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March 15, 2019

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, 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 February are \$109,164.90
2. Total Expenses for the period are \$120,154.87
3. Net Income (Loss) for the period is (\$10,989.97)
4. YTD Revenue is \$1,064,455.35
5. YTD Expenses are \$970,913.86
6. YTD Net Income (Loss) is \$93,541.49
7. The reconciled checking balance is \$371,531.12

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, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		371,531.12
CASH IN BANK - CUST DEPOSITS		31,140.36
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		121,413.65
RETURNED CHECK		115.91
RETURNED CHECK		282.24
RETURNED CHECK		48.00
AR COMP GEN LATE FEES		<u>10,561.91</u>

Total Current Assets

1,130,992.39

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	(2,579,585.64)	
ACCUMULATED DEPRECIATION-S	(3,353,809.64)	
ACCUMULATED DEPRECIATION-P	<u>(678,589.64)</u>	
Total Property and Equipment		4,371,253.36
Other Assets		
DEFERRED OUTFLOWS-W	91,567.00	
DEFERRED OUTFLOWS-S	90,469.00	
DEFERRED OUTFLOWS-P	<u>35,005.00</u>	
Total Other Assets		<u>217,041.00</u>
Total Assets		<u>\$ 5,719,286.75</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 11,618.42	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED PAYROLL PAYABLE	4,555.26	
ACCRUED VACATION PAYABLE	19,619.21	
INSURANCE WITHHOLDINGS	(408.00)	
FEDERAL WITHHELD PAYABLE	314.57	
FICA TAXES PAYABLE W-S-P	697.22	
STATE WITHHELD PAYABLE	89.52	
SDI WITHHELD PAYABLE	45.64	
UNION DUES	204.00	
CAL- PERS	455.09	
CUSTOMER DEPOSITS-W	7,109.59	
CUSTOMER DEPOSITS-S	12,367.34	
CUSTOMER DEPOSITS-P	2,666.00	
DEFERRED REVENUE - P	<u>7,130.00</u>	
Total Current Liabilities		101,780.59
Long-Term Liabilities		
LOAN - KS STATE BANK	35,115.20	
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	<u>17,535.00</u>	
Total Long-Term Liabilities		<u>869,524.20</u>

Total Liabilities		971,304.79
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	239,919.29	
Net Income	<u>93,541.49</u>	
Total Capital		<u>4,747,981.96</u>
Total Liabilities & Capital		<u>\$ 5,719,286.75</u>

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 26,265.90	24.06	\$ 281,570.17	26.45
RESIDENTIAL INCOME-S	43,930.58	40.24	350,850.33	32.96
RESIDENTIAL INCOME-P	8,309.15	7.61	66,253.11	6.22
COMMERCIAL INCOME-W	19,450.99	17.82	220,910.22	20.75
COMMERCIAL INCOME-S	8,287.70	7.59	73,750.20	6.93
COMMERCIAL INCOME-P	1,010.58	0.93	8,193.90	0.77
SWIMMING LESSONS	0.00	0.00	4,380.00	0.41
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	0.10
GATE FEES-P	0.00	0.00	2,022.00	0.19
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	0.07
POOL DONATIONS	725.00	0.66	815.00	0.08
POOL RENTAL FEES	0.00	0.00	4,124.50	0.39
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	25.00	0.02	23,854.01	2.24
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	1.14
SERVICE CHARGE INCOME-W	100.00	0.09	1,312.50	0.12
SERVICE CHARGE INCOME-S	100.00	0.09	1,312.50	0.12
LATE FEE INCOME-W	960.00	0.88	7,728.68	0.73
INTEREST INCOME-W	0.00	0.00	1,237.50	0.12
INTEREST INCOME-S	0.00	0.00	684.13	0.06
INTEREST INCOME-P	0.00	0.00	503.04	0.05
	<u>109,164.90</u>	<u>100.00</u>	<u>1,064,455.35</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit				
	<u>109,164.90</u>	<u>100.00</u>	<u>1,064,455.35</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	525.00	0.05
AUDIT-S	0.00	0.00	525.00	0.05
BANK FEES-W	0.00	0.00	264.96	0.02
BANK FEES-S	0.00	0.00	264.96	0.02
CHEMICALS-W	0.00	0.00	83.64	0.01
CHEMICALS-P	0.00	0.00	1,691.29	0.16
DEPRECIATION EXPENSE-W	9,083.33	8.32	72,666.64	6.83
DEPRECIATION EXPENSE-S	9,583.33	8.78	76,666.64	7.20
DEPRECIATION EXPENSE-P	2,833.33	2.60	22,666.64	2.13
DUES, FEES & SUBSCRIPTIONS-W	174.99	0.16	7,262.31	0.68

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-S	175.00	0.16	4,536.32	0.43
ENGINEERING FEES-W	3,449.50	3.16	12,364.13	1.16
ENGINEERING FEES-S	0.00	0.00	4,683.10	0.44
ENGINEERING FEES-P	0.00	0.00	178.74	0.02
GAS, FUEL & OIL-W	532.62	0.49	4,076.25	0.38
GAS, FUEL & OIL-S	532.62	0.49	4,041.00	0.38
HEALTH INSURANCE-W	3,848.38	3.53	31,044.73	2.92
HEALTH INSURANCE-S	3,848.38	3.53	31,044.73	2.92
INTEREST EXPENSE-W	107.69	0.10	987.71	0.09
INTEREST EXPENSE-S	107.70	0.10	987.76	0.09
LAB SUPPLIES-S	191.54	0.18	492.30	0.05
LIABILITY INSURANCE-P	0.00	0.00	162.98	0.02
MEALS EXPENSE-W	0.00	0.00	70.49	0.01
MEALS EXPENSE-S	12.05	0.01	93.65	0.01
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	1,218.31	1.12	3,882.59	0.36
OFFICE SUPPLIES-S	1,218.38	1.12	3,892.83	0.37
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.02
OFFICE EQUIP LEASE-W	152.29	0.14	1,066.04	0.10
OFFICE EQUIP LEASE-S	152.30	0.14	1,066.09	0.10
OPERATING EXPENSE-W	520.95	0.48	7,600.18	0.71
OPERATING EXPENSE-S	825.37	0.76	8,416.59	0.79
OPERATING EXPENSE-P	5.77	0.01	748.58	0.07
PERS RETIREMENT-W	3,174.11	2.91	26,074.20	2.45
PERS RETIREMENT-S	3,174.13	2.91	26,074.36	2.45
PERMITS/LICENSES/FEES-W	5.00	0.00	383.89	0.04
PERMITS/LICENSES/FEES-S	5.00	0.00	19,393.41	1.82
PERMITS/LICENSES/FEES-P	726.61	0.67	1,649.81	0.15
PG&E PUMPING COSTS-W	13,526.35	12.39	125,156.76	11.76
PG&E PUMPING COSTS-S	11,686.60	10.71	79,086.05	7.43
PG&E OFFICE UTILITIES-W	478.98	0.44	2,350.45	0.22
PG&E OFFICE UTILITIES-S	478.99	0.44	2,350.50	0.22
PG&E POOL UTILITIES	75.56	0.07	7,992.74	0.75
PROFESSIONAL FEES-W	566.27	0.52	9,183.09	0.86
PROFESSIONAL FEES-S	586.28	0.54	9,619.12	0.90
PROFESSIONAL FEES-P	0.00	0.00	200.00	0.02
R&M INFRASTRUCTURE-W	570.12	0.52	6,365.69	0.60
R&M INFRASTRUCTURE-S	528.63	0.48	7,227.76	0.68
RENTAL OF EQUIPMENT-W	51.07	0.05	430.70	0.04
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.01
REPAIRS/MAINT BLDG-W	17.40	0.02	1,840.32	0.17
REPAIRS/MAINT BLDG-S	2,661.77	2.44	7,082.59	0.67
REPAIRS/MAINT BLDG-P	50.00	0.05	400.00	0.04
REPAIRS/MAINT EQUIP-W	64.60	0.06	6,656.84	0.63
REPAIRS/MAINT EQUIP-S	102.86	0.09	6,698.10	0.63
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.06
SEMINARS & EDUCATION-W	144.78	0.13	144.78	0.01
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.03
TOOLS-W	66.83	0.06	2,822.27	0.27
TOOLS-S	435.66	0.40	902.55	0.08
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	1,143.58	1.05	8,178.63	0.77
SOCIAL SECURITY TAXES-S	1,451.61	1.33	10,117.41	0.95
SOCIAL SECURITY TAXES-P	336.67	0.31	2,754.93	0.26
TELEPHONE-W	479.55	0.44	3,450.72	0.32

	Current Month		Year to Date	
TELEPHONE-S	479.56	0.44	3,450.82	0.32
TESTING EXPENSE-W	134.40	0.12	1,647.80	0.15
TESTING EXPENSE-S	0.00	0.00	2,996.80	0.28
VEHICLE REPAIRS & MAINT-W	26.61	0.02	1,806.64	0.17
VEHICLE REPAIRS & MAINT-S	26.62	0.02	1,806.78	0.17
WAGES & SALARIES PRODUCTION-W	13,829.75	12.67	95,211.63	8.94
WAGES & SALARIES PRODUCTION-S	16,336.26	14.96	106,672.41	10.02
WAGES & SALARIES PRODUCTION-P	4,400.75	4.03	33,243.94	3.12
OVERTIME PAID-W	97.60	0.09	1,605.87	0.15
OVERTIME PAID-S	1,618.32	1.48	13,938.31	1.31
OVERTIME PAID-P	0.00	0.00	965.39	0.09
SICK PAY-W	401.00	0.37	3,427.48	0.32
SICK PAY-S	401.00	0.37	3,427.44	0.32
SICK PAY-P	0.00	0.00	121.00	0.01
VACATION PAY-W	207.58	0.19	4,314.49	0.41
VACATION PAY-S	207.58	0.19	4,314.45	0.41
STAND BY TIME PAID-W	412.50	0.38	3,517.50	0.33
STAND BY TIME PAID-S	412.50	0.38	3,517.50	0.33
WORKERS COMP-W	0.00	0.00	2,202.10	0.21
WORKERS COMP-S	0.00	0.00	1,662.81	0.16
WORKERS COMP-P	0.00	0.00	629.17	0.06
PENALTIES & FINES	0.00	0.00	564.66	0.05
	<u>120,154.87</u>	<u>110.07</u>	<u>970,913.86</u>	<u>91.21</u>
Total Expenses				
Net Income	<u>(\$ 10,989.97)</u>	<u>(10.07)</u>	<u>\$ 93,541.49</u>	<u>8.79</u>

BURNEY WATER DISTRICT
Income Statement
For the Eight Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 26,265.90	\$ 28,166.73	\$ 281,570.17	\$ 283,473.11
RESIDENTIAL INCOME-S	43,930.58	44,332.18	350,850.33	354,958.34
RESIDENTIAL INCOME-P	8,309.15	8,228.31	66,253.11	66,062.39
GRANT MONEY-S	0.00	0.00	0.00	126,817.00
COMMERCIAL INCOME-W	19,450.99	22,114.23	220,910.22	202,571.51
COMMERCIAL INCOME-S	8,287.70	8,895.30	73,750.20	77,931.76
COMMERCIAL INCOME-P	1,010.58	1,038.00	8,193.90	8,405.64
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	725.00	200.00	815.00	340.00
POOL RENTAL FEES	0.00	0.00	4,124.50	2,585.75
MISCELLANEOUS INCOME - W	0.00	0.00	0.03	1.14
MISCELLANEOUS INCOME - S	0.00	0.00	0.03	0.00
MISCELLANEOUS INCOME - P	0.00	0.00	0.00	125.00
OTHER BILLED INCOME-W	25.00	50.00	23,854.01	3,200.00
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	2,450.00
SERVICE CHARGE INCOME-W	100.00	75.00	1,312.50	1,687.50
SERVICE CHARGE INCOME-S	100.00	75.00	1,312.50	1,687.50
LATE FEE INCOME-W	960.00	990.00	7,728.68	8,190.00
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	109,164.90	114,164.75	1,064,455.35	1,152,781.88
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	109,164.90	114,164.75	1,064,455.35	1,152,781.88
Expenses				
AUDIT-W	0.00	0.00	525.00	6,450.00
AUDIT-S	0.00	0.00	525.00	6,450.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	0.00	71.28	264.96	591.59
BANK FEES-S	0.00	71.27	264.96	591.60
CHEMICALS-W	0.00	0.00	83.64	0.00

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
CHEMICALS-S	0.00	0.00	0.00	1,169.94
CHEMICALS-P	0.00	0.00	1,691.29	1,539.23
DEPRECIATION EXPENSE-W	9,083.33	8,314.50	72,666.64	66,516.00
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	76,666.64	60,162.00
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	22,666.64	22,523.36
DUES, FEES & SUBSCRIPTIONS-W	174.99	174.99	7,262.31	7,910.57
DUES, FEES & SUBSCRIPTIONS-S	175.00	175.00	4,536.32	4,556.83
ENGINEERING FEES-W	3,449.50	11,554.13	12,364.13	77,582.44
ENGINEERING FEES-S	0.00	2,811.25	4,683.10	138,712.57
ENGINEERING FEES-P	0.00	0.00	178.74	0.00
GAS, FUEL & OIL-W	532.62	1,085.98	4,076.25	3,462.00
GAS, FUEL & OIL-S	532.62	834.39	4,041.00	3,778.75
HEALTH INSURANCE-W	3,848.38	3,848.38	31,044.73	31,044.73
HEALTH INSURANCE-S	3,848.38	3,848.38	31,044.73	31,044.73
INTEREST EXPENSE-W	107.69	158.77	987.71	1,355.96
INTEREST EXPENSE-S	107.70	158.77	987.76	1,355.94
LAB SUPPLIES-S	191.54	0.00	492.30	349.23
LEGAL EXPENSE-W	0.00	10.00	0.00	778.00
LEGAL EXPENSE-S	0.00	10.00	0.00	778.00
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	12.05	0.00	93.65	27.96
MISC EXPENSE-S	0.00	0.00	22.50	0.00
OFFICE SUPPLIES-W	1,218.31	214.54	3,882.59	6,028.12
OFFICE SUPPLIES-S	1,218.38	214.56	3,892.83	4,728.28
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	1,066.04	1,218.32
OFFICE EQUIP LEASE-S	152.30	152.30	1,066.09	1,218.40
OPERATING EXPENSE-W	520.95	1,545.90	7,600.18	8,274.64
OPERATING EXPENSE-S	825.37	1,263.07	8,416.59	8,686.40
OPERATING EXPENSE-P	5.77	0.00	748.58	291.57
PERS RETIREMENT-W	3,174.11	3,442.48	26,074.20	23,395.51
PERS RETIREMENT-S	3,174.13	3,442.50	26,074.36	23,396.60
PERMITS/LICENSES/FEES-W	5.00	0.00	383.89	5,827.74
PERMITS/LICENSES/FEES-S	5.00	0.00	19,393.41	17,779.98
PERMITS/LICENSES/FEES-P	726.61	0.00	1,649.81	884.86
PG&E PUMPING COSTS-W	13,526.35	21,877.41	125,156.76	107,126.99
PG&E PUMPING COSTS-S	11,686.60	18,643.63	79,086.05	71,801.35
PG&E OFFICE UTILITIES-W	478.98	999.81	2,350.45	2,646.86
PG&E OFFICE UTILITIES-S	478.99	999.81	2,350.50	2,646.86
PG&E POOL UTILITIES	75.56	350.68	7,992.74	7,905.80
PROFESSIONAL FEES-W	566.27	557.50	9,183.09	7,974.75
PROFESSIONAL FEES-S	586.28	627.50	9,619.12	8,029.75
PROFESSIONAL FEES-P	0.00	0.00	200.00	0.00
R&M INFRASTRUCTURE-W	570.12	1,300.19	6,365.69	13,945.76
R&M INFRASTRUCTURE-S	528.63	928.82	7,227.76	3,098.13
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	51.07	26.73	430.70	490.15
RENTAL OF EQUIPMENT-S	0.00	0.00	53.63	0.00
REPAIRS/MAINT BLDG-W	17.40	513.77	1,840.32	1,650.69
REPAIRS/MAINT BLDG-S	2,661.77	594.77	7,082.59	4,390.19
REPAIRS/MAINT BLDG-P	50.00	0.00	400.00	300.00
REPAIRS/MAINT EQUIP-W	64.60	111.27	6,656.84	2,413.48
REPAIRS/MAINT EQUIP-S	102.86	111.28	6,698.10	3,006.58

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.00
SEMINARS & EDUCATION-W	144.78	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	66.83	14.14	2,822.27	2,986.39
TOOLS-S	435.66	43.73	902.55	3,192.34
TOOLS-P	0.00	0.00	6.69	477.17
SOCIAL SECURITY TAXES-W	1,143.58	983.54	8,178.63	8,375.79
SOCIAL SECURITY TAXES-S	1,451.61	1,149.08	10,117.41	8,120.36
SOCIAL SECURITY TAXES-P	336.67	3.68	2,754.93	2,063.03
TELEPHONE-W	479.55	394.51	3,450.72	3,620.88
TELEPHONE-S	479.56	394.52	3,450.82	3,620.93
TESTING EXPENSE-W	134.40	160.00	1,647.80	1,805.80
TESTING EXPENSE-S	0.00	605.60	2,996.80	1,799.00
TRAVEL EXPENSE-W	0.00	5.30	0.00	36.33
TRAVEL EXPENSE-S	0.00	5.30	0.00	36.33
TRAVEL EXPENSE-P	0.00	163.90	0.00	457.11
VEHICLE REPAIRS & MAINT-W	26.61	0.00	1,806.64	3,481.76
VEHICLE REPAIRS & MAINT-S	26.62	0.00	1,806.78	3,481.90
WAGES & SALARIES PRODUCTION-W	13,829.75	11,175.44	95,211.63	84,341.65
WAGES & SALARIES PRODUCTION-S	16,336.26	12,072.28	106,672.41	84,397.13
WAGES & SALARIES PRODUCTION-P	4,400.75	47.39	33,243.94	34,802.32
OVERTIME PAID-W	97.60	260.82	1,605.87	2,317.30
OVERTIME PAID-S	1,618.32	1,528.13	13,938.31	11,042.98
OVERTIME PAID-P	0.00	0.00	965.39	1,530.25
SICK PAY-W	401.00	326.33	3,427.48	3,177.04
SICK PAY-S	401.00	326.32	3,427.44	3,177.00
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	207.58	681.67	4,314.49	8,689.83
VACATION PAY-S	207.58	681.67	4,314.45	8,689.76
STAND BY TIME PAID-W	412.50	412.50	3,517.50	3,562.50
STAND BY TIME PAID-S	412.50	412.50	3,517.50	3,562.50
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	120,154.87	133,381.92	970,913.86	1,117,976.29
Net Income	(\$ 10,989.97)	(\$ 19,217.17)	\$ 93,541.49	\$ 34,805.59

BURNEY WATER DISTRICT

Account Reconciliation

As of Feb 28, 2019

10300.0 - CASH IN BANK

Bank Statement Date: February 28, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			607,870.03
Add: Cash Receipts			131,422.81
Less: Cash Disbursements			(131,209.75)
Add (Less) Other			<u>(236,551.97)</u>
Ending GL Balance			<u><u>371,531.12</u></u>
Ending Bank Balance			441,499.60
Add back deposits in transit			
	Feb 28, 2019		1,652.61
	Feb 28, 2019		2,215.71
	Feb 28, 2019		412.79
	Feb 28, 2019		275.42
	Feb 28, 2019		392.68
	Feb 28, 2019		<u>269.34</u>
Total deposits in transit			5,218.55
(Less) outstanding checks			
	Dec 13, 2018	28414	(45.00)
	Feb 7, 2019	28481	(233.74)
	Feb 14, 2019	28492	(10.08)
	Feb 21, 2019	28494	(175.00)
	Feb 21, 2019	28496	(50.00)
	Feb 21, 2019	28498	(917.21)
	Feb 21, 2019	28500	(234.75)
	Feb 21, 2019	28501	(127.55)
	Feb 28, 2019	28505	(725.00)
	Feb 28, 2019	28506	(134.40)
	Feb 28, 2019	28507	(515.20)
	Feb 28, 2019	28508	(345.57)
	Feb 28, 2019	28509	(30.51)
	Feb 28, 2019	28510	(26,246.48)
	Feb 28, 2019	28511	(34,243.00)
	Feb 28, 2019	9685	(5,359.77)
	Feb 27, 2019	9687	<u>(3,309.21)</u>
Total outstanding checks			(72,702.47)
Add (Less) Other			
	Feb 28, 2019	AJE 0219-18	(299.35)
	Feb 28, 2019	AJE 0219-18	<u>(2,085.21)</u>
Total other			(2,384.56)
Unreconciled difference			<u>(100.00)</u>
Ending GL Balance			<u><u>371,531.12</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Feb 1, 2019 to Feb 28, 2019

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	2/5/19	NOR CAL LABORERS	10300.0	6,840.00
28471	2/7/19	AT&T MOBILITY	10300.0	124.93
28472	2/7/19	BACKFLOW APPARATUS & VALVE CO	10300.0	123.54
28473	2/7/19	BURNEY DISPOSAL	10300.0	657.13
28474	2/7/19	PAT NUGENT	10300.0	671.93
28475	2/7/19	COOK CONCRETE	10300.0	699.27
28476	2/7/19	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	180.00
28477	2/7/19	FERGUSON ENTERPRISES INC #1423	10300.0	412.41
28478	2/7/19	FRONTIER COMMUNICATIONS	10300.0	766.77
28479	2/7/19	LABORERS LOCAL 185	10300.0	222.00
28480	2/7/19	STREAMLINE	10300.0	200.00
28481	2/7/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	233.74
28482	2/7/19	TESORO COMMERCIAL FLEET	10300.0	1,286.25
28483	2/7/19	DO IT BEST VALLEY HARDWARE	10300.0	274.52
9671	2/8/19	MIKE A. SKELLY	10300.0	2,170.18
9672	2/8/19	KEITH T. MOORE	10300.0	1,425.78
9673	2/8/19	WILLIE L. LYONS	10300.0	1,222.81
9674	2/8/19	MARGARITA ANGEL	10300.0	1,014.48
9675	2/8/19	AMANDA R. ROGERS	10300.0	1,286.31
9676	2/8/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9677	2/8/19	STEPHANIE A. MCQUADE	10300.0	1,048.79
EFT	2/11/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT1	2/11/19	CalPERS	10300.0	3,804.60
28484	2/14/19	AMERICAN DOOR	10300.0	2,260.00
28485	2/14/19	ARAMARK	10300.0	987.15
28486	2/14/19	ED STAUB & SONS	10300.0	8.17
28487	2/14/19	HOVIS HARDWARE	10300.0	638.72
28488	2/14/19	LAWSON PRODUCTS	10300.0	47.67
28489	2/14/19	NAPA SIERRA	10300.0	170.82
28490	2/14/19	PACE ENGINEERING	10300.0	3,449.50
28491	2/14/19	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	984.19
28492	2/14/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	10.08
1131	2/14/19	ISAIAH TIRAN	10305.0	36.82
1132	2/14/19	STEPHEN PARKER	10305.0	101.50
EFT	2/19/19	Pitney Bowes, Inc.	10300.0	280.14
Automatic	2/19/19	KS STATEBANK	10300.0	3,171.27
28493	2/21/19	AIR GAS USA	10300.0	55.69
28494	2/21/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28495	2/21/19	CED	10300.0	750.90
28496	2/21/19	MOUSEMAN PEST CONTROL	10300.0	50.00
28497	2/21/19	OFFICE DEPOT	10300.0	112.23
28498	2/21/19	PACKWAY MATERIALS, INC	10300.0	917.21
28499	2/21/19	RR DONNELLEY	10300.0	661.25
28500	2/21/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	234.75
28501	2/21/19	USA NORTH 811	10300.0	127.55
28502	2/21/19	FIRST NATIONAL BANK OMAHA	10300.0	1,399.51
9678	2/22/19	MIKE A. SKELLY	10300.0	2,173.48
9679	2/22/19	KEITH T. MOORE	10300.0	1,525.74
9680	2/22/19	WILLIE L. LYONS	10300.0	1,513.65
9681	2/22/19	MARGARITA ANGEL	10300.0	1,014.48
9682	2/22/19	AMANDA R. ROGERS	10300.0	1,286.31
9683	2/22/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9684	2/22/19	STEPHANIE A. MCQUADE	10300.0	1,048.79
EFT	2/22/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT	2/22/19	Pitney Bowes, Inc.	10300.0	705.50
EFT	2/25/19	TAMCO	10300.0	304.59
28503	2/26/19	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	448.19
28504	2/26/19	SHASTA COUNTY DEPT OF RESOURCE MGMT	10300.0	278.42

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See Engagement Letter Dated June 30, 2011

Check #	Date	Payee	Cash Account	Amount
9687	2/27/19	STEPHANIE A. MCQUADE	10300.0	3,309.21
9685	2/28/19	STEPHANIE A. MCQUADE	10300.0	5,359.77
28505	2/28/19	AIELLO, GOODRICH & TEUSCHER	10300.0	725.00
28506	2/28/19	BASIC LABORATORY, INC.	10300.0	134.40
28507	2/28/19	Bullert Industrial Electric, Inc	10300.0	515.20
28508	2/28/19	GRAINGER	10300.0	345.57
28509	2/28/19	OFFICE DEPOT	10300.0	30.51
28510	2/28/19	PG&E	10300.0	26,246.48
28511	2/28/19	SHASTA COUNTY AUDITOR/CONTROLLER	10300.0	34,243.00
Total				<u>131,348.07</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Feb 28, 2019
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: February 28, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		30,378.68
Add: Cash Receipts		1,133.09
Less: Cash Disbursements		(138.32)
Add (Less) Other		<u>(233.09)</u>
Ending GL Balance		<u><u>31,140.36</u></u>
Ending Bank Balance		31,248.44
Add back deposits in transit		
	Feb 28, 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	<u>1131 (36.82)</u>
Total outstanding checks		(208.08)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>31,140.36</u></u>

BURNEY WATER DISTRICT
Account Reconciliation
As of Feb 28, 2019
10310.0 - CASH IN BANK - CAPITAL IMP
Bank Statement Date: February 28, 2019

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	20,290.68
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>226,426.92</u>
Ending GL Balance	<u><u>246,717.60</u></u>
Ending Bank Balance	246,717.60
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>246,717.60</u></u>