00	6,762.00
BANK FEES-W	38.78	376.61
DEPRECIATION EXPENSE-W	8,903.00	80,127.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	5,902.38
ENGINEERING FEES-W	10,063.62	29,981.12
GAS, FUEL & OIL-W	382.74	4,278.16
HEALTH INSURANCE-W	4,295.38	37,185.86
INTEREST EXPENSE-W	50.30	851.99
LEGAL EXPENSE-W	0.00	874.00
MEALS EXPENSE-W	5.76	30.34
MISC EXPENSE-W	0.00	93.75
OFFICE SUPPLIES-W	721.90	9,217.89
OFFICE EQUIP LEASE-W	174.07	1,862.33
OPERATING EXPENSE-W	1,136.42	8,480.71
PERS RETIREMENT-W	3,714.67	33,700.23
PERMITS/LICENSES/FEES-W	0.00	3,928.99
PG&E PUMPING COSTS-W	12,273.22	154,131.82
PG&E OFFICE UTILITIES-W	326.21	2,775.42
PROFESSIONAL FEES-W	799.14	9,815.97
R&M INFRASTRUCTURE-W	1,051.58	28,906.01
RENTAL OF EQUIPMENT-W	0.00	564.97
REPAIRS/MAINT BLDG-W	319.60	773.88
REPAIRS/MAINT EQUIP-W	1,484.71	3,452.00
SEMINARS & EDUCATION-W	65.00	212.00
TOOLS-W	266.13	1,079.74
SOCIAL SECURITY TAXES-W	943.41	9,832.95
TELEPHONE-W	493.02	4,156.20
TESTING EXPENSE-W	134.40	2,627.60
TRAVEL EXPENSE-W	0.00	45.59
VEHICLE REPAIRS & MAINT-W	911.85	5,144.65
WAGES & SALARIES PRODUCTION-W	10,825.18	104,800.18
OVERTIME PAID-W	141.08	2,026.75
SICK PAY-W	545.43	2,467.42
VACATION PAY-W	430.40	6,230.68
STAND BY TIME PAID-W	390.00	3,960.00
WORKERS COMP-W	0.00	1,380.42
PENALTIES & FINES	0.00	200.00
TOTAL EXPENSES	<u>60,887.00</u>	<u>568,237.61</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 2,591.44</u>	<u>\$ 90,799.50</u>

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See Engagement Letter Dated June 30, 2011

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**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the Nine Months Ending March 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	42,873.57	384,953.69
COMMERCIAL INCOME-S	8,546.95	84,248.34
EXPANSION FEES-S	0.00	32,232.00
MISCELLANEOUS INCOME - S	0.00	850.98
OTHER BILLED INCOME-S	0.00	1,511.29
SERVICE CHARGE INCOME-S	87.50	1,287.50
LATE FEE INCOME-S	407.02	4,104.84
INTEREST INCOME-S	0.35	1,027.95
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TOTAL REVENUES	51,915.39	510,216.59
<b><u>SEWER EXPENSES</u></b>		
AUDIT-S	0.00	6,468.00
BANK FEES-S	38.79	376.61
DEPRECIATION EXPENSE-S	9,816.00	88,344.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	5,086.40
ENGINEERING FEES-S	3,418.13	15,050.08
GAS, FUEL & OIL-S	382.74	4,278.25
HEALTH INSURANCE-S	4,295.38	37,185.86
INTEREST EXPENSE-S	50.30	793.43
LAB SUPPLIES-S	0.00	2,162.17
LEGAL EXPENSE-S	0.00	874.00
MEALS EXPENSE-S	37.45	73.31
MISC EXPENSE-S	0.00	93.75
OFFICE SUPPLIES-S	373.59	8,877.15
OFFICE EQUIP LEASE-S	174.08	1,862.41
OPERATING EXPENSE-S	1,692.53	10,813.30
PERS RETIREMENT-S	3,714.68	33,700.39
PERMITS/LICENSES/FEES-S	0.00	21,907.41
PG&E PUMPING COSTS-S	9,101.66	96,383.34
PG&E OFFICE UTILITIES-S	326.21	2,775.45
PROFESSIONAL FEES-S	869.15	10,446.02
R&M INFRASTRUCTURE-S	2,643.96	19,579.87
RENTAL OF EQUIPMENT-S	0.00	29,308.88
REPAIRS/MAINT BLDG-S	435.76	2,315.46
REPAIRS/MAINT EQUIP-S	1,484.73	5,846.06
SEMINARS & EDUCATION-S	0.00	147.00
TOOLS-S	225.47	1,487.74
SOCIAL SECURITY TAXES-S	1,279.77	10,965.36
TELEPHONE-S	493.03	4,156.29
TESTING EXPENSE-S	559.00	4,374.00
TRAVEL EXPENSE-S	0.00	45.59
VEHICLE REPAIRS & MAINT-S	911.88	5,215.05
WAGES & SALARIES PRODUCTION-S	13,829.59	118,159.01
OVERTIME PAID-S	1,533.84	12,815.30
OVERTIME PD-DOUBLE S	0.00	886.14
SICK PAY-S	545.43	2,467.39
VACATION PAY-S	430.38	6,230.63
STAND BY TIME PAID-S	390.00	3,960.00
WORKERS COMP-S	0.00	1,042.36

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	59,053.53	576,553.46
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 7,138.14)	(\$ 66,336.87)

**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Nine Months Ending March 31, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,268.78	74,300.58
COMMERCIAL INCOME-P	1,043.81	9,324.14
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	87.42	881.64
INTEREST INCOME-P	0.07	756.69
	<hr/>	
TOTAL REVENUES	9,400.08	97,954.80
 <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	29,079.00
GAS, FUEL & OIL-P	0.00	19.28
LIABILITY INSURANCE-P	0.00	20.56
OFFICE EXPENSE-P	0.00	132.90
OPERATING EXPENSE-P	0.00	363.94
PERMITS/LICENSES/FEES-P	0.00	718.00
PG&E POOL UTILITIES	128.46	2,220.09
R&M INFRASTRUCTURE-P	0.00	50.00
REPAIRS/MAINT BLDG-P	50.00	400.00
SEMINARS & EDUCATION-P	0.00	523.25
TOOLS-P	0.00	102.82
SOCIAL SECURITY TAXES-P	0.00	1,405.62
TRAVEL EXPENSE-P	0.00	470.40
WAGES & SALARIES PRODUCTION-P	0.00	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
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TOTAL EXPENSES	3,409.46	67,898.16
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NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 5,990.62	\$ 30,056.64
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