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October 22, 2018

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

We have compiled the accompanying financial statements for the period ending September, 2018. 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 \$133,383.43
2. Total Expenses for the period are \$127,677.03
3. Net Income (Loss) for the period is \$5,706.40
4. YTD Revenue is \$461,334.68
5. YTD Expenses are \$404,157.17
6. YTD Net Income (Loss) is \$57,177.51
7. The reconciled checking balance is \$438,817.90

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, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		438,817.90
CASH IN BANK - CUST DEPOSITS		27,374.89
CASH IN BANK - CAPITAL IMP		20,290.68
CASH IN BANK - DEBIT SRV RESER		100.00
CASH IN BANK - DEPREC RESERVE		100.00
CASH IN BANK-USDA CONSTRUCTION		100.00
ACH CLEARING		100.02
CASH FUND 492-W		104,798.42
WASHBURN PARCEL FUND 488-W		1,068.76
CASH FUND 494-W		57,844.11
CASH FUND 494-S		57,382.86
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,897.76
CASH FISCAL AGENT FUND 495-P		78,700.42
CASH FISCAL AGENT FUND 493-S		24,215.83
CAPACITY IMPROVEMENT-W 496		153.26
CAPACITY IMPROVEMENT SWR 489		170.33
ACCOUNTS RECEIVABLE		193,376.79
RETURNED CHECK		127.54
RETURNED CHECK		195.64
RETURNED CHECK		30.00
AR COMP GEN LATE FEES		10,414.64

Total Current Assets

1,041,316.95

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		134,821.27
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	257,062.03	
WORK IN PROGRESS - POOL	1,000.00	
ACCUMULATED DEPRECIATION-W	(2,526,627.99)	
ACCUMULATED DEPRECIATION-S	(3,279,831.99)	
ACCUMULATED DEPRECIATION-P	<u>(663,988.03)</u>	
Total Property and Equipment		4,518,466.30
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><u>\$ 5,776,824.25</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 44,193.88	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(50.94)	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	204.00	
CAL- PERS	536.58	
CUSTOMER DEPOSITS-W	8,017.59	
CUSTOMER DEPOSITS-S	12,552.34	
CUSTOMER DEPOSITS-P	2,728.00	
DEFERRED REVENUE - P	<u>57,130.00</u>	
Total Current Liabilities		181,020.26
Long-Term Liabilities		
LOAN - KS STATE BANK	50,928.13	
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>885,337.13</u>
Total Liabilities		1,066,357.39
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	238,768.17	
Net Income	<u>57,177.51</u>	
Total Capital		<u>4,710,466.86</u>
Total Liabilities & Capital		<u>\$ 5,776,824.25</u>

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 44,368.06	33.26	\$ 139,884.82	30.32
RESIDENTIAL INCOME-S	43,645.15	32.72	131,811.02	28.57
RESIDENTIAL INCOME-P	8,261.20	6.19	24,850.19	5.39
COMMERCIAL INCOME-W	24,142.47	18.10	112,019.81	24.28
COMMERCIAL INCOME-S	10,097.16	7.57	30,824.16	6.68
COMMERCIAL INCOME-P	1,020.00	0.76	3,069.29	0.67
SWIMMING LESSONS	0.00	0.00	4,380.00	0.95
MOMMY & ME	0.00	0.00	80.00	0.02
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,072.00	0.23
GATE FEES-P	0.00	0.00	2,022.00	0.44
POOL PASS PURCHASES	0.00	0.00	130.00	0.03
LIFE GUARD LESSONS	0.00	0.00	100.00	0.02
VENDING INCOME-P	0.00	0.00	668.50	0.14
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.01
AQUATIC PASS	0.00	0.00	730.00	0.16
POOL DONATIONS	0.00	0.00	90.00	0.02
POOL RENTAL FEES	225.00	0.17	4,124.50	0.89
MISCELLANEOUS INCOME - W	0.03	0.00	0.03	0.00
MISCELLANEOUS INCOME - S	0.03	0.00	0.03	0.00
OTHER BILLED INCOME-W	229.33	0.17	1,432.33	0.31
SERVICE CHARGE INCOME-W	262.50	0.20	625.00	0.14
SERVICE CHARGE INCOME-S	262.50	0.20	625.00	0.14
LATE FEE INCOME	870.00	0.65	2,710.00	0.59
	<u>133,383.43</u>	<u>100.00</u>	<u>461,334.68</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>133,383.43</u>	<u>100.00</u>	<u>461,334.68</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	525.00	0.11
AUDIT-S	0.00	0.00	525.00	0.11
BANK FEES-W	71.84	0.05	203.11	0.04
BANK FEES-S	71.84	0.05	203.12	0.04
CHEMICALS-W	0.00	0.00	83.64	0.02
CHEMICALS-P	0.00	0.00	1,691.29	0.37
DEPRECIATION EXPENSE-W	9,083.33	6.81	27,249.99	5.91
DEPRECIATION EXPENSE-S	9,583.33	7.18	28,749.99	6.23
DEPRECIATION EXPENSE-P	2,833.33	2.12	8,499.99	1.84
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	1,768.82	0.38
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	0.38
ENGINEERING FEES-W	356.00	0.27	2,269.50	0.49
ENGINEERING FEES-S	439.47	0.33	1,462.97	0.32
GAS, FUEL & OIL-W	471.16	0.35	1,336.17	0.29

	Current Month		Year to Date	
GAS, FUEL & OIL-S	471.17	0.35	1,336.19	0.29
HEALTH INSURANCE-W	3,848.38	2.89	11,545.14	2.50
HEALTH INSURANCE-S	3,848.38	2.89	11,545.14	2.50
INTEREST EXPENSE-W	129.19	0.10	406.12	0.09
INTEREST EXPENSE-S	129.20	0.10	406.14	0.09
LAB SUPPLIES-S	0.00	0.00	300.76	0.07
MEALS EXPENSE-W	29.78	0.02	46.54	0.01
MEALS EXPENSE-S	29.79	0.02	46.56	0.01
OFFICE SUPPLIES-W	284.10	0.21	819.80	0.18
OFFICE SUPPLIES-S	294.22	0.22	829.93	0.18
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.04
OFFICE EQUIP LEASE-W	152.29	0.11	152.28	0.03
OFFICE EQUIP LEASE-S	152.30	0.11	456.90	0.10
OPERATING EXPENSE-W	583.22	0.44	2,482.09	0.54
OPERATING EXPENSE-S	969.84	0.73	3,042.27	0.66
OPERATING EXPENSE-P	0.00	0.00	740.82	0.16
PERS RETIREMENT-W	3,154.75	2.37	9,582.14	2.08
PERS RETIREMENT-S	3,154.78	2.37	9,582.20	2.08
PERMITS/LICENSES/FEES-W	50.00	0.04	50.00	0.01
PERMITS/LICENSES/FEES-S	50.00	0.04	145.00	0.03
PG&E PUMPING COSTS-W	21,538.60	16.15	69,100.78	14.98
PG&E PUMPING COSTS-S	10,827.54	8.12	37,189.69	8.06
PG&E OFFICE UTILITIES-W	166.67	0.12	677.01	0.15
PG&E OFFICE UTILITIES-S	166.67	0.12	677.02	0.15
PG&E POOL UTILITIES	2,505.70	1.88	9,086.08	1.97
PROFESSIONAL FEES-W	2,573.36	1.93	3,628.36	0.79
PROFESSIONAL FEES-S	2,619.37	1.96	3,764.37	0.82
R&M INFRASTRUCTURE-W	433.07	0.32	1,832.96	0.40
R&M INFRASTRUCTURE-S	69.07	0.05	217.72	0.05
RENTAL OF EQUIPMENT-W	54.15	0.04	158.41	0.03
REPAIRS/MAINT BLDG-W	1,108.93	0.83	1,585.26	0.34
REPAIRS/MAINT BLDG-S	1,255.22	0.94	2,204.65	0.48
REPAIRS/MAINT BLDG-P	50.00	0.04	150.00	0.03
REPAIRS/MAINT EQUIP-W	5,150.98	3.86	5,971.46	1.29
REPAIRS/MAINT EQUIP-S	5,151.00	3.86	5,971.53	1.29
REPAIRS/MAINT EQUIP-P	0.00	0.00	509.61	0.11
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.07
TOOLS-W	102.21	0.08	2,564.87	0.56
TOOLS-S	48.97	0.04	90.80	0.02
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	899.92	0.67	2,782.82	0.60
SOCIAL SECURITY TAXES-S	1,081.50	0.81	3,184.54	0.69
SOCIAL SECURITY TAXES-P	273.09	0.20	2,418.26	0.52
TELEPHONE-W	415.45	0.31	1,259.12	0.27
TELEPHONE-S	415.47	0.31	1,259.15	0.27
TESTING EXPENSE-W	128.00	0.10	477.00	0.10
TESTING EXPENSE-S	418.80	0.31	1,285.40	0.28
VEHICLE REPAIRS & MAINT-W	55.49	0.04	551.28	0.12
VEHICLE REPAIRS & MAINT-S	55.51	0.04	551.35	0.12
WAGES & SALARIES PRODUCTION-W	10,395.98	7.79	32,628.98	7.07
WAGES & SALARIES PRODUCTION-S	11,850.45	8.88	33,059.72	7.17
WAGES & SALARIES PRODUCTION-P	3,570.33	2.68	28,843.19	6.25
OVERTIME PAID-W	286.41	0.21	857.42	0.19
OVERTIME PAID-S	1,204.74	0.90	3,996.46	0.87
OVERTIME PAID-P	0.00	0.00	965.39	0.21

	Current Month		Year to Date	
SICK PAY-W	445.21	0.33	1,083.90	0.23
SICK PAY-S	445.21	0.33	1,083.88	0.23
SICK PAY-P	0.00	0.00	121.00	0.03
VACATION PAY-W	223.64	0.17	2,294.94	0.50
VACATION PAY-S	223.63	0.17	2,294.91	0.50
STAND BY TIME PAID-W	412.50	0.31	1,192.50	0.26
STAND BY TIME PAID-S	412.50	0.31	1,192.50	0.26
WORKERS COMP-W	0.00	0.00	2,202.10	0.48
WORKERS COMP-S	0.00	0.00	1,662.81	0.36
WORKERS COMP-P	0.00	0.00	629.17	0.14
PENALTIES & FINES	<u>400.00</u>	<u>0.30</u>	<u>564.66</u>	<u>0.12</u>
Total Expenses	<u>127,677.03</u>	95.72	<u>404,157.17</u>	87.61
Net Income	<u>\$ 5,706.40</u>	4.28	<u>\$ 57,177.51</u>	12.39

BURNEY WATER DISTRICT
Income Statement
For the Three Months Ending September 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 44,368.06	\$ 44,750.10	\$ 139,884.82	\$ 140,194.97
RESIDENTIAL INCOME-S	43,645.15	44,377.41	131,811.02	133,675.69
RESIDENTIAL INCOME-P	8,261.20	8,264.41	24,850.19	24,767.15
COMMERCIAL INCOME-W	24,142.47	30,708.88	112,019.81	91,358.99
COMMERCIAL INCOME-S	10,097.16	11,456.31	30,824.16	33,426.03
COMMERCIAL INCOME-P	1,020.00	1,053.75	3,069.29	3,191.69
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	122.00	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	821.50	668.50	821.50
REPLACEMENT PASSES-P	0.00	0.00	40.00	35.00
AQUATIC PASS	0.00	25.00	730.00	835.00
POOL DONATIONS	0.00	0.00	90.00	0.00
POOL RENTAL FEES	225.00	150.00	4,124.50	2,585.75
MISCELLANEOUS INCOME - W	0.03	(2.50)	0.03	1.14
MISCELLANEOUS INCOME - S	0.03	(2.50)	0.03	0.00
OTHER BILLED INCOME-W	229.33	0.00	1,432.33	0.00
SERVICE CHARGE INCOME-W	262.50	187.50	625.00	675.00
SERVICE CHARGE INCOME-S	262.50	187.50	625.00	675.00
LATE FEE INCOME	870.00	990.00	2,710.00	2,910.00
Total Revenues	133,383.43	143,089.36	461,334.68	443,923.91
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	133,383.43	143,089.36	461,334.68	443,923.91
Expenses				
AUDIT-W	0.00	0.00	525.00	350.00
AUDIT-S	0.00	0.00	525.00	350.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	71.84	93.61	203.11	265.09
BANK FEES-S	71.84	93.61	203.12	265.09
CHEMICALS-W	0.00	0.00	83.64	0.00
CHEMICALS-S	0.00	0.00	0.00	1,169.94
CHEMICALS-P	0.00	0.00	1,691.29	1,622.08
DEPRECIATION EXPENSE-W	9,083.33	8,314.50	27,249.99	24,943.50
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	28,749.99	22,560.75
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	8,499.99	8,446.26
DUES, FEES & SUBSCRIPTIONS-W	0.00	50.00	1,768.82	1,996.30

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
DUES, FEES & SUBSCRIPTIONS-S	0.00	2,266.25	1,768.82	4,212.55
ENGINEERING FEES-W	356.00	0.00	2,269.50	6,332.87
ENGINEERING FEES-S	439.47	50,510.45	1,462.97	115,385.59
GAS, FUEL & OIL-W	471.16	425.80	1,336.17	1,130.18
GAS, FUEL & OIL-S	471.17	425.80	1,336.19	1,143.39
HEALTH INSURANCE-W	3,848.38	3,848.38	11,545.14	11,545.14
HEALTH INSURANCE-S	3,848.38	3,848.38	11,545.14	11,545.14
INTEREST EXPENSE-W	129.19	129.19	406.12	500.58
INTEREST EXPENSE-S	129.20	129.20	406.14	500.58
LAB SUPPLIES-S	0.00	0.00	300.76	261.10
LEGAL EXPENSE-W	0.00	10.50	0.00	10.50
LEGAL EXPENSE-S	0.00	10.50	0.00	10.50
MEALS EXPENSE-W	29.78	0.00	46.54	18.48
MEALS EXPENSE-S	29.79	0.00	46.56	18.48
OFFICE SUPPLIES-W	284.10	1,204.92	819.80	2,001.06
OFFICE SUPPLIES-S	294.22	1,204.96	829.93	2,001.15
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	152.28	456.87
OFFICE EQUIP LEASE-S	152.30	152.30	456.90	456.90
OPERATING EXPENSE-W	583.22	1,571.95	2,482.09	3,173.63
OPERATING EXPENSE-S	969.84	1,664.16	3,042.27	3,882.28
OPERATING EXPENSE-P	0.00	27.28	740.82	291.57
PERS RETIREMENT-W	3,154.75	2,068.29	9,582.14	6,677.89
PERS RETIREMENT-S	3,154.78	2,068.29	9,582.20	6,677.90
PERMITS/LICENSES/FEES-W	50.00	63.50	50.00	2,589.50
PERMITS/LICENSES/FEES-S	50.00	0.00	145.00	0.00
PG&E PUMPING COSTS-W	21,538.60	19,614.66	69,100.78	62,502.65
PG&E PUMPING COSTS-S	10,827.54	9,983.06	37,189.69	28,501.77
PG&E OFFICE UTILITIES-W	166.67	215.92	677.01	719.64
PG&E OFFICE UTILITIES-S	166.67	215.92	677.02	719.64
PG&E POOL UTILITIES	2,505.70	2,214.12	9,086.08	9,186.88
PROFESSIONAL FEES-W	2,573.36	577.50	3,628.36	1,795.00
PROFESSIONAL FEES-S	2,619.37	647.50	3,764.37	1,865.00
R&M INFRASTRUCTURE-W	433.07	2,712.62	1,832.96	4,835.87
R&M INFRASTRUCTURE-S	69.07	0.00	217.72	1,474.27
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	54.15	126.62	158.41	291.20
REPAIRS/MAINT BLDG-W	1,108.93	253.34	1,585.26	823.01
REPAIRS/MAINT BLDG-S	1,255.22	297.34	2,204.65	1,199.88
REPAIRS/MAINT BLDG-P	50.00	50.00	150.00	150.00
REPAIRS/MAINT EQUIP-W	5,150.98	25.96	5,971.46	422.42
REPAIRS/MAINT EQUIP-S	5,151.00	515.96	5,971.53	881.97
REPAIRS/MAINT EQUIP-P	0.00	0.00	509.61	0.00
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.00
TOOLS-W	102.21	1,423.71	2,564.87	2,788.75
TOOLS-S	48.97	1,420.14	90.80	3,014.47
TOOLS-P	0.00	27.97	6.69	477.17
SOCIAL SECURITY TAXES-W	899.92	1,189.70	2,782.82	2,872.92
SOCIAL SECURITY TAXES-S	1,081.50	896.29	3,184.54	2,597.76
SOCIAL SECURITY TAXES-P	273.09	117.94	2,418.26	2,045.38
TELEPHONE-W	415.45	442.29	1,259.12	1,321.93
TELEPHONE-S	415.47	442.30	1,259.15	1,321.96
TESTING EXPENSE-W	128.00	128.00	477.00	784.80
TESTING EXPENSE-S	418.80	142.00	1,285.40	444.80

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
TRAVEL EXPENSE-W	0.00	9.13	0.00	9.13
TRAVEL EXPENSE-S	0.00	9.12	0.00	9.12
VEHICLE REPAIRS & MAINT-W	55.49	166.85	551.28	199.67
VEHICLE REPAIRS & MAINT-S	55.51	166.86	551.35	199.71
WAGES & SALARIES PRODUCTION-W	10,395.98	11,228.83	32,628.98	23,579.51
WAGES & SALARIES PRODUCTION-S	11,850.45	9,054.92	33,059.72	25,941.13
WAGES & SALARIES PRODUCTION-P	3,570.33	4,924.69	28,843.19	34,754.93
OVERTIME PAID-W	286.41	267.60	857.42	854.83
OVERTIME PAID-S	1,204.74	1,986.25	3,996.46	4,410.09
OVERTIME PAID-P	0.00	0.00	965.39	1,297.87
SICK PAY-W	445.21	225.18	1,083.90	501.54
SICK PAY-S	445.21	225.18	1,083.88	501.53
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	223.64	35.96	2,294.94	1,711.35
VACATION PAY-S	223.63	35.95	2,294.91	1,711.34
STAND BY TIME PAID-W	412.50	412.50	1,192.50	1,215.00
STAND BY TIME PAID-S	412.50	412.50	1,192.50	1,215.00
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	400.00	422.06	564.66	423.06
Total Expenses	127,677.03	163,934.22	404,157.17	488,965.35
Net Income	\$ 5,706.40	(\$ 20,844.86)	\$ 57,177.51	(\$ 45,041.44)

BURNEY WATER DISTRICT

Account Reconciliation

As of Sep 30, 2018

10300.0 - CASH IN BANK

Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			422,582.66
Add: Cash Receipts			117,100.08
Less: Cash Disbursements			(92,557.97)
Add (Less) Other			<u>(8,306.87)</u>
Ending GL Balance			<u><u>438,817.90</u></u>
Ending Bank Balance			468,903.66
Add back deposits in transit			
	Sep 30, 2018	5,122.19	
	Sep 30, 2018	709.77	
	Sep 30, 2018	<u>3,317.72</u>	
Total deposits in transit			9,149.68
(Less) outstanding checks			
	Sep 4, 2018	28295	(219.33)
	Sep 20, 2018	28316	(354.81)
	Sep 20, 2018	28318	(2,637.82)
	Sep 21, 2018	28320	(50.00)
	Sep 28, 2018	28321	(418.80)
	Sep 28, 2018	28322	(75.00)
	Sep 28, 2018	28323	(35,205.18)
	Sep 7, 2018	9582	(118.75)
	Sep 7, 2018	9589	<u>(155.75)</u>
Total outstanding checks			(39,235.44)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>438,817.90</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Sep 1, 2018 to Sep 30, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
28291	9/4/18	AT&T MOBILITY	10300.0	126.46
28292	9/4/18	HARVEST PRINTING	10300.0	174.02
28293	9/4/18	J.W. WOOD COMPANY, INC.	10300.0	172.55
28294	9/4/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28295	9/4/18	SICKLER ELECTRIC	10300.0	219.33
EFT	9/5/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,157.71
EFT	9/6/18	NOR CAL LABORERS	10300.0	6,840.00
9579	9/7/18	MIKE A. SKELLY	10300.0	2,107.22
9580	9/7/18	KEITH T. MOORE	10300.0	1,509.33
9581	9/7/18	WILLIE L. LYONS	10300.0	1,337.61
9582	9/7/18	CAROLYN CAMPBELL	10300.0	118.75
9583	9/7/18	AMANDA R. ROGERS	10300.0	1,249.58
9584	9/7/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9585	9/7/18	STEPHANIE A. MCQUADE	10300.0	1,185.39
9586	9/7/18	MARGARITA ANGEL	10300.0	984.95
9587	9/7/18	AMBER D. URLIE	10300.0	583.19
9588	9/7/18	TAIRIN D. DAUM	10300.0	301.45
9589	9/7/18	ASHLEY V. DAVIES	10300.0	155.75
9590	9/7/18	CASSANDRA L. TAYLOR	10300.0	299.40
9591	9/7/18	JESSICA E. THOMPSON	10300.0	332.75
28296	9/7/18	BURNEY DISPOSAL	10300.0	695.29
28297	9/7/18	DEBRA J. CRONE, CPA	10300.0	650.00
28298	9/7/18	FRONTIER COMMUNICATIONS	10300.0	721.93
28299	9/7/18	NAPA SIERRA	10300.0	172.28
28300	9/7/18	STREAMLINE	10300.0	200.00
28301	9/7/18	TESORO COMMERCIAL FLEET	10300.0	658.54
28302	9/7/18	LABORERS LOCAL 185	10300.0	216.00
28303	9/13/18	AIR GAS USA	10300.0	52.13
28304	9/13/18	BASIC LABORATORY, INC.	10300.0	128.00
28305	9/13/18	BURNEY SAW SHOP	10300.0	86.72
28306	9/13/18	CALIFORNIA SAFETY CO.	10300.0	199.50
28307	9/13/18	FERGUSON ENTERPRISES INC #1423	10300.0	510.82
28308	9/13/18	HOVIS HARDWARE	10300.0	852.21
28309	9/13/18	LES SCHWAB TIRE CENTER	10300.0	266.35
28310	9/13/18	PACE ENGINEERING	10300.0	795.47
28311	9/13/18	SDRMA	10300.0	4,494.08
28312	9/13/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	18.53
28313	9/13/18	USA BLUE BOOK	10300.0	155.09
Automatic	9/17/18	KS STATEBANK	10300.0	3,171.27
28316	9/20/18	UNITED STATES POSTAL SERVICE	10300.0	354.81
28317	9/20/18	USA BLUE BOOK	10300.0	135.37
28318	9/20/18	FIRST NATIONAL BANK OMAHA	10300.0	2,637.82
EFT	9/20/18	CalPERS	10300.0	3,735.75
EFT	9/20/18	CalPERS	10300.0	68.85
EFT	9/20/18	CalPERS	10300.0	400.00
9592	9/21/18	MIKE A. SKELLY	10300.0	2,123.80
9593	9/21/18	KEITH T. MOORE	10300.0	1,208.38
9594	9/21/18	WILLIE L. LYONS	10300.0	1,337.61
9595	9/21/18	AMANDA R. ROGERS	10300.0	1,249.58
9596	9/21/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9597	9/21/18	STEPHANIE A. MCQUADE	10300.0	983.56
9598	9/21/18	MARGARITA ANGEL	10300.0	984.95
28319	9/21/18	ARAMARK	10300.0	716.45
28320	9/21/18	MOUSEMAN PEST CONTROL	10300.0	50.00
1114	9/21/18	MARK ANDERSON	10305.0	29.53
1115	9/21/18	ASUSEMA VENEGAS	10305.0	38.13
1116	9/21/18	MARIA ROCES	10305.0	52.52
EFT	9/25/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,136.32

Check #	Date	Payee	Cash Account	Amount
EFT1	9/25/18	TAMCO	10300.0	304.59
28321	9/28/18	BASIC LABORATORY, INC.	10300.0	418.80
28322	9/28/18	PAT NUGENT	10300.0	75.00
28323	9/28/18	PG&E	10300.0	35,205.18
Total				92,678.15

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		26,995.07
Add: Cash Receipts		500.00
Less: Cash Disbursements		(120.18)
Add (Less) Other		
Ending GL Balance		27,374.89
Ending Bank Balance		27,538.60
Add back deposits in transit		
Total deposits in transit		
(Less) outstanding checks		
	Jan 18, 2018	1088 (16.23)
	Feb 28, 2018	1092 (8.67)
	Mar 19, 2018	1095 (0.51)
	Aug 16, 2018	1112 (1.15)
	Aug 16, 2018	1113 (16.97)
	Sep 21, 2018	1114 (29.53)
	Sep 21, 2018	1115 (38.13)
	Sep 21, 2018	1116 (52.52)
Total outstanding checks		(163.71)
Add (Less) Other		
Total other		
Unreconciled difference		0.00
Ending GL Balance		27,374.89

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		20,290.68
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		20,290.68
Ending Bank Balance		20,290.68
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		20,290.68

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.00
Ending Bank Balance		100.00
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		100.00

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.00
Ending Bank Balance		100.00
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		100.00

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.00
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.00
Ending Bank Balance		100.00
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		100.00

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Sep 30, 2018
 10400.0 - ACH CLEARING
 Bank Statement Date: September 30, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		100.02
Add: Cash Receipts		
Less: Cash Disbursements		
Add (Less) Other		
Ending GL Balance		100.02
Ending Bank Balance		100.02
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		100.02

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the Three Months Ending September 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	44,368.06	139,884.82
COMMERCIAL INCOME-W	24,142.47	112,019.81
MISCELLANEOUS INCOME - W	0.03	0.03
OTHER BILLED INCOME-W	229.33	1,432.33
SERVICE CHARGE INCOME-W	262.50	625.00
LATE FEE INCOME	870.00	2,710.00
TOTAL REVENUES	<u>69,872.39</u>	<u>256,671.99</u>
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	525.00
BANK FEES-W	71.84	203.11
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	9,083.33	27,249.99
DUES, FEES & SUBSCRIPTIONS-W	0.00	1,768.82
ENGINEERING FEES-W	356.00	2,269.50
GAS, FUEL & OIL-W	471.16	1,336.17
HEALTH INSURANCE-W	3,848.38	11,545.14
INTEREST EXPENSE-W	129.19	406.12
MEALS EXPENSE-W	29.78	46.54
OFFICE SUPPLIES-W	284.10	819.80
OFFICE EQUIP LEASE-W	152.29	152.28
OPERATING EXPENSE-W	583.22	2,482.09
PERS RETIREMENT-W	3,154.75	9,582.14
PERMITS/LICENSES/FEES-W	50.00	50.00
PG&E PUMPING COSTS-W	21,538.60	69,100.78
PG&E OFFICE UTILITIES-W	166.67	677.01
PROFESSIONAL FEES-W	2,573.36	3,628.36
R&M INFRASTRUCTURE-W	433.07	1,832.96
RENTAL OF EQUIPMENT-W	54.15	158.41
REPAIRS/MAINT BLDG-W	1,108.93	1,585.26
REPAIRS/MAINT EQUIP-W	5,150.98	5,971.46
TOOLS-W	102.21	2,564.87
SOCIAL SECURITY TAXES-W	899.92	2,782.82
TELEPHONE-W	415.45	1,259.12
TESTING EXPENSE-W	128.00	477.00
VEHICLE REPAIRS & MAINT-W	55.49	551.28
WAGES & SALARIES PRODUCTION-W	10,395.98	32,628.98
OVERTIME PAID-W	286.41	857.42
SICK PAY-W	445.21	1,083.90
VACATION PAY-W	223.64	2,294.94
STAND BY TIME PAID-W	412.50	1,192.50
WORKERS COMP-W	0.00	2,202.10
PENALTIES & FINES	400.00	564.66
TOTAL EXPENSES	<u>63,004.61</u>	<u>189,934.17</u>
NET INCOME <LOSS> FROM WATER OPERATIONS	<u>\$ 6,867.78</u>	<u>\$ 66,737.82</u>

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Three Months Ending September 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,645.15	131,811.02
COMMERCIAL INCOME-S	10,097.16	30,824.16
MISCELLANEOUS INCOME - S	0.03	0.03
SERVICE CHARGE INCOME-S	262.50	625.00
TOTAL REVENUES	54,004.84	163,260.21
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	525.00
BANK FEES-S	71.84	203.12
DEPRECIATION EXPENSE-S	9,583.33	28,749.99
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,768.82
ENGINEERING FEES-S	439.47	1,462.97
GAS, FUEL & OIL-S	471.17	1,336.19
HEALTH INSURANCE-S	3,848.38	11,545.14
INTEREST EXPENSE-S	129.20	406.14
LAB SUPPLIES-S	0.00	300.76
MEALS EXPENSE-S	29.79	46.56
OFFICE SUPPLIES-S	294.22	829.93
OFFICE EQUIP LEASE-S	152.30	456.90
OPERATING EXPENSE-S	969.84	3,042.27
PERS RETIREMENT-S	3,154.78	9,582.20
PERMITS/LICENSES/FEES-S	50.00	145.00
PG&E PUMPING COSTS-S	10,827.54	37,189.69
PG&E OFFICE UTILITIES-S	166.67	677.02
PROFESSIONAL FEES-S	2,619.37	3,764.37
R&M INFRASTRUCTURE-S	69.07	217.72
REPAIRS/MAINT BLDG-S	1,255.22	2,204.65
REPAIRS/MAINT EQUIP-S	5,151.00	5,971.53
TOOLS-S	48.97	90.80
SOCIAL SECURITY TAXES-S	1,081.50	3,184.54
TELEPHONE-S	415.47	1,259.15
TESTING EXPENSE-S	418.80	1,285.40
VEHICLE REPAIRS & MAINT-S	55.51	551.35
WAGES & SALARIES PRODUCTION-S	11,850.45	33,059.72
OVERTIME PAID-S	1,204.74	3,996.46
SICK PAY-S	445.21	1,083.88
VACATION PAY-S	223.63	2,294.91
STAND BY TIME PAID-S	412.50	1,192.50
WORKERS COMP-S	0.00	1,662.81
TOTAL EXPENSES	55,439.97	160,087.49
NET INCOME <LOSS> FROM SEWER OPERATIONS	(\$ 1,435.13)	\$ 3,172.72

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Three Months Ending September 30, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,261.20	24,850.19
COMMERCIAL INCOME-P	1,020.00	3,069.29
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	0.00	90.00
POOL RENTAL FEES	225.00	4,124.50
	9,506.20	41,402.48
TOTAL REVENUES	9,506.20	41,402.48
 <u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	1,691.29
DEPRECIATION EXPENSE-P	2,833.33	8,499.99
OFFICE EXPENSE-P	0.00	174.02
OPERATING EXPENSE-P	0.00	740.82
PG&E POOL UTILITIES	2,505.70	9,086.08
REPAIRS/MAINT BLDG-P	50.00	150.00
REPAIRS/MAINT EQUIP-P	0.00	509.61
SEMINARS & EDUCATION-P	0.00	300.00
TOOLS-P	0.00	6.69
SOCIAL SECURITY TAXES-P	273.09	2,418.26
WAGES & SALARIES PRODUCTION-P	3,570.33	28,843.19
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	0.00	629.17
	9,232.45	54,135.51
TOTAL EXPENSES	9,232.45	54,135.51
 NET INCOME <LOSS> FROM POOL OPERATIONS	 \$ 273.75	 (\$ 12,733.03)