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May 9, 2019

Board of Directors
Burney Water District
2022 Hudson Street
Burney, CA 96013

We have compiled the accompanying financial statements for the period ending March 31, 2019. This compilation is based upon the information provided by Company management and is restricted for internal use only. Please note the following items:

1. Total Revenues for the month of March are \$109,847.11
2. Total Expenses for the period are \$101,444.55
3. Net Income (Loss) for the period is \$8,402.56
4. YTD Revenue is \$1,174,352.46
5. YTD Expenses are \$1,073,139.49
6. YTD Net Income (Loss) is \$101,212.97
7. The reconciled checking balance is \$405,855.36

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, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		405,855.36
CASH IN BANK - CUST DEPOSITS		23,747.05
CASH IN BANK - CAPITAL IMP		246,717.60
CASH FUND 492-W		105,590.19
WASHBURN PARCEL FUND 488-W		1,076.84
CASH FUND 494-W		58,281.13
CASH FUND 494-S		57,816.40
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,964.31
CASH FISCAL AGENT FUND 495-P		75,996.46
CASH FISCAL AGENT FUND 493-S		24,399.17
ACCOUNTS RECEIVABLE		120,983.78
RETURNED CHECK		147.86
RETURNED CHECK		325.60
RETURNED CHECK		60.37
AR COMP GEN LATE FEES		<u>10,477.25</u>

Total Current Assets

1,157,496.47

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	1,710,476.62
SEWER TREATMENT PLANT-S	2,279,867.32
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	48,371.27
EQUIPMENT-WATER	136,625.95
EQUIPMENT-SEWER	207,382.68
EQUIPMENT-POOL	33,818.84
EQUIPMENT GRANT-P	450,727.71
OFFICE FURNITURE/EQUIPMENT-W	7,546.84
OFFICE FURNITURE/EQUIPMENT-S	17,890.00
OFFICE FURNITURE/EQUIPMENT-P	3,991.97
VEHICLES-W	98,791.93

VEHICLES-S	102,876.78	
VEHICLES-P	3,700.00	
WORK IN PROGRESS - S	251,386.00	
WORK IN PROGRESS - POOL	87,450.00	
ACCUMULATED DEPRECIATION-W	(2,588,668.97)	
ACCUMULATED DEPRECIATION-S	(3,363,392.97)	
ACCUMULATED DEPRECIATION-P	(681,422.97)	
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Total Property and Equipment		4,349,753.37
Other Assets		
DEFERRED OUTFLOWS-W	91,567.00	
DEFERRED OUTFLOWS-S	90,469.00	
DEFERRED OUTFLOWS-P	35,005.00	
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Total Other Assets		<u>217,041.00</u>
Total Assets		<u>\$ 5,724,290.84</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 12,404.49	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED PAYROLL PAYABLE	4,555.26	
ACCRUED VACATION PAYABLE	19,619.21	
INSURANCE WITHHOLDINGS	(828.00)	
FEDERAL WITHHELD PAYABLE	314.57	
FICA TAXES PAYABLE W-S-P	697.19	
STATE WITHHELD PAYABLE	89.52	
SDI WITHHELD PAYABLE	45.67	
UNION DUES	204.00	
CAL- PERS	455.13	
CUSTOMER DEPOSITS-W	7,119.49	
CUSTOMER DEPOSITS-S	12,401.20	
CUSTOMER DEPOSITS-P	2,678.00	
DEFERRED REVENUE - P	7,130.00	
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Total Current Liabilities		102,202.46
Long-Term Liabilities		
LOAN - KS STATE BANK	32,150.65	
NET PENSION LIABILITY-W	310,185.00	
NET PENSION LIABILITY-S	290,044.00	
NET PENSION LIABILITY-P	130,980.00	
DEFERRED INFLOWS-W	43,687.00	
DEFERRED INFLOWS-S	41,978.00	
DEFERRED INFLOWS-P	17,535.00	
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Total Long-Term Liabilities		<u>866,559.65</u>

Total Liabilities		968,762.11
Capital		
AUDIT ADJUSTMENT	207,785.00	
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	239,794.58	
Net Income	<u>101,212.97</u>	
Total Capital		<u>4,755,528.73</u>
Total Liabilities & Capital		<u><u>\$ 5,724,290.84</u></u>

BURNEY WATER DISTRICT
Income Statement
For the Nine Months Ending March 31, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 27,995.20	25.49	\$ 309,565.37	26.36
RESIDENTIAL INCOME-S	43,832.38	39.90	394,682.71	33.61
RESIDENTIAL INCOME-P	8,269.50	7.53	74,522.61	6.35
COMMERCIAL INCOME-W	17,281.60	15.73	238,191.82	20.28
COMMERCIAL INCOME-S	8,530.15	7.77	82,280.35	7.01
COMMERCIAL INCOME-P	1,028.32	0.94	9,222.22	0.79
SWIMMING LESSONS	0.00	0.00	4,380.00	0.37
MOMMY & ME	0.00	0.00	80.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.00
NIGHT SWIM	0.00	0.00	1,072.00	0.09
GATE FEES-P	0.00	0.00	2,022.00	0.17
POOL PASS PURCHASES	0.00	0.00	130.00	0.01
LIFE GUARD LESSONS	0.00	0.00	100.00	0.01
VENDING INCOME-P	0.00	0.00	668.50	0.06
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.00
AQUATIC PASS	0.00	0.00	730.00	0.06
POOL DONATIONS	572.25	0.52	1,387.25	0.12
POOL RENTAL FEES	0.00	0.00	4,124.50	0.35
MISCELLANEOUS INCOME - W	0.00	0.00	0.03	0.00
MISCELLANEOUS INCOME - S	0.00	0.00	0.03	0.00
OTHER BILLED INCOME-W	502.71	0.46	24,356.72	2.07
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	1.03
SERVICE CHARGE INCOME-W	412.50	0.38	1,750.00	0.15
SERVICE CHARGE INCOME-S	412.50	0.38	1,750.00	0.15
LATE FEE INCOME-W	1,010.00	0.92	8,738.68	0.74
INTEREST INCOME-W	0.00	0.00	1,237.50	0.11
INTEREST INCOME-S	0.00	0.00	684.13	0.06
INTEREST INCOME-P	0.00	0.00	503.04	0.04
	<u>109,847.11</u>	<u>100.00</u>	<u>1,174,352.46</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>109,847.11</u>	<u>100.00</u>	<u>1,174,352.46</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	525.00	0.04
AUDIT-S	0.00	0.00	525.00	0.04
BANK FEES-W	12.67	0.01	277.63	0.02
BANK FEES-S	12.66	0.01	277.62	0.02
CHEMICALS-W	0.00	0.00	83.64	0.01
CHEMICALS-P	0.00	0.00	1,691.29	0.14
DEPRECIATION EXPENSE-W	9,083.33	8.27	81,749.97	6.96
DEPRECIATION EXPENSE-S	9,583.33	8.72	86,249.97	7.34
DEPRECIATION EXPENSE-P	2,833.33	2.58	25,499.97	2.17
DUES, FEES & SUBSCRIPTIONS-W	777.00	0.71	8,039.31	0.68

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	4,536.32	0.39
ENGINEERING FEES-W	2,415.00	2.20	14,779.13	1.26
ENGINEERING FEES-S	0.00	0.00	4,683.10	0.40
ENGINEERING FEES-P	0.00	0.00	178.74	0.02
GAS, FUEL & OIL-W	359.04	0.33	4,435.29	0.38
GAS, FUEL & OIL-S	359.04	0.33	4,400.04	0.37
HEALTH INSURANCE-W	3,848.38	3.50	34,893.11	2.97
HEALTH INSURANCE-S	3,848.38	3.50	34,893.11	2.97
INTEREST EXPENSE-W	103.36	0.09	1,091.07	0.09
INTEREST EXPENSE-S	103.36	0.09	1,091.12	0.09
LAB SUPPLIES-S	316.49	0.29	808.79	0.07
LIABILITY INSURANCE-P	0.00	0.00	162.98	0.01
MEALS EXPENSE-W	0.00	0.00	70.49	0.01
MEALS EXPENSE-S	0.00	0.00	93.65	0.01
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	665.45	0.61	4,548.04	0.39
OFFICE SUPPLIES-S	708.01	0.64	4,600.84	0.39
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.01
OFFICE EQUIP LEASE-W	152.29	0.14	1,218.33	0.10
OFFICE EQUIP LEASE-S	152.30	0.14	1,218.39	0.10
OPERATING EXPENSE-W	1,092.76	0.99	9,083.48	0.77
OPERATING EXPENSE-S	1,253.11	1.14	10,060.24	0.86
OPERATING EXPENSE-P	0.00	0.00	748.58	0.06
PERS RETIREMENT-W	3,174.12	2.89	29,248.32	2.49
PERS RETIREMENT-S	3,174.12	2.89	29,248.48	2.49
PERMITS/LICENSES/FEES-W	0.00	0.00	383.89	0.03
PERMITS/LICENSES/FEES-S	0.00	0.00	19,393.41	1.65
PERMITS/LICENSES/FEES-P	0.00	0.00	1,649.81	0.14
PG&E PUMPING COSTS-W	11,379.21	10.36	136,535.97	11.63
PG&E PUMPING COSTS-S	10,119.75	9.21	89,205.80	7.60
PG&E OFFICE UTILITIES-W	394.17	0.36	2,744.62	0.23
PG&E OFFICE UTILITIES-S	394.18	0.36	2,744.68	0.23
PG&E POOL UTILITIES	123.97	0.11	8,116.71	0.69
PROFESSIONAL FEES-W	657.50	0.60	9,840.59	0.84
PROFESSIONAL FEES-S	560.00	0.51	10,179.12	0.87
PROFESSIONAL FEES-P	0.00	0.00	200.00	0.02
R&M INFRASTRUCTURE-W	85.53	0.08	6,451.22	0.55
R&M INFRASTRUCTURE-S	101.13	0.09	7,328.89	0.62
RENTAL OF EQUIPMENT-W	55.69	0.05	486.39	0.04
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.00
REPAIRS/MAINT BLDG-W	0.00	0.00	1,840.32	0.16
REPAIRS/MAINT BLDG-S	717.10	0.65	7,799.69	0.66
REPAIRS/MAINT BLDG-P	50.00	0.05	450.00	0.04
REPAIRS/MAINT EQUIP-W	229.40	0.21	6,886.24	0.59
REPAIRS/MAINT EQUIP-S	229.40	0.21	6,927.50	0.59
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.06
SEMINARS & EDUCATION-W	0.00	0.00	144.78	0.01
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.03
TOOLS-W	4.14	0.00	2,826.41	0.24
TOOLS-S	141.91	0.13	1,044.46	0.09
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	967.92	0.88	9,146.55	0.78
SOCIAL SECURITY TAXES-S	1,169.47	1.06	11,286.88	0.96
SOCIAL SECURITY TAXES-P	0.00	0.00	2,754.93	0.23
TELEPHONE-W	427.06	0.39	3,877.78	0.33

	Current Month		Year to Date	
TELEPHONE-S	427.08	0.39	3,877.90	0.33
TESTING EXPENSE-W	275.40	0.25	1,923.20	0.16
TESTING EXPENSE-S	852.00	0.78	3,848.80	0.33
VEHICLE REPAIRS & MAINT-W	57.55	0.05	1,864.19	0.16
VEHICLE REPAIRS & MAINT-S	57.55	0.05	1,864.33	0.16
WAGES & SALARIES PRODUCTION-W	11,580.79	10.54	106,792.42	9.09
WAGES & SALARIES PRODUCTION-S	13,188.80	12.01	119,861.21	10.21
WAGES & SALARIES PRODUCTION-P	0.00	0.00	33,243.94	2.83
OVERTIME PAID-W	308.26	0.28	1,914.13	0.16
OVERTIME PAID-S	1,335.76	1.22	15,274.07	1.30
OVERTIME PAID-P	0.00	0.00	965.39	0.08
SICK PAY-W	179.42	0.16	3,606.90	0.31
SICK PAY-S	179.42	0.16	3,606.86	0.31
SICK PAY-P	0.00	0.00	121.00	0.01
VACATION PAY-W	193.73	0.18	4,508.22	0.38
VACATION PAY-S	193.73	0.18	4,508.18	0.38
STAND BY TIME PAID-W	390.00	0.36	3,907.50	0.33
STAND BY TIME PAID-S	390.00	0.36	3,907.50	0.33
WORKERS COMP-W	0.00	0.00	2,202.10	0.19
WORKERS COMP-S	0.00	0.00	1,662.81	0.14
WORKERS COMP-P	0.00	0.00	629.17	0.05
PENALTIES & FINES	0.00	0.00	564.66	0.05
	<u>101,444.55</u>	92.35	<u>1,073,139.49</u>	91.38
Total Expenses				
Net Income	<u>\$ 8,402.56</u>	7.65	<u>\$ 101,212.97</u>	8.62

BURNEY WATER DISTRICT
Income Statement
For the Nine Months Ending March 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 27,995.20	\$ 26,750.36	\$ 309,565.37	\$ 310,223.47
RESIDENTIAL INCOME-S	43,832.38	44,137.55	394,682.71	399,095.89
RESIDENTIAL INCOME-P	8,269.50	8,201.62	74,522.61	74,264.01
GRANT MONEY-S	0.00	0.00	0.00	126,817.00
COMMERCIAL INCOME-W	17,281.60	12,875.60	238,191.82	215,447.11
COMMERCIAL INCOME-S	8,530.15	8,846.23	82,280.35	86,777.99
COMMERCIAL INCOME-P	1,028.32	1,034.32	9,222.22	9,439.96
SWIMMING LESSONS	0.00	0.00	4,380.00	5,100.00
MOMMY & ME	0.00	0.00	80.00	210.00
LITTLE SWIMMERS	0.00	0.00	46.00	44.00
NIGHT SWIM	0.00	0.00	1,072.00	860.00
GATE FEES-P	0.00	0.00	2,022.00	1,997.00
POOL PASS PURCHASES	0.00	0.00	130.00	560.00
LIFE GUARD LESSONS	0.00	0.00	100.00	0.00
VENDING INCOME-P	0.00	0.00	668.50	821.50
REPLACEMENT PASSES-P	0.00	0.00	40.00	35.00
AQUATIC PASS	0.00	0.00	730.00	835.00
POOL DONATIONS	572.25	0.00	1,387.25	340.00
POOL RENTAL FEES	0.00	0.00	4,124.50	2,585.75
MISCELLANEOUS INCOME - W	0.00	700.00	0.03	701.14
MISCELLANEOUS INCOME - S	0.00	700.00	0.03	700.00
MISCELLANEOUS INCOME - P	0.00	0.00	0.00	125.00
OTHER BILLED INCOME-W	502.71	985.32	24,356.72	4,185.32
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	2,450.00
SERVICE CHARGE INCOME-W	412.50	350.00	1,750.00	2,037.50
SERVICE CHARGE INCOME-S	412.50	350.00	1,750.00	2,037.50
LATE FEE INCOME-W	1,010.00	1,070.00	8,738.68	9,260.00
INTEREST INCOME-W	0.00	0.00	1,237.50	903.96
INTEREST INCOME-S	0.00	0.00	684.13	494.64
INTEREST INCOME-P	0.00	0.00	503.04	434.14
Total Revenues	109,847.11	106,001.00	1,174,352.46	1,258,782.88
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	109,847.11	106,001.00	1,174,352.46	1,258,782.88
Expenses				
AUDIT-W	0.00	0.00	525.00	6,450.00
AUDIT-S	0.00	0.00	525.00	6,450.00
ADVERTISING-W	0.00	255.00	0.00	255.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	12.67	50.10	277.63	641.69
BANK FEES-S	12.66	50.09	277.62	641.69

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CHEMICALS-W	0.00	0.00	83.64	0.00
CHEMICALS-S	0.00	245.60	0.00	1,415.54
CHEMICALS-P	0.00	711.00	1,691.29	2,250.23
DEPRECIATION EXPENSE-W	9,083.33	8,314.50	81,749.97	74,830.50
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	86,249.97	67,682.25
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	25,499.97	25,338.78
DUES, FEES & SUBSCRIPTIONS-W	777.00	177.97	8,039.31	8,088.54
DUES, FEES & SUBSCRIPTIONS-S	0.00	177.98	4,536.32	4,734.81
ENGINEERING FEES-W	2,415.00	4,233.50	14,779.13	81,815.94
ENGINEERING FEES-S	0.00	566.50	4,683.10	139,279.07
ENGINEERING FEES-P	0.00	0.00	178.74	0.00
GAS, FUEL & OIL-W	359.04	793.15	4,435.29	4,255.15
GAS, FUEL & OIL-S	359.04	687.89	4,400.04	4,466.64
HEALTH INSURANCE-W	3,848.38	3,848.38	34,893.11	34,893.11
HEALTH INSURANCE-S	3,848.38	3,848.38	34,893.11	34,893.11
INTEREST EXPENSE-W	103.36	154.58	1,091.07	1,510.54
INTEREST EXPENSE-S	103.36	154.59	1,091.12	1,510.53
LAB SUPPLIES-W	0.00	55.00	0.00	55.00
LAB SUPPLIES-S	316.49	207.28	808.79	556.51
LEGAL EXPENSE-W	0.00	10.00	0.00	788.00
LEGAL EXPENSE-S	0.00	10.00	0.00	788.00
LIABILITY INSURANCE-P	0.00	0.00	162.98	0.00
MEALS EXPENSE-W	0.00	0.00	70.49	27.96
MEALS EXPENSE-S	0.00	0.00	93.65	27.96
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	665.45	1,683.03	4,548.04	7,711.15
OFFICE SUPPLIES-S	708.01	437.37	4,600.84	5,165.65
OFFICE SUPPLIES-P	0.00	36.15	174.02	36.15
OFFICE EQUIP LEASE-W	152.29	152.29	1,218.33	1,370.61
OFFICE EQUIP LEASE-S	152.30	152.30	1,218.39	1,370.70
OPERATING EXPENSE-W	1,092.76	915.00	9,083.48	9,189.64
OPERATING EXPENSE-S	1,253.11	915.02	10,060.24	9,601.42
OPERATING EXPENSE-P	0.00	0.00	748.58	291.57
PERS RETIREMENT-W	3,174.12	2,795.10	29,248.32	26,190.61
PERS RETIREMENT-S	3,174.12	2,795.09	29,248.48	26,191.69
PERMITS/LICENSES/FEES-W	0.00	49.00	383.89	5,876.74
PERMITS/LICENSES/FEES-S	0.00	49.00	19,393.41	17,828.98
PERMITS/LICENSES/FEES-P	0.00	0.00	1,649.81	884.86
PG&E PUMPING COSTS-W	11,379.21	8,665.34	136,535.97	115,792.33
PG&E PUMPING COSTS-S	10,119.75	8,979.54	89,205.80	80,780.89
PG&E OFFICE UTILITIES-W	394.17	507.87	2,744.62	3,154.73
PG&E OFFICE UTILITIES-S	394.18	507.87	2,744.68	3,154.73
PG&E POOL UTILITIES	123.97	209.76	8,116.71	8,115.56
PROFESSIONAL FEES-W	657.50	577.50	9,840.59	8,552.25
PROFESSIONAL FEES-S	560.00	647.50	10,179.12	8,677.25
PROFESSIONAL FEES-P	0.00	0.00	200.00	0.00
R&M INFRASTRUCTURE-W	85.53	6,044.29	6,451.22	19,990.05
R&M INFRASTRUCTURE-S	101.13	649.36	7,328.89	3,747.49
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	55.69	28.86	486.39	519.01
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.00
REPAIRS/MAINT BLDG-W	0.00	140.22	1,840.32	1,790.91
REPAIRS/MAINT BLDG-S	717.10	140.23	7,799.69	4,530.42
REPAIRS/MAINT BLDG-P	50.00	50.00	450.00	350.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
REPAIRS/MAINT EQUIP-W	229.40	9.14	6,886.24	2,422.62
REPAIRS/MAINT EQUIP-S	229.40	256.37	6,927.50	3,262.95
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.00
SEMINARS & EDUCATION-W	0.00	0.00	144.78	1,017.89
SEMINARS & EDUCATION-S	0.00	0.00	0.00	1,262.90
SEMINARS & EDUCATION-P	0.00	0.00	300.00	294.41
TOOLS-W	4.14	88.49	2,826.41	3,074.88
TOOLS-S	141.91	49.51	1,044.46	3,241.85
TOOLS-P	0.00	0.00	6.69	477.17
SOCIAL SECURITY TAXES-W	967.92	1,133.38	9,146.55	9,509.17
SOCIAL SECURITY TAXES-S	1,169.47	1,033.41	11,286.88	9,153.77
SOCIAL SECURITY TAXES-P	0.00	0.00	2,754.93	2,063.03
TELEPHONE-W	427.06	415.61	3,877.78	4,036.49
TELEPHONE-S	427.08	415.62	3,877.90	4,036.55
TESTING EXPENSE-W	275.40	128.00	1,923.20	1,933.80
TESTING EXPENSE-S	852.00	346.80	3,848.80	2,145.80
TRAVEL EXPENSE-W	0.00	0.00	0.00	36.33
TRAVEL EXPENSE-S	0.00	0.00	0.00	36.33
TRAVEL EXPENSE-P	0.00	0.00	0.00	457.11
VEHICLE REPAIRS & MAINT-W	57.55	34.02	1,864.19	3,515.78
VEHICLE REPAIRS & MAINT-S	57.55	34.04	1,864.33	3,515.94
WAGES & SALARIES PRODUCTION-W	11,580.79	12,404.85	106,792.42	96,746.50
WAGES & SALARIES PRODUCTION-S	13,188.80	10,867.10	119,861.21	95,264.23
WAGES & SALARIES PRODUCTION-P	0.00	0.00	33,243.94	34,802.32
OVERTIME PAID-W	308.26	667.87	1,914.13	2,985.17
OVERTIME PAID-S	1,335.76	895.31	15,274.07	11,938.29
OVERTIME PAID-P	0.00	0.00	965.39	1,530.25
SICK PAY-W	179.42	411.28	3,606.90	3,588.32
SICK PAY-S	179.42	411.27	3,606.86	3,588.27
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	193.73	608.30	4,508.22	9,298.13
VACATION PAY-S	193.73	608.30	4,508.18	9,298.06
STAND BY TIME PAID-W	390.00	390.00	3,907.50	3,952.50
STAND BY TIME PAID-S	390.00	390.00	3,907.50	3,952.50
WORKERS COMP-W	0.00	0.00	2,202.10	4,244.50
WORKERS COMP-S	0.00	0.00	1,662.81	3,205.03
WORKERS COMP-P	0.00	0.00	629.17	1,212.71
PENALTIES & FINES	0.00	0.00	564.66	40.00
Total Expenses	101,444.55	103,613.52	1,073,139.49	1,221,589.81
Net Income	\$ 8,402.56	\$ 2,387.48	\$ 101,212.97	\$ 37,193.07

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		371,431.12
Add: Cash Receipts		110,005.80
Less: Cash Disbursements		(75,647.86)
Add (Less) Other		<u>66.30</u>
Ending GL Balance		<u><u>405,855.36</u></u>
Ending Bank Balance		424,258.22
Add back deposits in transit		
	Mar 13, 2019	65.23
	Mar 31, 2019	2,266.86
	Mar 31, 2019	73.68
	Mar 31, 2019	255.11
	Mar 31, 2019	904.96
	Mar 31, 2019	<u>1,497.58</u>
Total deposits in transit		5,063.42
(Less) outstanding checks		
	Dec 13, 2018	28414 (45.00)
	Mar 7, 2019	28519 (200.00)
	Mar 14, 2019	28526 (10.00)
	Mar 21, 2019	28535 (650.00)
	Mar 21, 2019	28537 (50.00)
	Mar 28, 2019	28541 <u>(22,411.28)</u>
Total outstanding checks		(23,366.28)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>(100.00)</u>
Ending GL Balance		<u><u>405,855.36</u></u>

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
9686	3/1/19	STEPHANIE A. MCQUADE	10300.0	3,309.21
9686V	3/1/19	STEPHANIE A. MCQUADE	10300.0	-3,309.21
EFT	3/5/19	NOR CAL LABORERS	10300.0	7,260.00
28512	3/7/19	AT&T MOBILITY	10300.0	126.75
28513	3/7/19	BURNEY DISPOSAL	10300.0	657.13
28514	3/7/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28515	3/7/19	PAT NUGENT	10300.0	42.50
28516	3/7/19	DEBRA J. CRONE, CPA	10300.0	650.00
28517	3/7/19	FRONTIER COMMUNICATIONS	10300.0	832.36
28518	3/7/19	LABORERS LOCAL 185	10300.0	222.00
28519	3/7/19	STREAMLINE	10300.0	200.00
28520	3/7/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	18.40
28521	3/7/19	TESORO COMMERCIAL FLEET	10300.0	1,065.24
28522	3/7/19	DO IT BEST VALLEY HARDWARE	10300.0	16.61
9688	3/8/19	MIKE A. SKELLY	10300.0	2,154.06
9689	3/8/19	KEITH T. MOORE	10300.0	1,242.85
9690	3/8/19	WILLIE L. LYONS	10300.0	1,490.23
9691	3/8/19	MARGARITA ANGEL	10300.0	1,014.48
9692	3/8/19	AMANDA R. ROGERS	10300.0	1,286.31
9693	3/8/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9694	3/8/19	STEPHANIE A. MCQUADE	10300.0	1,089.38
EFT	3/11/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT1	3/11/19	CalPERS	10300.0	3,804.60
28523	3/14/19	AIR GAS USA	10300.0	51.07
28524	3/14/19	BASIC LABORATORY, INC.	10300.0	551.00
28525	3/14/19	PAT NUGENT	10300.0	52.50
28526	3/14/19	DEPT OF MOTOR VEHICLE	10300.0	10.00
28527	3/14/19	HOVIS HARDWARE	10300.0	589.21
28528	3/14/19	LAWSON PRODUCTS	10300.0	163.97
28529	3/14/19	LEO S. JONES PROPANE SERVICE, INC.	10300.0	25.69
28530	3/14/19	NAPA SIERRA	10300.0	396.27
28531	3/14/19	PACE ENGINEERING	10300.0	2,415.00
28532	3/14/19	USA BLUE BOOK	10300.0	488.97
Automatic	3/15/19	KS STATEBANK	10300.0	3,171.27
28533	3/21/19	ARAMARK	10300.0	781.08
28534	3/21/19	BASIC LABORATORY, INC.	10300.0	330.40
28535	3/21/19	DEBRA J. CRONE, CPA	10300.0	650.00
28536	3/21/19	CALIFORNIA RURAL WATER ASSOC.	10300.0	777.00
28537	3/21/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28538	3/21/19	OFFICE DEPOT	10300.0	265.73
28539	3/21/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	32.18
28540	3/21/19	FIRST NATIONAL BANK OMAHA	10300.0	672.60
1133	3/21/19	ANGELO CORPUS	10305.0	95.24
1134	3/21/19	BARBARA SCHNEIDER	10305.0	23.37
1135	3/21/19	JASON JENSEN	10305.0	120.31
1136	3/21/19	BLACKBERRY PATCH RESTAURANT	10305.0	11.96
9695	3/22/19	MIKE A. SKELLY	10300.0	2,283.09
9696	3/22/19	KEITH T. MOORE	10300.0	1,503.04
9697	3/22/19	WILLIE L. LYONS	10300.0	1,222.81
9698	3/22/19	MARGARITA ANGEL	10300.0	1,014.49
9699	3/22/19	AMANDA R. ROGERS	10300.0	1,286.31
9700	3/22/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9701	3/22/19	STEPHANIE A. MCQUADE	10300.0	1,048.79
EFT	3/22/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT1	3/22/19	PITNEY BOWES INC.	10300.0	106.95
EFT2	3/22/19	Pitney Bowes	10300.0	800.45
EFT	3/25/19	TAMCO	10300.0	304.59
28541	3/28/19	PG&E	10300.0	22,411.28

Check #	Date	Payee	Cash Account	Amount
Total				<u>75,898.74</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		31,140.36
Add: Cash Receipts		1,000.00
Less: Cash Disbursements		(250.88)
Add (Less) Other		<u>(8,142.43)</u>
Ending GL Balance		<u><u>23,747.05</u></u>
Ending Bank Balance		24,010.77
Add back deposits in transit		
	Mar 31, 2019	<u>100.00</u>
Total deposits in transit		100.00
(Less) outstanding checks		
	Jan 18, 2018	1088 (16.23)
	Feb 28, 2018	1092 (8.67)
	Mar 19, 2018	1095 (0.51)
	Sep 21, 2018	1116 (52.52)
	Oct 11, 2018	1118 (5.91)
	Dec 13, 2018	1123 (7.39)
	Jan 24, 2019	1129 (80.03)
	Feb 14, 2019	1131 (36.82)
	Mar 21, 2019	1134 (23.37)
	Mar 21, 2019	1135 (120.31)
	Mar 21, 2019	1136 <u>(11.96)</u>
Total outstanding checks		(363.72)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>23,747.05</u></u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		246,717.60
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		246,717.60
Ending Bank Balance		246,717.60
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		246,717.60

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Nine Months Ending March 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	27,995.20	309,565.37
COMMERCIAL INCOME-W	17,281.60	238,191.82
MISCELLANEOUS INCOME - W	0.00	0.03
OTHER BILLED INCOME-W	502.71	24,356.72
SERVICE CHARGE INCOME-W	412.50	1,750.00
LATE FEE INCOME-W	1,010.00	8,738.68
INTEREST INCOME-W	0.00	1,237.50
TOTAL REVENUES	<u>47,202.01</u>	<u>583,840.12</u>
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	525.00
BANK FEES-W	12.67	277.63
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	9,083.33	81,749.97
DUES, FEES & SUBSCRIPTIONS-W	777.00	8,039.31
ENGINEERING FEES-W	2,415.00	14,779.13
GAS, FUEL & OIL-W	359.04	4,435.29
HEALTH INSURANCE-W	3,848.38	34,893.11
INTEREST EXPENSE-W	103.36	1,091.07
MEALS EXPENSE-W	0.00	70.49
OFFICE SUPPLIES-W	665.45	4,548.04
OFFICE EQUIP LEASE-W	152.29	1,218.33
OPERATING EXPENSE-W	1,092.76	9,083.48
PERS RETIREMENT-W	3,174.12	29,248.32
PERMITS/LICENSES/FEES-W	0.00	383.89
PG&E PUMPING COSTS-W	11,379.21	136,535.97
PG&E OFFICE UTILITIES-W	394.17	2,744.62
PROFESSIONAL FEES-W	657.50	9,840.59
R&M INFRASTRUCTURE-W	85.53	6,451.22
RENTAL OF EQUIPMENT-W	55.69	486.39
REPAIRS/MAINT BLDG-W	0.00	1,840.32
REPAIRS/MAINT EQUIP-W	229.40	6,886.24
SEMINARS & EDUCATION-W	0.00	144.78
TOOLS-W	4.14	2,826.41
SOCIAL SECURITY TAXES-W	967.92	9,146.55
TELEPHONE-W	427.06	3,877.78
TESTING EXPENSE-W	275.40	1,923.20
VEHICLE REPAIRS & MAINT-W	57.55	1,864.19
WAGES & SALARIES PRODUCTION-W	11,580.79	106,792.42
OVERTIME PAID-W	308.26	1,914.13
SICK PAY-W	179.42	3,606.90
VACATION PAY-W	193.73	4,508.22
STAND BY TIME PAID-W	390.00	3,907.50
WORKERS COMP-W	0.00	2,202.10
PENALTIES & FINES	0.00	564.66
TOTAL EXPENSES	<u>48,869.17</u>	<u>498,490.89</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>(\$ 1,667.16)</u>	<u>\$ 85,349.23</u>

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Nine Months Ending March 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,832.38	394,682.71
COMMERCIAL INCOME-S	8,530.15	82,280.35
MISCELLANEOUS INCOME - S	0.00	0.03
OTHER BILLED INCOME-S	0.00	12,087.00
SERVICE CHARGE INCOME-S	412.50	1,750.00
INTEREST INCOME-S	0.00	684.13
TOTAL REVENUES	52,775.03	491,484.22
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	525.00
BANK FEES-S	12.66	277.62
DEPRECIATION EXPENSE-S	9,583.33	86,249.97
DUES, FEES & SUBSCRIPTIONS-S	0.00	4,536.32
ENGINEERING FEES-S	0.00	4,683.10
GAS, FUEL & OIL-S	359.04	4,400.04
HEALTH INSURANCE-S	3,848.38	34,893.11
INTEREST EXPENSE-S	103.36	1,091.12
LAB SUPPLIES-S	316.49	808.79
MEALS EXPENSE-S	0.00	93.65
MISC EXPENSE-S	0.00	22.50
OFFICE SUPPLIES-S	708.01	4,600.84
OFFICE EQUIP LEASE-S	152.30	1,218.39
OPERATING EXPENSE-S	1,253.11	10,060.24
PERS RETIREMENT-S	3,174.12	29,248.48
PERMITS/LICENSES/FEES-S	0.00	19,393.41
PG&E PUMPING COSTS-S	10,119.75	89,205.80
PG&E OFFICE UTILITIES-S	394.18	2,744.68
PROFESSIONAL FEES-S	560.00	10,179.12
R&M INFRASTRUCTURE-S	101.13	7,328.89
RENTAL OF EQUIPMENT-S	0.00	53.63
REPAIRS/MAINT BLDG-S	717.10	7,799.69
REPAIRS/MAINT EQUIP-S	229.40	6,927.50
TOOLS-S	141.91	1,044.46
SOCIAL SECURITY TAXES-S	1,169.47	11,286.88
TELEPHONE-S	427.08	3,877.90
TESTING EXPENSE-S	852.00	3,848.80
VEHICLE REPAIRS & MAINT-S	57.55	1,864.33
WAGES & SALARIES PRODUCTION-S	13,188.80	119,861.21
OVERTIME PAID-S	1,335.76	15,274.07
SICK PAY-S	179.42	3,606.86
VACATION PAY-S	193.73	4,508.18
STAND BY TIME PAID-S	390.00	3,907.50
WORKERS COMP-S	0.00	1,662.81
TOTAL EXPENSES	49,568.08	497,084.89
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 3,206.95	(\$ 5,600.67)

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Nine Months Ending March 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,269.50	74,522.61
COMMERCIAL INCOME-P	1,028.32	9,222.22
SWIMMING LESSONS	0.00	4,380.00
MOMMY & ME	0.00	80.00
LITTLE SWIMMERS	0.00	46.00
NIGHT SWIM	0.00	1,072.00
GATE FEES-P	0.00	2,022.00
POOL PASS PURCHASES	0.00	130.00
LIFE GUARD LESSONS	0.00	100.00
VENDING INCOME-P	0.00	668.50
REPLACEMENT PASSES-P	0.00	40.00
AQUATIC PASS	0.00	730.00
POOL DONATIONS	572.25	1,387.25
POOL RENTAL FEES	0.00	4,124.50
INTEREST INCOME-P	0.00	503.04
	<hr/>	
TOTAL REVENUES	9,870.07	99,028.12
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<u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	1,691.29
DEPRECIATION EXPENSE-P	2,833.33	25,499.97
ENGINEERING FEES-P	0.00	178.74
LIABILITY INSURANCE-P	0.00	162.98
OFFICE EXPENSE-P	0.00	174.02
OPERATING EXPENSE-P	0.00	748.58
PERMITS/LICENSES/FEES-P	0.00	1,649.81
PG&E POOL UTILITIES	123.97	8,116.71
PROFESSIONAL FEES-P	0.00	200.00
REPAIRS/MAINT BLDG-P	50.00	450.00
REPAIRS/MAINT EQUIP-P	0.00	670.49
SEMINARS & EDUCATION-P	0.00	300.00
TOOLS-P	0.00	6.69
SOCIAL SECURITY TAXES-P	0.00	2,754.93
WAGES & SALARIES PRODUCTION-P	0.00	33,243.94
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	0.00	629.17
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TOTAL EXPENSES	3,007.30	77,563.71
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NET INCOME <LOSS> FROM POOL OPERATIONS	\$ 6,862.77	\$ 21,464.41
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