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March 11, 2021

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

We have compiled the accompanying financial statements for the period ending February 28, 2021. 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 February are \$131,913.87
2. Total Expenses for the period are \$125,906.62
3. Net Income (Loss) for the period is \$6,007.25
4. YTD Revenue is \$1,220,845.23
5. YTD Expenses are \$1,088,797.29
6. YTD Net Income (Loss) is \$132,047.94
7. The reconciled checking balance is \$382,404.75

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
February 28, 2021

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		382,404.75
CASH IN BANK - CUST DEPOSITS		35,413.38
CASH IN BANK - CAPITAL IMP		470,336.60
PARK RESERVE 29160		1,104.87
CASH FISCAL AGENT 4		17,707.10
ACCOUNTS RECEIVABLE		149,218.92
RETURNED CHECK		24.97
RETURNED CHECK		75.03
RETURNED CHECK		12.00
AR COMP GEN LATE FEES		<u>14,405.50</u>

Total Current Assets

1,071,053.12

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	464,076.71
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	136,909.27
WORK IN PROGRESS - S	806,797.46
WORK IN PROGRESS - POOL	34,895.50
ACCUMULATED DEPRECIATION-W	(2,775,926.00)
ACCUMULATED DEPRECIATION-S	(3,567,879.64)
ACCUMULATED DEPRECIATION-P	<u>(747,738.36)</u>

Total Property and Equipment		4,648,123.64
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>\$ 5,899,548.76</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 79,647.75	
ACCRUED VACATION PAYABLE	32,363.34	
INSURANCE WITHHOLDINGS	102.00	
FEDERAL WITHHELD PAYABLE	0.01	
FICA TAXES PAYABLE W-S-P	0.09	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	285.00	
CUSTOMER DEPOSITS-W	7,356.69	
CUSTOMER DEPOSITS-S	11,631.51	
CUSTOMER DEPOSITS-P	2,484.07	
DEFERRED REVENUE - W	<u>16,054.00</u>	
Total Current Liabilities		149,924.47
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		997,981.47
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	130,930.17	
Net Income	<u>132,047.94</u>	
Total Capital		<u>4,901,567.29</u>
Total Liabilities & Capital		<u>\$ 5,899,548.76</u>

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 28, 2021

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 36,481.91	27.66	\$ 355,758.35	29.14
RESIDENTIAL INCOME-S	43,684.30	33.12	349,115.90	28.60
RESIDENTIAL INCOME-P	8,303.11	6.29	66,555.74	5.45
GRANT MONEY-W	0.00	0.00	41,080.00	3.36
GRANT MONEY-P	0.00	0.00	13,349.00	1.09
COMMERCIAL INCOME-W	31,237.35	23.68	244,376.43	20.02
COMMERCIAL INCOME-S	8,444.30	6.40	72,249.06	5.92
COMMERCIAL INCOME-P	1,068.00	0.81	8,464.04	0.69
SWIMMING LESSONS	0.00	0.00	4,700.00	0.38
MOMMY & ME	0.00	0.00	40.00	0.00
LITTLE SWIMMERS	0.00	0.00	58.00	0.00
GATE FEES-P	0.00	0.00	8.00	0.00
REPLACEMENT PASSES-P	0.00	0.00	45.00	0.00
AQUATIC PASS	0.00	0.00	505.00	0.04
POOL RENTAL FEES	0.00	0.00	1,425.00	0.12
MISCELLANEOUS INCOME - W	191.25	0.14	1,156.98	0.09
MISCELLANEOUS INCOME - S	191.25	0.14	1,151.45	0.09
MISCELLANEOUS INCOME - P	0.00	0.00	915.16	0.07
OTHER BILLED INCOME-W	1,230.91	0.93	45,822.98	3.75
OTHER BILLED INCOME-S	0.00	0.00	1,204.00	0.10
SERVICE CHARGE INCOME-W	12.50	0.01	50.00	0.00
SERVICE CHARGE INCOME-S	12.50	0.01	50.00	0.00
LATE FEE INCOME-W	543.92	0.41	6,003.00	0.49
LATE FEE INCOME-S	412.88	0.31	5,399.75	0.44
LATE FEE INCOME-P	83.20	0.06	1,154.28	0.09
INTEREST INCOME-W	8.24	0.01	105.05	0.01
INTEREST INCOME-S	8.25	0.01	103.06	0.01
	<u>131,913.87</u>	100.00	<u>1,220,845.23</u>	100.00
Total Revenues				
Cost of Sales				
Total Cost of Sales				
	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit				
	<u>131,913.87</u>	100.00	<u>1,220,845.23</u>	100.00
Expenses				
AUDIT-W	0.00	0.00	6,279.00	0.51
AUDIT-S	0.00	0.00	6,006.00	0.49
AUDIT-P	0.00	0.00	1,365.00	0.11
ADVERTISING-W	0.00	0.00	25.00	0.00
ADVERTISING-S	0.00	0.00	25.00	0.00
BANK FEES-W	0.00	0.00	30.00	0.00
CHEMICALS-P	0.00	0.00	2,573.20	0.21
DEPRECIATION EXPENSE-W	9,053.25	6.86	72,426.00	5.93
DEPRECIATION EXPENSE-S	9,878.83	7.49	79,030.64	6.47
DEPRECIATION EXPENSE-P	2,906.42	2.20	23,251.36	1.90
DUES, FEES & SUBSCRIPTIONS-W	224.99	0.17	5,819.59	0.48

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	225.00	0.17	5,003.60	0.41
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	300.00	0.02
ENGINEERING FEES-W	0.00	0.00	9,343.24	0.77
ENGINEERING FEES-S	0.00	0.00	1,901.01	0.16
GAS, FUEL & OIL-W	362.79	0.28	3,088.54	0.25
GAS, FUEL & OIL-S	362.80	0.28	3,088.60	0.25
HEALTH INSURANCE-W	4,352.38	3.30	34,677.73	2.84
HEALTH INSURANCE-S	4,352.38	3.30	34,677.73	2.84
INTEREST EXPENSE-W	0.00	0.00	130.92	0.01
INTEREST EXPENSE-S	0.00	0.00	130.94	0.01
LAB SUPPLIES-S	582.77	0.44	1,166.52	0.10
LEGAL EXPENSE-W	0.00	0.00	57.00	0.00
LEGAL EXPENSE-S	0.00	0.00	718.10	0.06
MEALS EXPENSE-W	8.51	0.01	48.42	0.00
MEALS EXPENSE-S	8.51	0.01	26.99	0.00
MISC EXPENSE-S	0.00	0.00	25.25	0.00
OFFICE SUPPLIES-W	491.24	0.37	4,358.61	0.36
OFFICE SUPPLIES-S	491.25	0.37	4,353.45	0.36
OFFICE SUPPLIES-P	0.00	0.00	59.52	0.00
OFFICE EQUIP LEASE-W	122.26	0.09	1,189.63	0.10
OFFICE EQUIP LEASE-S	122.27	0.09	1,189.71	0.10
OPERATING EXPENSE-W	679.80	0.52	7,607.42	0.62
OPERATING EXPENSE-S	2,318.09	1.76	10,457.98	0.86
OPERATING EXPENSE-P	0.00	0.00	666.68	0.05
PERS RETIREMENT-W	4,192.14	3.18	34,398.59	2.82
PERS RETIREMENT-S	4,192.15	3.18	34,398.69	2.82
PERMITS/LICENSES/FEES-W	0.00	0.00	4,060.96	0.33
PERMITS/LICENSES/FEES-S	0.00	0.00	23,679.39	1.94
PERMITS/LICENSES/FEES-P	196.60	0.15	914.60	0.07
PG&E PUMPING COSTS-W	29,542.14	22.40	209,470.27	17.16
PG&E PUMPING COSTS-S	7,412.85	5.62	79,935.94	6.55
PG&E OFFICE UTILITIES-W	522.29	0.40	2,874.07	0.24
PG&E OFFICE UTILITIES-S	522.29	0.40	2,874.09	0.24
PG&E POOL UTILITIES	52.33	0.04	1,673.84	0.14
PROFESSIONAL FEES-W	577.50	0.44	10,491.32	0.86
PROFESSIONAL FEES-S	717.50	0.54	11,045.41	0.90
R&M INFRASTRUCTURE-W	307.82	0.23	6,230.75	0.51
R&M INFRASTRUCTURE-S	4,729.47	3.59	12,126.07	0.99
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	0.04
RENTAL OF EQUIPMENT-W	118.19	0.09	843.92	0.07
RENTAL OF EQUIPMENT-S	59.51	0.05	12,975.94	1.06
REPAIRS/MAINT BLDG-W	50.15	0.04	610.35	0.05
REPAIRS/MAINT BLDG-S	1,601.62	1.21	1,979.47	0.16
REPAIRS/MAINT BLDG-P	50.00	0.04	1,717.35	0.14
REPAIRS/MAINT EQUIP-W	216.26	0.16	2,867.98	0.23
REPAIRS/MAINT EQUIP-S	216.28	0.16	3,026.80	0.25
SEMINARS & EDUCATION-W	0.00	0.00	(69.00)	(0.01)
SEMINARS & EDUCATION-S	0.00	0.00	(69.00)	(0.01)
TOOLS-W	8.60	0.01	769.26	0.06
TOOLS-S	88.10	0.07	1,165.86	0.10
SOCIAL SECURITY TAXES-W	1,029.38	0.78	8,547.70	0.70
SOCIAL SECURITY TAXES-S	1,322.08	1.00	9,963.86	0.82
SOCIAL SECURITY TAXES-P	0.00	0.00	2,159.21	0.18
TELEPHONE-W	58.52	0.04	3,211.49	0.26
TELEPHONE-S	58.52	0.04	3,211.54	0.26

	Current Month		Year to Date	
TESTING EXPENSE-W	153.60	0.12	1,572.60	0.13
TESTING EXPENSE-S	452.00	0.34	3,402.00	0.28
TRAVEL EXPENSE-W	36.40	0.03	36.40	0.00
TRAVEL EXPENSE-S	96.88	0.07	96.88	0.01
UNEMPLOYMENT INSURANCE-P	0.00	0.00	92.50	0.01
VEHICLE REPAIRS & MAINT-W	22.07	0.02	2,263.97	0.19
VEHICLE REPAIRS & MAINT-S	22.07	0.02	2,289.80	0.19
WAGES & SALARIES PRODUCTION-W	12,499.97	9.48	93,322.28	7.64
WAGES & SALARIES PRODUCTION-S	13,928.41	10.56	102,799.32	8.42
WAGES & SALARIES PRODUCTION-P	0.00	0.00	31,431.49	2.57
OVERTIME PAID-W	222.58	0.17	1,832.52	0.15
OVERTIME PAID-S	2,621.39	1.99	13,675.30	1.12
OVERTIME PAID-P	0.00	0.00	512.66	0.04
OVERTIME PD-DOUBLE S	0.00	0.00	170.00	0.01
SICK PAY-W	320.21	0.24	3,910.05	0.32
SICK PAY-S	320.21	0.24	3,910.00	0.32
SICK PAY-P	0.00	0.00	148.50	0.01
VACATION PAY-W	0.00	0.00	5,335.95	0.44
VACATION PAY-S	0.00	0.00	5,335.93	0.44
STAND BY TIME PAID-W	412.50	0.31	3,540.00	0.29
STAND BY TIME PAID-S	412.50	0.31	3,540.00	0.29
WORKERS COMP-W	0.00	0.00	420.39	0.03
WORKERS COMP-S	0.00	0.00	437.54	0.04
	<u>125,906.62</u>	95.45	<u>1,088,797.29</u>	89.18
Total Expenses				
Net Income	<u>\$ 6,007.25</u>	4.55	<u>\$ 132,047.94</u>	10.82

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 28, 2021

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 36,481.91	\$ 33,565.67	\$ 355,758.35	\$ 366,486.40
RESIDENTIAL INCOME-S	43,684.30	42,735.96	349,115.90	342,080.12
RESIDENTIAL INCOME-P	8,303.11	8,222.40	66,555.74	66,031.80
GRANT MONEY-W	0.00	0.00	41,080.00	0.00
GRANT MONEY-P	0.00	0.00	13,349.00	0.00
COMMERCIAL INCOME-W	31,237.35	19,760.38	244,376.43	197,961.75
COMMERCIAL INCOME-S	8,444.30	8,856.57	72,249.06	75,701.39
COMMERCIAL INCOME-P	1,068.00	1,044.00	8,464.04	8,280.33
SWIMMING LESSONS	0.00	0.00	4,700.00	5,180.00
MOMMY & ME	0.00	0.00	40.00	160.00
LITTLE SWIMMERS	0.00	0.00	58.00	46.00
NIGHT SWIM	0.00	0.00	0.00	1,264.00
GATE FEES-P	0.00	0.00	8.00	1,659.00
POOL PASS PURCHASES	0.00	0.00	0.00	240.00
VENDING INCOME-P	0.00	0.00	0.00	778.00
REPLACEMENT PASSES-P	0.00	0.00	45.00	65.00
AQUATIC PASS	0.00	0.00	505.00	970.00
POOL DONATIONS	0.00	0.00	0.00	405.00
POOL RENTAL FEES	0.00	0.00	1,425.00	1,924.75
EXPANSION FEES-W	0.00	0.00	0.00	21,585.11
EXPANSION FEES-S	0.00	0.00	0.00	32,232.00
MISCELLANEOUS INCOME - W	191.25	250.00	1,156.98	850.97
MISCELLANEOUS INCOME - S	191.25	250.00	1,151.45	850.98
MISCELLANEOUS INCOME - P	0.00	0.00	915.16	0.00
OTHER BILLED INCOME-W	1,230.91	25.00	45,822.98	1,654.41
OTHER BILLED INCOME-S	0.00	51.25	1,204.00	1,511.29
SERVICE CHARGE INCOME-W	12.50	175.00	50.00	1,200.00
SERVICE CHARGE INCOME-S	12.50	175.00	50.00	1,200.00
LATE FEE INCOME-W	543.92	426.60	6,003.00	4,047.96
LATE FEE INCOME-S	412.88	389.70	5,399.75	3,697.82
LATE FEE INCOME-P	83.20	83.70	1,154.28	794.22
INTEREST INCOME-W	8.24	0.00	105.05	1,772.07
INTEREST INCOME-S	8.25	0.00	103.06	1,027.60
INTEREST INCOME-P	0.00	0.00	0.00	756.62
Total Revenues	131,913.87	116,011.23	1,220,845.23	1,142,414.59
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	131,913.87	116,011.23	1,220,845.23	1,142,414.59
Expenses				
AUDIT-W	0.00	0.00	6,279.00	6,762.00
AUDIT-S	0.00	0.00	6,006.00	6,468.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
AUDIT-P	0.00	0.00	1,365.00	1,470.00
ADVERTISING-W	0.00	0.00	25.00	0.00
ADVERTISING-S	0.00	0.00	25.00	0.00
BANK FEES-W	0.00	46.03	30.00	337.83
BANK FEES-S	0.00	46.03	0.00	337.82
CHEMICALS-P	0.00	0.00	2,573.20	2,374.68
DEPRECIATION EXPENSE-W	9,053.25	8,903.00	72,426.00	71,224.00
DEPRECIATION EXPENSE-S	9,878.83	9,816.00	79,030.64	78,528.00
DEPRECIATION EXPENSE-P	2,906.42	3,231.00	23,251.36	25,848.00
DUES, FEES & SUBSCRIPTIONS-W	224.99	239.99	5,819.59	5,902.38
DUES, FEES & SUBSCRIPTIONS-S	225.00	240.00	5,003.60	5,086.40
DUES, FEES & SUBSCRIPTIONS-P	0.00	0.00	300.00	0.00
ENGINEERING FEES-W	0.00	3,520.00	9,343.24	19,917.50
ENGINEERING FEES-S	0.00	1,801.00	1,901.01	11,631.95
GAS, FUEL & OIL-W	362.79	306.67	3,088.54	3,895.42
GAS, FUEL & OIL-S	362.80	306.67	3,088.60	3,895.51
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28
HEALTH INSURANCE-W	4,352.38	4,295.38	34,677.73	32,890.48
HEALTH INSURANCE-S	4,352.38	4,295.38	34,677.73	32,890.48
INTEREST EXPENSE-W	0.00	54.79	130.92	801.69
INTEREST EXPENSE-S	0.00	54.80	130.94	743.13
LAB SUPPLIES-S	582.77	0.00	1,166.52	2,162.17
LEGAL EXPENSE-W	0.00	0.00	57.00	874.00
LEGAL EXPENSE-S	0.00	0.00	718.10	874.00
LIABILITY INSURANCE-P	0.00	0.00	0.00	20.56
MEALS EXPENSE-W	8.51	0.00	48.42	24.58
MEALS EXPENSE-S	8.51	0.00	26.99	35.86
MISC EXPENSE-W	0.00	0.00	0.00	93.75
MISC EXPENSE-S	0.00	0.00	25.25	93.75
OFFICE SUPPLIES-W	491.24	1,254.94	4,358.61	8,495.99
OFFICE SUPPLIES-S	491.25	1,254.95	4,353.45	8,503.56
OFFICE SUPPLIES-P	0.00	0.00	59.52	132.90
OFFICE EQUIP LEASE-W	122.26	174.07	1,189.63	1,688.26
OFFICE EQUIP LEASE-S	122.27	174.08	1,189.71	1,688.33
OPERATING EXPENSE-W	679.80	1,334.17	7,607.42	7,392.54
OPERATING EXPENSE-S	2,318.09	1,334.11	10,457.98	9,169.02
OPERATING EXPENSE-P	0.00	0.00	666.68	363.94
PERS RETIREMENT-W	4,192.14	3,714.67	34,398.59	29,985.56
PERS RETIREMENT-S	4,192.15	3,714.68	34,398.69	29,985.71
PERMITS/LICENSES/FEES-W	0.00	0.00	4,060.96	3,928.99
PERMITS/LICENSES/FEES-S	0.00	0.00	23,679.39	21,907.41
PERMITS/LICENSES/FEES-P	196.60	0.00	914.60	718.00
PG&E PUMPING COSTS-W	29,542.14	14,301.91	209,470.27	141,858.60
PG&E PUMPING COSTS-S	7,412.85	10,729.68	79,935.94	87,281.68
PG&E OFFICE UTILITIES-W	522.29	426.56	2,874.07	2,449.21
PG&E OFFICE UTILITIES-S	522.29	426.57	2,874.09	2,449.24
PG&E POOL UTILITIES	52.33	151.04	1,673.84	2,091.63
PROFESSIONAL FEES-W	577.50	522.50	10,491.32	9,016.83
PROFESSIONAL FEES-S	717.50	592.50	11,045.41	9,576.87
R&M INFRASTRUCTURE-W	307.82	2,166.71	6,230.75	28,958.39
R&M INFRASTRUCTURE-S	4,729.47	127.47	12,126.07	16,935.91
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	50.00
RENTAL OF EQUIPMENT-W	118.19	57.88	843.92	564.97
RENTAL OF EQUIPMENT-S	59.51	6,071.92	12,975.94	29,308.88

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT BLDG-W	50.15	2.41	610.35	454.28
REPAIRS/MAINT BLDG-S	1,601.62	165.76	1,979.47	1,879.70
REPAIRS/MAINT BLDG-P	50.00	50.00	1,717.35	350.00
REPAIRS/MAINT EQUIP-W	216.26	539.82	2,867.98	1,967.29
REPAIRS/MAINT EQUIP-S	216.28	693.18	3,026.80	4,361.33
SEMINARS & EDUCATION-W	0.00	79.50	(69.00)	147.00
SEMINARS & EDUCATION-S	0.00	79.50	(69.00)	147.00
SEMINARS & EDUCATION-P	0.00	350.00	0.00	523.25
TOOLS-W	8.60	93.46	769.26	813.61
TOOLS-S	88.10	158.92	1,165.86	1,262.27
TOOLS-P	0.00	0.00	0.00	102.82
SOCIAL SECURITY TAXES-W	1,029.38	1,022.83	8,547.70	8,889.54
SOCIAL SECURITY TAXES-S	1,322.08	1,216.76	9,963.86	9,685.59
SOCIAL SECURITY TAXES-P	0.00	0.00	2,159.21	1,405.62
TELEPHONE-W	58.52	493.06	3,211.49	3,663.18
TELEPHONE-S	58.52	493.07	3,211.54	3,663.26
TESTING EXPENSE-W	153.60	134.40	1,572.60	2,493.20
TESTING EXPENSE-S	452.00	426.00	3,402.00	3,815.00
TRAVEL EXPENSE-W	36.40	0.00	36.40	45.59
TRAVEL EXPENSE-S	96.88	0.00	96.88	45.59
TRAVEL EXPENSE-P	0.00	198.09	0.00	470.40
UNEMPLOYMENT INSURANCE-P	0.00	0.00	92.50	0.00
VEHICLE REPAIRS & MAINT-W	22.07	1,561.40	2,263.97	4,232.80
VEHICLE REPAIRS & MAINT-S	22.07	1,561.42	2,289.80	4,303.17
WAGES & SALARIES PRODUCTION-W	12,499.97	11,975.33	93,322.28	93,975.00
WAGES & SALARIES PRODUCTION-S	13,928.41	13,410.24	102,799.32	104,329.42
WAGES & SALARIES PRODUCTION-P	0.00	0.00	31,431.49	26,624.46
OVERTIME PAID-W	222.58	371.34	1,832.52	1,885.67
OVERTIME PAID-S	2,621.39	1,144.90	13,675.30	11,281.46
OVERTIME PAID-P	0.00	0.00	512.66	1,415.44
OVERTIME PD-DOUBLE S	0.00	328.46	170.00	886.14
SICK PAY-W	320.21	255.20	3,910.05	1,921.99
SICK PAY-S	320.21	255.19	3,910.00	1,921.96
SICK PAY-P	0.00	0.00	148.50	113.31
VACATION PAY-W	0.00	788.29	5,335.95	6,233.35
VACATION PAY-S	0.00	788.28	5,335.93	6,233.31
STAND BY TIME PAID-W	412.50	412.50	3,540.00	3,570.00
STAND BY TIME PAID-S	412.50	412.50	3,540.00	3,570.00
WORKERS COMP-W	0.00	0.00	420.39	1,380.42
WORKERS COMP-S	0.00	0.00	437.54	1,042.36
WORKERS COMP-P	0.00	0.00	0.00	394.41
PENALTIES & FINES	0.00	0.00	0.00	200.00
Total Expenses	125,906.62	125,148.96	1,088,797.29	1,091,405.83
Net Income	\$ 6,007.25	(\$ 9,137.73)	\$ 132,047.94	\$ 51,008.76

BURNEY WATER DISTRICT

Account Reconciliation

As of Feb 28, 2021

10300.0 - CASH IN BANK

Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			404,449.04
Add: Cash Receipts			116,795.87
Less: Cash Disbursements			(130,534.10)
Add (Less) Other			<u>(8,306.06)</u>
Ending GL Balance			<u><u>382,404.75</u></u>
Ending Bank Balance			420,493.56
Add back deposits in transit			
	Feb 24, 2021		385.78
	Feb 25, 2021		1,043.23
	Feb 26, 2021		837.24
	Feb 26, 2021		1,524.82
	Feb 27, 2021		<u>268.22</u>
Total deposits in transit			4,059.29
(Less) outstanding checks			
	Feb 25, 2021	29375	(62.31)
	Feb 25, 2021	29376	(682.41)
	Feb 25, 2021	29377	(117.04)
	Feb 25, 2021	29378	(1,055.60)
	Feb 25, 2021	29380	(360.00)
	Feb 25, 2021	29382	(50.00)
	Feb 25, 2021	29383	(407.46)
	Feb 25, 2021	29384	(38,051.90)
	Feb 25, 2021	29385	(92.19)
	Feb 25, 2021	29386	(984.19)
	Feb 25, 2021	29388	<u>(285.00)</u>
Total outstanding checks			(42,148.10)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u> 0.00</u>
Ending GL Balance			<u><u>382,404.75</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Feb 1, 2021 to Feb 28, 2021

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 020221-1	2/2/21	NOR CAL LABORERS	10300.0	7,662.00
10156	2/5/21	MIKE A. SKELLY	10300.0	1,859.21
10157	2/5/21	KEITH T. MOORE	10300.0	1,521.50
10158	2/5/21	WILLIE L. LYONS	10300.0	1,831.89
10159	2/5/21	MARGARITA ANGEL	10300.0	1,018.49
10160	2/5/21	AMANDA R. ROGERS	10300.0	1,402.82
10161	2/5/21	WILLIAM M. RODRIGUEZ	10300.0	2,513.48
10162	2/5/21	STEPHANIE A. MCQUADE	10300.0	1,033.51
29359	2/6/21	BURNEY CHAMBER OF COMMERCE	10300.0	95.00
29360	2/6/21	PAT NUGENT	10300.0	155.00
29361	2/6/21	CALIFORNIA RURAL WATER ASSOC.	10300.0	816.00
29362	2/6/21	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	180.00
29363	2/6/21	FRONTIER COMMUNICATIONS	10300.0	821.55
29364	2/6/21	NAPA SIERRA	10300.0	354.08
29365	2/6/21	OFFICE DEPOT	10300.0	141.39
29366	2/6/21	PACE ENGINEERING	10300.0	39,883.75
29367	2/6/21	Pitney Bowes	10300.0	705.50
29368	2/6/21	STREAMLINE	10300.0	200.00
29369	2/6/21	TESORO COMMERCIAL FLEET	10300.0	751.82
EFT 021721-1	2/17/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
EFT 021721-2	2/17/21	CalPERS	10300.0	5,296.09
29370	2/18/21	BURNEY DISPOSAL	10300.0	730.13
29371	2/18/21	DEBRA J. CRONE, CPA	10300.0	650.00
29372	2/18/21	HOVIS HARDWARE	10300.0	278.41
29373	2/18/21	STEPHANIE MCQUADE	10300.0	133.28
29374	2/18/21	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	196.60
10163	2/19/21	MIKE A. SKELLY	10300.0	2,487.04
10164	2/19/21	KEITH T. MOORE	10300.0	1,232.77
10165	2/19/21	WILLIE L. LYONS	10300.0	1,853.60
10166	2/19/21	MARGARITA ANGEL	10300.0	1,018.49
10167	2/19/21	AMANDA R. ROGERS	10300.0	1,402.82
10168	2/19/21	WILLIAM M. RODRIGUEZ	10300.0	2,513.48
10169	2/19/21	STEPHANIE A. MCQUADE	10300.0	1,038.87
EFT 022321-1	2/23/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,916.57
29375	2/25/21	AIR GAS USA	10300.0	62.31
29376	2/25/21	ARAMARK	10300.0	682.41
29377	2/25/21	AT&T MOBILITY	10300.0	117.04
29378	2/25/21	BASIC LABORATORY, INC.	10300.0	1,055.60
29379	2/25/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	5,833.14
29380	2/25/21	CALIFORNIA SAFETY CO.	10300.0	360.00
29381	2/25/21	CalPERS	10300.0	5,296.09
29382	2/25/21	MOUSEMAN PEST CONTROL	10300.0	50.00
29383	2/25/21	PACKWAY MATERIALS, INC	10300.0	407.46
29384	2/25/21	PG&E	10300.0	38,051.90
29385	2/25/21	PRECISION LUBE EXPRESS	10300.0	92.19
29386	2/25/21	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	984.19
29387	2/25/21	TAMCO	10300.0	244.53
29388	2/25/21	UPEC 792	10300.0	285.00
29381V	2/25/21	CalPERS	10300.0	-5,296.09
29379V	2/25/21	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	-5,833.14
EFT 022521-1	2/25/21	FIRST NATIONAL BANK OMAHA	10300.0	529.76
1202	2/28/21	DONNIE & COLLETTE WARE	10305.0	66.68
1203	2/28/21	PG&E	10305.0	47.94
Total				<u>130,648.72</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Feb 28, 2021
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: February 28, 2021

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			34,027.46
Add: Cash Receipts			1,500.00
Less: Cash Disbursements			(114.62)
Add (Less) Other			<u>0.54</u>
Ending GL Balance			<u><u>35,413.38</u></u>
Ending Bank Balance			35,456.81
Add back deposits in transit	Feb 26, 2021		<u>800.00</u>
Total deposits in transit			800.00
(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)
	Aug 27, 2020	1189	(8.35)
	Aug 27, 2020	1193	(12.34)
	Jan 29, 2021	1200	(657.52)
	Feb 28, 2021	1202	(66.68)
	Feb 28, 2021	1203	<u>(47.94)</u>
Total outstanding checks			(843.43)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>35,413.38</u></u>

BURNEY WATER DISTRICT
Account Reconciliation
As of Feb 28, 2021
10310.0 - CASH IN BANK - CAPITAL IMP
Bank Statement Date: February 28, 2021

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 Seven Months Ending January 31, 2021**

<u>WATER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-W	34,517.24	319,276.44
GRANT MONEY-W	0.00	41,080.00
COMMERCIAL INCOME-W	17,366.00	213,139.08
MISCELLANEOUS INCOME - W	0.00	965.73
OTHER BILLED INCOME-W	0.00	44,592.07
SERVICE CHARGE INCOME-W	12.50	37.50
LATE FEE INCOME-W	0.00	5,459.08
INTEREST INCOME-W	10.87	96.81
TOTAL REVENUES	51,906.61	624,646.71

<u>WATER EXPENSES</u>		
AUDIT-W	0.00	6,279.00
ADVERTISING-W	0.00	25.00
BANK FEES-W	0.00	30.00
DEPRECIATION EXPENSE-W	9,053.25	63,372.75
DUES, FEES & SUBSCRIPTIONS-W	863.50	5,594.60
ENGINEERING FEES-W	0.00	9,343.24
GAS, FUEL & OIL-W	375.91	2,725.75
HEALTH INSURANCE-W	4,295.38	30,325.35
INTEREST EXPENSE-W	6.40	130.92
LEGAL EXPENSE-W	0.00	57.00
MEALS EXPENSE-W	0.00	39.91
OFFICE SUPPLIES-W	509.79	3,867.37
OFFICE EQUIP LEASE-W	122.26	1,067.37
OPERATING EXPENSE-W	855.80	6,927.62
PERS RETIREMENT-W	4,192.14	30,206.45
PERMITS/LICENSES/FEES-W	306.39	4,060.96
PG&E PUMPING COSTS-W	31,851.57	179,928.13
PG&E OFFICE UTILITIES-W	557.99	2,351.78
PROFESSIONAL FEES-W	685.70	9,813.82
R&M INFRASTRUCTURE-W	233.63	5,922.93
RENTAL OF EQUIPMENT-W	62.31	725.73
REPAIRS/MAINT BLDG-W	0.00	560.20
REPAIRS/MAINT EQUIP-W	1,453.49	2,651.72
SEMINARS & EDUCATION-W	0.00	(69.00)
TOOLS-W	18.33	760.66
SOCIAL SECURITY TAXES-W	1,053.85	7,518.32
TELEPHONE-W	469.29	3,152.97
TESTING EXPENSE-W	153.60	1,419.00
VEHICLE REPAIRS & MAINT-W	113.66	2,241.90
WAGES & SALARIES PRODUCTION-W	12,692.29	80,822.31
OVERTIME PAID-W	257.40	1,609.94
SICK PAY-W	202.24	3,589.84
VACATION PAY-W	2,688.88	5,335.95
STAND BY TIME PAID-W	480.00	3,127.50
WORKERS COMP-W	0.00	420.39

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	73,555.05	475,937.38
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NET INCOME <LOSS> FROM WATER OPERATIONS	<u>(\$ 21,648.44) \$</u>	<u>148,709.33</u>
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**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Seven Months Ending January 31, 2021**

<u>SEWER REVENUE</u>	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
RESIDENTIAL INCOME-S	43,821.89	305,431.60
COMMERCIAL INCOME-S	8,804.79	63,804.76
MISCELLANEOUS INCOME - S	0.00	960.20
OTHER BILLED INCOME-S	0.00	1,204.00
SERVICE CHARGE INCOME-S	12.50	37.50
LATE FEE INCOME-S	0.00	4,986.87
INTEREST INCOME-S	9.66	94.81
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TOTAL REVENUES	52,648.84	376,519.74
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 <u>SEWER EXPENSES</u>		
AUDIT-S	0.00	6,006.00
ADVERTISING-S	0.00	25.00
DEPRECIATION EXPENSE-S	9,878.83	69,151.81
DUES, FEES & SUBSCRIPTIONS-S	47.50	4,778.60
ENGINEERING FEES-S	0.00	1,901.01
GAS, FUEL & OIL-S	375.91	2,725.80
HEALTH INSURANCE-S	4,295.38	30,325.35
INTEREST EXPENSE-S	6.40	130.94
LAB SUPPLIES-S	0.00	583.75
LEGAL EXPENSE-S	0.00	718.10
MEALS EXPENSE-S	0.00	18.48
MISC EXPENSE-S	0.00	25.25
OFFICE SUPPLIES-S	509.83	3,862.20
OFFICE EQUIP LEASE-S	122.27	1,067.44
OPERATING EXPENSE-S	1,402.72	8,139.89
PERS RETIREMENT-S	4,192.15	30,206.54
PERMITS/LICENSES/FEES-S	455.41	23,679.39
PG&E PUMPING COSTS-S	9,564.59	72,523.09
PG&E OFFICE UTILITIES-S	558.00	2,351.80
PROFESSIONAL FEES-S	685.71	10,227.91
R&M INFRASTRUCTURE-S	495.49	7,396.60
RENTAL OF EQUIPMENT-S	0.00	12,916.43
REPAIRS/MAINT BLDG-S	17.36	377.85
REPAIRS/MAINT EQUIP-S	1,453.49	2,810.52
SEMINARS & EDUCATION-S	0.00	(69.00)
TOOLS-S	97.55	1,077.76
SOCIAL SECURITY TAXES-S	1,299.67	8,641.78
TELEPHONE-S	469.30	3,153.02
TESTING EXPENSE-S	450.00	2,950.00
VEHICLE REPAIRS & MAINT-S	113.66	2,267.73
WAGES & SALARIES PRODUCTION-S	13,684.83	88,870.91
OVERTIME PAID-S	2,478.36	11,053.91
OVERTIME PD-DOUBLE S	0.00	170.00
SICK PAY-S	202.22	3,589.79
VACATION PAY-S	2,688.86	5,335.93
STAND BY TIME PAID-S	480.00	3,127.50
WORKERS COMP-S	0.00	437.54

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
TOTAL EXPENSES	56,025.49	422,556.62
NET INCOME <LOSS> FROM SEWER OPERATIONS	<u>(\$ 3,376.65)</u>	<u>(\$ 46,036.88)</u>

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Eight Months Ending February 28, 2021**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,330.06	58,252.63
GRANT MONEY-P-	0.00	13,349.00
COMMERCIAL INCOME-P	1,068.00	7,396.04
SWIMMING LESSONS	0.00	4,700.00
MOMMY & ME	0.00	40.00
LITTLE SWIMMERS	0.00	58.00
GATE FEES-P	0.00	8.00
REPLACEMENT PASSES-P	0.00	45.00
AQUATIC PASS	0.00	505.00
POOL RENTAL FEES	0.00	1,425.00
MISCELLANEOUS INCOME-P	0.00	915.16
LATE FEE INCOME	0.00	1,071.08
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TOTAL REVENUES	9,398.06	87,764.91
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<u>POOL EXPENSES</u>		
AUDIT-P	0.00	1365.00
CHEMICALS-P	0.00	2,573.20
DEPRECIATION EXPENSE-P	2,906.42	20,344.94
DUES, FEES, SUBSCRIPTIONS-P	0.00	300.00
OFFICE SUPPLIES-P	0.00	59.52
OPERATING EXPENSE-P	0.00	666.68
PERMITS/LICENSES/FEES-P	222.39	718.00
PG&E POOL UTILITIES	55.19	1,621.51
R&M INFRASTRUCTURE-P	0.00	536.11
REPAIRS/MAINT BLDG-P	50.00	1,667.35
SOCIAL SECURITY TAXES-P	0.00	2,159.21
UNEMPLOYMENT INSURANCE-P	0.00	92.50
WAGES & SALARIES PRODUCTION-P	0.00	31,431.49
OVERTIME PAID-P	0.00	512.66
SICK PAY-P	0.00	148.50
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TOTAL EXPENSES	3,234.00	64,196.67
	<hr/>	
NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,164.06	\$ 23,568.24
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