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October 8, 2020

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

We have compiled the accompanying financial statements for the period ending September 30, 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 September are \$148,734.14
2. Total Expenses for the period are \$121,448.30
3. Net Income (Loss) for the period is \$27,285.84
4. YTD Revenue is \$483,593.40
5. YTD Expenses are \$423,981.82
6. YTD Net Income (Loss) is \$59,611.58
7. The reconciled checking balance is \$357,694.23

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
September 30, 2020

ASSETS

Current Assets		
IMPREST CASH-OFFICE	\$ 300.00	
CASH BOX-POOL	50.00	
CASH IN BANK	357,694.23	
CASH IN BANK - CUST DEPOSITS	33,188.82	
CASH IN BANK - CAPITAL IMP	470,336.60	
CASH FISCAL AGENT FUND 415-S	17,707.10	
ACCOUNTS RECEIVABLE	178,551.10	
RETURNED CHECK	20.43	
RETURNED CHECK	76.73	
RETURNED CHECK	12.00	
AR COMP GEN LATE FEES	<u>14,326.81</u>	
Total Current Assets		1,072,263.82
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	115,578.96	
WORK IN PROGRESS - S	669,004.41	
ACCUMULATED DEPRECIATION-W	(2,728,406.00)	
ACCUMULATED DEPRECIATION-S	(3,517,543.00)	
ACCUMULATED DEPRECIATION-P	<u>(738,075.00)</u>	

Total Property and Equipment		4,548,275.78
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><u>\$ 5,800,911.60</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 52,077.38	
LOAN PAYABLE - KS STATE BANK	12,592.54	
ACCRUED VACATION PAYABLE	28,299.38	
FICA TAXES PAYABLE W-S-P	0.06	
SDI WITHHELD PAYABLE	0.06	
UNION DUES	285.00	
CAL- PERS	(1,372.47)	
CUSTOMER DEPOSITS-W	9,033.74	
CUSTOMER DEPOSITS-S	11,691.58	
CUSTOMER DEPOSITS-P	2,494.07	
DEFERRED REVENUE - P	<u>13,349.00</u>	
Total Current Liabilities		128,450.34
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		976,507.34
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>59,611.58</u>	
Total Capital		4,824,404.26

Total Liabilities & Capital

\$ 5,800,911.60

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2020

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 50,567.12	34.00	\$ 165,595.51	34.24
RESIDENTIAL INCOME-S	43,564.07	29.29	130,298.51	26.94
RESIDENTIAL INCOME-P	8,311.84	5.59	24,918.39	5.15
GRANT MONEY-W	0.00	0.00	4,369.00	0.90
COMMERCIAL INCOME-W	28,703.31	19.30	108,285.19	22.39
COMMERCIAL INCOME-S	8,973.68	6.03	28,758.95	5.95
COMMERCIAL INCOME-P	1,052.69	0.71	3,158.69	0.65
SWIMMING LESSONS	90.00	0.06	4,700.00	0.97
MOMMY & ME	0.00	0.00	40.00	0.01
LITTLE SWIMMERS	2.00	0.00	58.00	0.01
GATE FEES-P	0.00	0.00	8.00	0.00
REPLACEMENT PASSES-P	5.00	0.00	45.00	0.01
AQUATIC PASS	70.00	0.05	505.00	0.10
POOL RENTAL FEES	150.00	0.10	1,425.00	0.29
MISCELLANEOUS INCOME - W	504.73	0.34	455.73	0.09
MISCELLANEOUS INCOME - S	499.19	0.34	450.20	0.09
MISCELLANEOUS INCOME - P	405.16	0.27	405.16	0.08
OTHER BILLED INCOME-W	2,502.25	1.68	2,502.25	0.52
OTHER BILLED INCOME-S	1,204.00	0.81	1,204.00	0.25
LATE FEE INCOME-W	995.40	0.67	2,981.46	0.62
LATE FEE INCOME-S	909.30	0.61	2,723.57	0.56
LATE FEE INCOME-P	195.30	0.13	584.97	0.12
INTEREST INCOME-W	14.55	0.01	60.41	0.01
INTEREST INCOME-S	14.55	0.01	60.41	0.01
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Total Revenues	148,734.14	100.00	483,593.40	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<hr/>	100.00	<hr/>	100.00
Expenses				
CHEMICALS-P	0.00	0.00	2,573.20	0.53
DEPRECIATION EXPENSE-W	8,903.00	5.99	26,709.00	5.52
DEPRECIATION EXPENSE-S	9,816.00	6.60	29,448.00	6.09
DEPRECIATION EXPENSE-P	3,231.00	2.17	9,693.00	2.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,938.50	0.40
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,938.50	0.40
ENGINEERING FEES-W	0.00	0.00	7,571.62	1.57
ENGINEERING FEES-S	0.00	0.00	129.38	0.03
GAS, FUEL & OIL-W	364.89	0.25	1,190.38	0.25
GAS, FUEL & OIL-S	364.90	0.25	1,190.40	0.25
HEALTH INSURANCE-W	4,295.38	2.89	12,886.14	2.66
HEALTH INSURANCE-S	4,295.38	2.89	12,886.14	2.66
INTEREST EXPENSE-W	23.06	0.02	82.90	0.02

	Current Month		Year to Date	
INTEREST EXPENSE-S	23.07	0.02	82.91	0.02
LAB SUPPLIES-S	49.70	0.03	59.89	0.01
LEGAL EXPENSE-W	0.00	0.00	57.00	0.01
LEGAL EXPENSE-S	0.00	0.00	718.10	0.15
MEALS EXPENSE-W	9.48	0.01	9.48	0.00
MEALS EXPENSE-S	9.48	0.01	9.48	0.00
MISC EXPENSE-S	25.25	0.02	25.25	0.01
OFFICE SUPPLIES-W	396.05	0.27	1,575.67	0.33
OFFICE SUPPLIES-S	396.05	0.27	1,583.29	0.33
OFFICE SUPPLIES-P	59.52	0.04	59.52	0.01
OFFICE EQUIP LEASE-W	174.07	0.12	522.21	0.11
OFFICE EQUIP LEASE-S	174.08	0.12	522.24	0.11
OPERATING EXPENSE-W	1,026.68	0.69	3,266.39	0.68
OPERATING EXPENSE-S	1,023.24	0.69	3,692.61	0.76
OPERATING EXPENSE-P	16.50	0.01	666.68	0.14
PERS RETIREMENT-W	4,994.00	3.36	13,437.89	2.78
PERS RETIREMENT-S	4,994.01	3.36	13,437.94	2.78
PERMITS/LICENSES/FEES-W	60.00	0.04	60.00	0.01
PG&E PUMPING COSTS-W	26,760.73	17.99	86,721.87	17.93
PG&E PUMPING COSTS-S	10,348.02	6.96	30,628.06	6.33
PG&E OFFICE UTILITIES-W	235.00	0.16	757.35	0.16
PG&E OFFICE UTILITIES-S	235.01	0.16	757.35	0.16
PG&E POOL UTILITIES	480.06	0.32	1,362.54	0.28
PROFESSIONAL FEES-W	590.00	0.40	3,118.25	0.64
PROFESSIONAL FEES-S	660.00	0.44	3,462.32	0.72
R&M INFRASTRUCTURE-W	430.49	0.29	2,245.57	0.46
R&M INFRASTRUCTURE-S	547.99	0.37	1,744.02	0.36
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	0.11
RENTAL OF EQUIPMENT-W	0.00	0.00	358.05	0.07
RENTAL OF EQUIPMENT-S	1,055.00	0.71	12,856.92	2.66
REPAIRS/MAINT BLDG-W	21.55	0.01	309.95	0.06
REPAIRS/MAINT BLDG-S	42.77	0.03	219.28	0.05
REPAIRS/MAINT BLDG-P	50.00	0.03	1,467.35	0.30
REPAIRS/MAINT EQUIP-W	111.07	0.07	353.85	0.07
REPAIRS/MAINT EQUIP-S	111.08	0.07	512.61	0.11
SEMINARS & EDUCATION-W	(69.00)	(0.05)	(69.00)	(0.01)
SEMINARS & EDUCATION-S	(69.00)	(0.05)	(69.00)	(0.01)
TOOLS-W	14.47	0.01	380.06	0.08
TOOLS-S	44.40	0.03	565.17	0.12
SOCIAL SECURITY TAXES-W	1,271.93	0.86	3,096.73	0.64
SOCIAL SECURITY TAXES-S	1,070.73	0.72	3,271.50	0.68
SOCIAL SECURITY TAXES-P	295.98	0.20	2,392.38	0.49
TELEPHONE-W	446.12	0.30	1,345.20	0.28
TELEPHONE-S	446.13	0.30	1,345.23	0.28
TESTING EXPENSE-W	134.40	0.09	403.20	0.08
TESTING EXPENSE-S	607.00	0.41	1,507.00	0.31
VEHICLE REPAIRS & MAINT-W	1.73	0.00	1,057.82	0.22
VEHICLE REPAIRS & MAINT-S	1.74	0.00	1,040.30	0.22
WAGES & SALARIES PRODUCTION-W	10,979.78	7.38	31,214.54	6.45
WAGES & SALARIES PRODUCTION-S	11,580.60	7.79	34,567.29	7.15
WAGES & SALARIES PRODUCTION-P	8,181.92	5.50	35,081.44	7.25
OVERTIME PAID-W	198.19	0.13	758.06	0.16
OVERTIME PAID-S	1,297.59	0.87	4,021.45	0.83
OVERTIME PAID-P	19.13	0.01	512.66	0.11
SICK PAY-W	432.62	0.29	1,387.98	0.29

	Current Month		Year to Date	
SICK PAY-S	432.60	0.29	1,387.93	0.29
SICK PAY-P	0.00	0.00	148.50	0.03
VACATION PAY-W	(1,549.65)	(1.04)	(43.83)	(0.01)
VACATION PAY-S	(1,549.67)	(1.04)	(43.88)	(0.01)
STAND BY TIME PAID-W	412.50	0.28	1,215.00	0.25
STAND BY TIME PAID-S	412.50	0.28	1,215.00	0.25
WORKERS COMP-W	0.00	0.00	420.39	0.09
WORKERS COMP-S	<u>0.00</u>	<u>0.00</u>	<u>437.54</u>	<u>0.09</u>
Total Expenses	<u>121,448.30</u>	81.65	<u>423,981.82</u>	87.67
Net Income	<u>\$ 27,285.84</u>	18.35	<u>\$ 59,611.58</u>	12.33

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2020

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 50,567.12	\$ 48,705.36	\$ 165,595.51	\$ 158,225.88
RESIDENTIAL INCOME-S	43,564.07	42,726.90	130,298.51	128,039.47
RESIDENTIAL INCOME-P	8,311.84	8,258.98	24,918.39	24,796.98
GRANT MONEY-W	0.00	0.00	4,369.00	0.00
COMMERCIAL INCOME-W	28,703.31	35,094.54	108,285.19	109,208.35
COMMERCIAL INCOME-S	8,973.68	10,146.74	28,758.95	31,579.85
COMMERCIAL INCOME-P	1,052.69	1,036.80	3,158.69	3,105.52
SWIMMING LESSONS	90.00	630.00	4,700.00	5,180.00
MOMMY & ME	0.00	0.00	40.00	160.00
LITTLE SWIMMERS	2.00	2.00	58.00	46.00
NIGHT SWIM	0.00	0.00	0.00	1,264.00
GATE FEES-P	0.00	73.00	8.00	1,659.00
POOL PASS PURCHASES	0.00	0.00	0.00	240.00
VENDING INCOME-P	0.00	778.00	0.00	778.00
REPLACEMENT PASSES-P	5.00	0.00	45.00	65.00
AQUATIC PASS	70.00	5.00	505.00	970.00
POOL DONATIONS	0.00	0.00	0.00	405.00
POOL RENTAL FEES	150.00	870.75	1,425.00	1,924.75
MISCELLANEOUS INCOME - W	504.73	0.00	455.73	593.06
MISCELLANEOUS INCOME - S	499.19	0.00	450.20	593.07
MISCELLANEOUS INCOME - P	405.16	0.00	405.16	0.00
OTHER BILLED INCOME-W	2,502.25	25.00	2,502.25	75.00
OTHER BILLED INCOME-S	1,204.00	0.00	1,204.00	1,460.04
SERVICE CHARGE INCOME-W	0.00	187.50	0.00	337.50
SERVICE CHARGE INCOME-S	0.00	187.50	0.00	337.50
LATE FEE INCOME-W	995.40	1,240.00	2,981.46	3,270.00
LATE FEE INCOME-S	909.30	0.00	2,723.57	0.00
LATE FEE INCOME-P	195.30	0.00	584.97	0.00
INTEREST INCOME-W	14.55	0.00	60.41	0.00
INTEREST INCOME-S	14.55	0.00	60.41	0.00
Total Revenues	148,734.14	149,968.07	483,593.40	474,313.97
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	148,734.14	149,968.07	483,593.40	474,313.97
Expenses				
AUDIT-W	0.00	5,750.00	0.00	5,750.00
AUDIT-S	0.00	5,500.00	0.00	5,500.00
AUDIT-P	0.00	1,250.00	0.00	1,250.00
BANK FEES-W	0.00	39.60	0.00	150.65
BANK FEES-S	0.00	39.59	0.00	150.65

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CHEMICALS-P	0.00	0.00	2,573.20	2,374.68
DEPRECIATION EXPENSE-W	8,903.00	9,083.33	26,709.00	27,249.99
DEPRECIATION EXPENSE-S	9,816.00	9,583.33	29,448.00	28,749.99
DEPRECIATION EXPENSE-P	3,231.00	2,833.33	9,693.00	8,499.99
DUES, FEES & SUBSCRIPTIONS-W	0.00	125.00	1,938.50	2,174.39
DUES, FEES & SUBSCRIPTIONS-S	0.00	125.00	1,938.50	2,174.40
ENGINEERING FEES-W	0.00	2,876.37	7,571.62	7,434.87
ENGINEERING FEES-S	0.00	4,364.38	129.38	6,969.88
GAS, FUEL & OIL-W	364.89	465.40	1,190.38	1,545.26
GAS, FUEL & OIL-S	364.90	465.40	1,190.40	1,545.31
GAS, FUEL & OIL-P	0.00	0.00	0.00	19.28
HEALTH INSURANCE-W	4,295.38	3,848.38	12,886.14	11,545.14
HEALTH INSURANCE-S	4,295.38	3,848.38	12,886.14	11,545.14
INTEREST EXPENSE-W	23.06	315.71	82.90	483.07
INTEREST EXPENSE-S	23.07	257.11	82.91	424.47
LAB SUPPLIES-S	49.70	574.86	59.89	800.59
LEGAL EXPENSE-W	0.00	0.00	57.00	0.00
LEGAL EXPENSE-S	0.00	0.00	718.10	0.00
MEALS EXPENSE-W	9.48	0.00	9.48	0.00
MEALS EXPENSE-S	9.48	0.00	9.48	0.00
MISC EXPENSE-S	25.25	0.00	25.25	0.00
OFFICE SUPPLIES-W	396.05	1,701.93	1,575.67	2,810.56
OFFICE SUPPLIES-S	396.05	1,701.98	1,583.29	2,810.65
OFFICE SUPPLIES-P	59.52	0.00	59.52	132.90
OFFICE EQUIP LEASE-W	174.07	152.29	522.21	456.87
OFFICE EQUIP LEASE-S	174.08	152.30	522.24	456.90
OPERATING EXPENSE-W	1,026.68	863.96	3,266.39	2,504.14
OPERATING EXPENSE-S	1,023.24	1,470.06	3,692.61	3,556.08
OPERATING EXPENSE-P	16.50	37.22	666.68	347.22
PERS RETIREMENT-W	4,994.00	3,683.51	13,437.89	10,736.84
PERS RETIREMENT-S	4,994.01	3,683.53	13,437.94	10,736.94
PERMITS/LICENSES/FEES-W	60.00	0.00	60.00	0.00
PG&E PUMPING COSTS-W	26,760.73	23,707.86	86,721.87	72,895.32
PG&E PUMPING COSTS-S	10,348.02	10,670.95	30,628.06	33,125.57
PG&E OFFICE UTILITIES-W	235.00	221.28	757.35	660.18
PG&E OFFICE UTILITIES-S	235.01	221.28	757.35	660.18
PG&E POOL UTILITIES	480.06	470.10	1,362.54	1,589.22
PROFESSIONAL FEES-W	590.00	500.00	3,118.25	1,805.00
PROFESSIONAL FEES-S	660.00	570.00	3,462.32	2,015.00
R&M INFRASTRUCTURE-W	430.49	4,674.51	2,245.57	9,981.34
R&M INFRASTRUCTURE-S	547.99	1,886.06	1,744.02	5,622.64
R&M INFRASTRUCTURE-P	0.00	0.00	536.11	50.00
RENTAL OF EQUIPMENT-W	0.00	57.95	358.05	267.34
RENTAL OF EQUIPMENT-S	1,055.00	0.00	12,856.92	0.00
REPAIRS/MAINT BLDG-W	21.55	0.00	309.95	175.19
REPAIRS/MAINT BLDG-S	42.77	0.00	219.28	305.02
REPAIRS/MAINT BLDG-P	50.00	50.00	1,467.35	100.00
REPAIRS/MAINT EQUIP-W	111.07	209.66	353.85	1,508.14
REPAIRS/MAINT EQUIP-S	111.08	209.66	512.61	1,508.15
SEMINARS & EDUCATION-W	(69.00)	0.00	(69.00)	0.00
SEMINARS & EDUCATION-S	(69.00)	0.00	(69.00)	0.00
TOOLS-W	14.47	32.51	380.06	316.24
TOOLS-S	44.40	0.00	565.17	282.52
TOOLS-P	0.00	0.00	0.00	53.64

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
SOCIAL SECURITY TAXES-W	1,271.93	1,098.71	3,096.73	3,422.35
SOCIAL SECURITY TAXES-S	1,070.73	1,049.14	3,271.50	2,977.08
SOCIAL SECURITY TAXES-P	295.98	142.43	2,392.38	1,362.49
TELEPHONE-W	446.12	449.12	1,345.20	1,347.60
TELEPHONE-S	446.13	449.12	1,345.23	1,347.63
TESTING EXPENSE-W	134.40	134.40	403.20	268.80
TESTING EXPENSE-S	607.00	607.00	1,507.00	1,552.00
TRAVEL EXPENSE-W	0.00	45.59	0.00	45.59
TRAVEL EXPENSE-S	0.00	45.59	0.00	45.59
VEHICLE REPAIRS & MAINT-W	1.73	240.52	1,057.82	473.06
VEHICLE REPAIRS & MAINT-S	1.74	310.71	1,040.30	543.26
WAGES & SALARIES PRODUCTION-W	10,979.78	11,105.27	31,214.54	29,531.33
WAGES & SALARIES PRODUCTION-S	11,580.60	11,196.21	34,567.29	30,780.40
WAGES & SALARIES PRODUCTION-P	8,181.92	3,351.94	35,081.44	26,167.76
OVERTIME PAID-W	198.19	278.09	758.06	742.42
OVERTIME PAID-S	1,297.59	1,052.53	4,021.45	3,803.78
OVERTIME PAID-P	19.13	22.98	512.66	1,308.56
SICK PAY-W	432.62	119.44	1,387.98	663.67
SICK PAY-S	432.60	119.44	1,387.93	663.67
SICK PAY-P	0.00	0.00	148.50	113.31
VACATION PAY-W	(1,549.65)	933.66	(43.83)	2,300.64
VACATION PAY-S	(1,549.67)	933.66	(43.88)	2,300.65
STAND BY TIME PAID-W	412.50	412.50	1,215.00	1,215.00
STAND BY TIME PAID-S	412.50	412.50	1,215.00	1,215.00
WORKERS COMP-W	0.00	1,380.42	420.39	1,380.42
WORKERS COMP-S	0.00	1,042.36	437.54	1,042.36
WORKERS COMP-P	0.00	394.41	0.00	394.41
PENALTIES & FINES	0.00	0.00	0.00	200.00
Total Expenses	121,448.30	145,601.51	423,981.82	411,016.37
Net Income	\$ 27,285.84	\$ 4,366.56	\$ 59,611.58	\$ 63,297.60

BURNEY WATER DISTRICT

Account Reconciliation

As of Sep 30, 2020

10300.0 - CASH IN BANK

Bank Statement Date: September 30, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			342,532.98
Add: Cash Receipts			165,104.40
Less: Cash Disbursements			(141,330.69)
Add (Less) Other			<u>(8,612.46)</u>
Ending GL Balance			<u>357,694.23</u>
Ending Bank Balance			358,991.91
Add back deposits in transit			
	Sep 26, 2020		150.16
	Sep 27, 2020		89.13
	Sep 28, 2020		614.81
	Sep 29, 2020		508.13
	Sep 29, 2020		892.28
	Sep 30, 2020		365.00
	Sep 30, 2020		<u>538.85</u>
Total deposits in transit			3,158.36
(Less) outstanding checks			
	Sep 14, 2020	10082	(120.24)
	Sep 24, 2020	29221	(1,055.00)
	Sep 24, 2020	29222	(67.60)
	Sep 24, 2020	29223	(114.00)
	Sep 24, 2020	29224	(66.79)
	Sep 24, 2020	29225	(60.00)
	Sep 23, 2020	EFT 092320-1	<u>(2,972.41)</u>
Total outstanding checks			(4,456.04)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u>357,694.23</u>

BURNEY WATER DISTRICT
Check Register
For the Period From Sep 1, 2020 to Sep 30, 2020

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
29188	9/3/20	BACKFLOW APPARATUS & VALVE CO	10300.0	370.17
29189	9/3/20	PAT NUGENT	10300.0	1,561.23
29190	9/3/20	FRONTIER COMMUNICATIONS	10300.0	778.59
29191	9/3/20	STREAMLINE	10300.0	200.00
10067	9/4/20	MIKE A. SKELLY	10300.0	2,143.77
10068	9/4/20	KEITH T. MOORE	10300.0	1,138.28
10069	9/4/20	WILLIE L. LYONS	10300.0	1,512.21
10070	9/4/20	MARGARITA ANGEL	10300.0	1,019.87
10071	9/4/20	AMANDA R. ROGERS	10300.0	1,404.59
10072	9/4/20	STEPHANIE A. MCQUADE	10300.0	1,284.90
10073	9/4/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
10074	9/4/20	BRYAN BANOS	10300.0	844.43
10075	9/4/20	TAIRIN D. DAUM	10300.0	616.92
10076	9/4/20	ASHLEY V. DAVIES	10300.0	545.28
10077	9/4/20	PARIS M. DEATON-GEISLER	10300.0	357.81
10078	9/4/20	CASSANDRA L. TAYLOR	10300.0	613.36
10079	9/4/20	BRYAN BANOS	10300.0	75.71
EFT 090420-1	9/4/20	TESORO COMMERCIAL FLEET	10300.0	1,040.84
10080	9/5/20	TAIRIN D. DAUM	10300.0	141.53
EFT 090920-1	9/9/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,972.41
EFT 090920-2	9/9/20	CalPERS	10300.0	5,296.09
EFT 090920-3	9/9/20	NOR CAL LABORERS	10300.0	7,662.00
29194	9/10/20	ARAMARK	10300.0	465.53
29195	9/10/20	CALIFORNIA SAFETY CO.	10300.0	180.00
29196	9/10/20	COOK CONCRETE	10300.0	540.54
29197	9/10/20	LINCOLN AQUATICS	10300.0	2,547.03
29198	9/10/20	OFFICE DEPOT	10300.0	13.53
29199	9/10/20	UPEC 792	10300.0	285.00
10081	9/14/20	ASHLEY V. DAVIES	10300.0	298.79
10082	9/14/20	PARIS M. DEATON-GEISLER	10300.0	120.24
10083	9/14/20	CASSANDRA L. TAYLOR	10300.0	129.48
29200	9/17/20	Access Information Management	10300.0	109.56
29201	9/17/20	AIR GAS USA	10300.0	62.31
29202	9/17/20	APPLIED INDUSTRIAL TECHNOLOGIES	10300.0	143.48
29203	9/17/20	BASIC LABORATORY, INC.	10300.0	134.40
29204	9/17/20	BURNEY DISPOSAL	10300.0	704.15
29205	9/17/20	DEBRA J. CRONE, CPA	10300.0	650.00
29206	9/17/20	FRANK A. OLSEN COMPANY	10300.0	257.13
29207	9/17/20	LAWSON PRODUCTS	10300.0	159.72
29208	9/17/20	MOUSEMAN PEST CONTROL	10300.0	50.00
29209	9/17/20	NAPA SIERRA	10300.0	242.29
29210	9/17/20	PACE ENGINEERING	10300.0	42,926.25
29211	9/17/20	PETERSON CAT	10300.0	6,071.92
29212	9/17/20	SDRMA	10300.0	857.93
29213	9/17/20	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	48.63
29214	9/17/20	TICO CONSTRUCTION	10300.0	28,616.85
29215	9/17/20	USA BLUE BOOK	10300.0	49.70
29216	9/17/20	FIRST NATIONAL BANK OMAHA	10300.0	1,090.10
10084	9/18/20	MIKE A. SKELLY	10300.0	2,194.52
10085	9/18/20	KEITH T. MOORE	10300.0	1,615.92
10086	9/18/20	WILLIE L. LYONS	10300.0	1,194.02
10087	9/18/20	MARGARITA ANGEL	10300.0	1,019.87
10088	9/18/20	AMANDA R. ROGERS	10300.0	1,404.59
10089	9/18/20	WILLIAM M. RODRIGUEZ	10300.0	2,288.07
10090	9/18/20	STEPHANIE A. MCQUADE	10300.0	1,284.90
29218	9/18/20	HOVIS HARDWARE	10300.0	355.60
EFT 091920-1	9/19/20	KS STATEBANK	10300.0	3,171.27
EFT 092320-1	9/23/20	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,972.41

Check #	Date	Payee	Cash Account	Amount
EFT 092320-2	9/23/20	Pitney Bowes	10300.0	705.50
29219	9/24/20	AT&T MOBILITY	10300.0	182.86
29220	9/24/20	BASIC LABORATORY, INC.	10300.0	607.00
29221	9/24/20	BIG VALLEY SANITATION	10300.0	1,055.00
29222	9/24/20	BURNEY SAW SHOP	10300.0	67.60
29223	9/24/20	LIEBERT CASSIDY WHITMORE	10300.0	114.00
29224	9/24/20	OFFICE DEPOT	10300.0	66.79
29225	9/24/20	State Water Resources Control Board	10300.0	60.00
EFT 092520-1	9/25/20	TAMCO	10300.0	348.15
Total				141,330.69

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2020
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: September 30, 2020

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		33,087.18
Add: Cash Receipts		900.00
Less: Cash Disbursements		
Add (Less) Other		<u>(798.36)</u>
Ending GL Balance		<u><u>33,188.82</u></u>
Ending Bank Balance		33,160.61
Add back deposits in transit		
	Sep 28, 2020	<u>100.00</u>
Total deposits in transit		100.00
(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)
	Jun 11, 2020 1184	(0.50)
	Aug 27, 2020 1189	(8.35)
	Aug 27, 2020 1193	<u>(12.34)</u>
Total outstanding checks		(71.79)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>33,188.82</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2020
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: September 30, 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>470,336.60</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>470,336.60</u>

BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Three Months Ending September 30, 2020

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	50,567.12	165,595.51
GRANT MONEY-W	0.00	4,369.00
COMMERCIAL INCOME-W	28,703.31	108,285.19
MISCELLANEOUS INCOME - W	504.73	455.73
OTHER BILLED INCOME-W	2,502.25	2,502.25
LATE FEE INCOME-W	995.40	2,981.46
INTEREST INCOME-W	14.55	60.41
	<hr/>	<hr/>
TOTAL REVENUES	83,287.36	284,249.55
	<hr/>	<hr/>
<u>WATER EXPENSES</u>		
DEPRECIATION EXPENSE-W	8,903.00	26,709.00
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,938.50
ENGINEERING FEES-W	0.00	7,571.62
GAS, FUEL & OIL-W	364.89	1,190.38
HEALTH INSURANCE-W	4,295.38	12,886.14
INTEREST EXPENSE-W	23.06	82.90
LEGAL EXPENSE-W	0.00	57.00
MEALS EXPENSE-W	9.48	9.48
OFFICE SUPPLIES-W	396.05	1,575.67
OFFICE EQUIP LEASE-W	174.07	522.21
OPERATING EXPENSE-W	1,026.68	3,266.39
PERS RETIREMENT-W	4,994.00	13,437.89
PERMITS/LICENSES/FEES-W	60.00	60.00
PG&E PUMPING COSTS-W	26,760.73	86,721.87
PG&E OFFICE UTILITIES-W	235.00	757.35
PROFESSIONAL FEES-W	590.00	3,118.25
R&M INFRASTRUCTURE-W	430.49	2,245.57
RENTAL OF EQUIPMENT-W	0.00	358.05
REPAIRS/MAINT BLDG-W	21.55	309.95
REPAIRS/MAINT EQUIP-W	111.07	353.85
SEMINARS & EDUCATION-W	(69.00)	(69.00)
TOOLS-W	14.47	380.06
SOCIAL SECURITY TAXES-W	1,271.93	3,096.73
TELEPHONE-W	446.12	1,345.20
TESTING EXPENSE-W	134.40	403.20
VEHICLE REPAIRS & MAINT-W	1.73	1,057.82
WAGES & SALARIES PRODUCTION-W	10,979.78	31,214.54
OVERTIME PAID-W	198.19	758.06
SICK PAY-W	432.62	1,387.98
VACATION PAY-W	(1,549.65)	(43.83)
STAND BY TIME PAID-W	412.50	1,215.00
WORKERS COMP-W	0.00	420.39
	<hr/>	<hr/>
TOTAL EXPENSES	60,668.54	204,338.22
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 22,618.82</u>	<u>\$ 79,911.33</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Three Months Ending September 30, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,564.07	130,298.51
COMMERCIAL INCOME-S	8,973.68	28,758.95
MISCELLANEOUS INCOME - S	499.19	450.20
OTHER BILLED INCOME-S	1,204.00	1,204.00
LATE FEE INCOME-S	909.30	2,723.57
INTEREST INCOME-S	14.55	60.41
	<hr/>	
TOTAL REVENUES	55,164.79	163,495.64
<u>SEWER EXPENSES</u>		
DEPRECIATION EXPENSE-S	9,816.00	29,448.00
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,938.50
ENGINEERING FEES-S	0.00	129.38
GAS, FUEL & OIL-S	364.90	1,190.40
HEALTH INSURANCE-S	4,295.38	12,886.14
INTEREST EXPENSE-S	23.07	82.91
LAB SUPPLIES-S	49.70	59.89
LEGAL EXPENSE-S	0.00	718.10
MEALS EXPENSE-S	9.48	9.48
MISC EXPENSE-S	25.25	25.25
OFFICE SUPPLIES-S	396.05	1,583.29
OFFICE EQUIP LEASE-S	174.08	522.24
OPERATING EXPENSE-S	1,023.24	3,692.61
PERS RETIREMENT-S	4,994.01	13,437.94
PG&E PUMPING COSTS-S	10,348.02	30,628.06
PG&E OFFICE UTILITIES-S	235.01	757.35
PROFESSIONAL FEES-S	660.00	3,462.32
R&M INFRASTRUCTURE-S	547.99	1,744.02
RENTAL OF EQUIPMENT-S	1,055.00	12,856.92
REPAIRS/MAINT BLDG-S	42.77	219.28
REPAIRS/MAINT EQUIP-S	111.08	512.61
SEMINARS & EDUCATION-S	(69.00)	(69.00)
TOOLS-S	44.40	565.17
SOCIAL SECURITY TAXES-S	1,070.73	3,271.50
TELEPHONE-S	446.13	1,345.23
TESTING EXPENSE-S	607.00	1,507.00
VEHICLE REPAIRS & MAINT-S	1.74	1,040.30
WAGES & SALARIES PRODUCTION-S	11,580.60	34,567.29
OVERTIME PAID-S	1,297.59	4,021.45
SICK PAY-S	432.60	1,387.93
VACATION PAY-S	(1,549.67)	(43.88)
STAND BY TIME PAID-S	412.50	1,215.00
WORKERS COMP-S	0.00	437.54
	<hr/>	
TOTAL EXPENSES	48,445.65	165,150.22
	<hr/>	
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 6,719.14 (\$	1,654.58)

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

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**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Three Months Ending September 30, 2020**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,311.84	24,918.39
COMMERCIAL INCOME-P	1,052.69	3,158.69
SWIMMING LESSONS	90.00	4,700.00
MOMMY & ME	0.00	40.00
LITTLE SWIMMERS	2.00	58.00
GATE FEES-P	0.00	8.00
REPLACEMENT PASSES-P	5.00	45.00
AQUATIC PASS	70.00	505.00
POOL RENTAL FEES	150.00	1,425.00
MISCELLANEOUS INCOME-P	405.16	405.16
LATE FEE INCOME	195.30	584.97
TOTAL REVENUES	10,281.99	35,848.21
<u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	2,573.20
DEPRECIATION EXPENSE-P	3,231.00	9,693.00
OFFICE SUPPLIES-P	59.52	59.52
OPERATING EXPENSE-P	16.50	666.68
PG&E POOL UTILITIES	480.06	1,362.54
R&M INFRASTRUCTURE-P	0.00	536.11
REPAIRS/MAINT BLDG-P	50.00	1,467.35
SOCIAL SECURITY TAXES-P	295.98	2,392.38
WAGES & SALARIES PRODUCTION-P	8,181.92	35,081.44
SICK PAY-P	0.00	148.50
OVERTIME PAID-P	19.13	512.66
TOTAL EXPENSES	12,334.11	54,493.38
NET INCOME <LOSS> FROM POOL OPERATIONS	(\$ 2,052.12)	(\$ 18,645.17)