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August 10, 2019

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

We have compiled the accompanying financial statements for the period ending July 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 July are \$158,451.52
2. Total Expenses for the period are \$135,753.28
3. Net Income (Loss) for the period is \$22,698.24
4. YTD Revenue is \$158,451.52
5. YTD Expenses are \$135,753.28
6. YTD Net Income (Loss) is \$22,698.24
7. The reconciled checking balance is \$384,709.59

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT

Balance Sheet

July 31, 2019

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		384,709.59
CASH IN BANK - CUST DEPOSITS		26,675.65
CASH IN BANK - CAPITAL IMP		246,717.60
CASH FUND 492-W		106,503.86
WASHBURN PARCEL FUND 488-W		1,086.16
CASH FUND 494-W		58,785.43
CASH FUND 494-S		58,316.68
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		8,064.42
CASH FISCAL AGENT FUND 495-P		76,521.25
CASH FISCAL AGENT FUND 493-S		24,610.30
ACCOUNTS RECEIVABLE		181,065.39
RETURNED CHECK		116.67
RETURNED CHECK		113.33
RETURNED CHECK		24.00
AR COMP GEN LATE FEES		<u>10,726.04</u>

Total Current Assets

1,202,093.47

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		1,709,921.62
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		48,371.27
EQUIPMENT-WATER		129,194.67
EQUIPMENT-SEWER		202,237.42
EQUIPMENT-POOL		32,428.84
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		94,291.93

Restricted for Internal Use Only

See Engagement Letter Dated June 30, 2011

VEHICLES-S	98,376.78	
WORK IN PROGRESS - W	23,108.46	
WORK IN PROGRESS - S	251,386.00	
WORK IN PROGRESS - POOL	93,584.43	
ACCUMULATED DEPRECIATION-W	(2,606,103.29)	
ACCUMULATED DEPRECIATION-S	(3,377,100.29)	
ACCUMULATED DEPRECIATION-P	(687,666.29)	
	<u>                    </u>	
Total Property and Equipment		4,305,605.76
Other Assets		
DEFERRED OUTFLOWS-W	122,741.00	
DEFERRED OUTFLOWS-S	119,619.00	
DEFERRED OUTFLOWS-P	48,169.00	
	<u>                    </u>	
Total Other Assets		<u>290,529.00</u>
Total Assets		<u>\$ 5,798,228.23</u>

#### LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 16,433.51	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED VACATION PAYABLE	21,914.55	
INSURANCE WITHHOLDINGS	(2,508.00)	
FICA TAXES PAYABLE W-S-P	(0.02)	
STATE WITHHELD PAYABLE	0.02	
SDI WITHHELD PAYABLE	0.01	
UNION DUES	210.00	
CAL- PERS	423.82	
CUSTOMER DEPOSITS-W	7,273.51	
CUSTOMER DEPOSITS-S	12,616.99	
CUSTOMER DEPOSITS-P	2,686.07	
	<u>                    </u>	
Total Current Liabilities		94,367.19
Long-Term Liabilities		
LOAN - KS STATE BANK	20,205.18	
NET PENSION LIABILITY-W	352,754.00	
NET PENSION LIABILITY-S	329,849.00	
NET PENSION LIABILITY-P	148,955.00	
DEFERRED INFLOWS-W	27,019.00	
DEFERRED INFLOWS-S	26,392.00	
DEFERRED INFLOWS-P	10,497.00	
	<u>                    </u>	
Total Long-Term Liabilities		<u>915,671.18</u>
Total Liabilities		1,010,038.37
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	350,970.44	
Net Income	<u>22,698.24</u>	
Total Capital		<u>4,788,189.86</u>
Total Liabilities & Capital		<u>\$ 5,798,228.23</u>

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BURNEY WATER DISTRICT  
Income Statement  
For the One Month Ending July 31, 2019

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 51,455.78	32.47	\$ 51,455.78	32.47
RESIDENTIAL INCOME-S	42,458.03	26.80	42,458.03	26.80
RESIDENTIAL INCOME-P	8,246.38	5.20	8,246.38	5.20
COMMERCIAL INCOME-W	34,165.57	21.56	34,165.57	21.56
COMMERCIAL INCOME-S	10,677.49	6.74	10,677.49	6.74
COMMERCIAL INCOME-P	1,037.22	0.65	1,037.22	0.65
SWIMMING LESSONS	3,130.00	1.98	3,130.00	1.98
MOMMY & ME	160.00	0.10	160.00	0.10
LITTLE SWIMMERS	28.00	0.02	28.00	0.02
NIGHT SWIM	746.00	0.47	746.00	0.47
GATE FEES-P	1,034.00	0.65	1,034.00	0.65
POOL PASS PURCHASES	160.00	0.10	160.00	0.10
REPLACEMENT PASSES-P	35.00	0.02	35.00	0.02
AQUATIC PASS	590.00	0.37	590.00	0.37
POOL DONATIONS	405.00	0.26	405.00	0.26
POOL RENTAL FEES	454.00	0.29	454.00	0.29
MISCELLANEOUS INCOME - W	557.00	0.35	557.00	0.35
MISCELLANEOUS INCOME - S	557.01	0.35	557.01	0.35
OTHER BILLED INCOME-W	50.00	0.03	50.00	0.03
OTHER BILLED INCOME-S	1,460.04	0.92	1,460.04	0.92
SERVICE CHARGE INCOME-W	37.50	0.02	37.50	0.02
SERVICE CHARGE INCOME-S	37.50	0.02	37.50	0.02
LATE FEE INCOME-W	970.00	0.61	970.00	0.61
	<u>158,451.52</u>	<u>100.00</u>	<u>158,451.52</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>158,451.52</u>	<u>100.00</u>	<u>158,451.52</u>	<u>100.00</u>
Expenses				
BANK FEES-W	54.82	0.03	54.82	0.03
BANK FEES-S	54.82	0.03	54.82	0.03
CHEMICALS-P	158.98	0.10	158.98	0.10
DEPRECIATION EXPENSE-W	9,083.33	5.73	9,083.33	5.73
DEPRECIATION EXPENSE-S	9,583.33	6.05	9,583.33	6.05
DEPRECIATION EXPENSE-P	2,833.33	1.79	2,833.33	1.79
DUES, FEES & SUBSCRIPTIONS-W	2,049.39	1.29	2,049.39	1.29
DUES, FEES & SUBSCRIPTIONS-S	2,049.40	1.29	2,049.40	1.29
ENGINEERING FEES-W	1,023.00	0.65	1,023.00	0.65
ENGINEERING FEES-S	465.00	0.29	465.00	0.29
GAS, FUEL & OIL-W	417.22	0.26	417.22	0.26
GAS, FUEL & OIL-S	417.24	0.26	417.24	0.26
GAS, FUEL & OIL-P	19.28	0.01	19.28	0.01
HEALTH INSURANCE-W	3,848.38	2.43	3,848.38	2.43
HEALTH INSURANCE-S	3,848.38	2.43	3,848.38	2.43
INTEREST EXPENSE-W	85.88	0.05	85.88	0.05

	Current Month		Year to Date	
INTEREST EXPENSE-S	85.88	0.05	85.88	0.05
OFFICE SUPPLIES-W	520.38	0.33	520.38	0.33
OFFICE SUPPLIES-S	520.40	0.33	520.40	0.33
OFFICE SUPPLIES-P	132.90	0.08	132.90	0.08
OFFICE EQUIP LEASE-W	152.29	0.10	152.29	0.10
OFFICE EQUIP LEASE-S	152.30	0.10	152.30	0.10
OPERATING EXPENSE-W	672.70	0.42	672.70	0.42
OPERATING EXPENSE-S	713.11	0.45	713.11	0.45
OPERATING EXPENSE-P	191.68	0.12	191.68	0.12
PERS RETIREMENT-W	3,683.12	2.32	3,683.12	2.32
PERS RETIREMENT-S	3,683.15	2.32	3,683.15	2.32
PG&E PUMPING COSTS-W	24,487.89	15.45	24,487.89	15.45
PG&E PUMPING COSTS-S	10,966.62	6.92	10,966.62	6.92
PG&E OFFICE UTILITIES-W	178.77	0.11	178.77	0.11
PG&E OFFICE UTILITIES-S	178.77	0.11	178.77	0.11
PG&E POOL UTILITIES	613.43	0.39	613.43	0.39
PROFESSIONAL FEES-W	477.50	0.30	477.50	0.30
PROFESSIONAL FEES-S	547.50	0.35	547.50	0.35
R&M INFRASTRUCTURE-W	3,803.04	2.40	3,803.04	2.40
R&M INFRASTRUCTURE-S	1,795.61	1.13	1,795.61	1.13
R&M INFRASTRUCTURE-P	50.00	0.03	50.00	0.03
RENTAL OF EQUIPMENT-W	148.79	0.09	148.79	0.09
REPAIRS/MAINT BLDG-W	166.58	0.11	166.58	0.11
REPAIRS/MAINT BLDG-S	101.03	0.06	101.03	0.06
REPAIRS/MAINT EQUIP-W	338.85	0.21	338.85	0.21
REPAIRS/MAINT EQUIP-S	338.86	0.21	338.86	0.21
TOOLS-W	167.57	0.11	167.57	0.11
TOOLS-S	160.02	0.10	160.02	0.10
TOOLS-P	53.64	0.03	53.64	0.03
SOCIAL SECURITY TAXES-W	900.73	0.57	900.73	0.57
SOCIAL SECURITY TAXES-S	1,020.36	0.64	1,020.36	0.64
SOCIAL SECURITY TAXES-P	1,112.27	0.70	1,112.27	0.70
TELEPHONE-W	449.58	0.28	449.58	0.28
TELEPHONE-S	449.60	0.28	449.60	0.28
TESTING EXPENSE-S	559.00	0.35	559.00	0.35
VEHICLE REPAIRS & MAINT-W	69.90	0.04	69.90	0.04
VEHICLE REPAIRS & MAINT-S	69.90	0.04	69.90	0.04
WAGES & SALARIES PRODUCTION-W	10,385.90	6.55	10,385.90	6.55
WAGES & SALARIES PRODUCTION-S	10,611.23	6.70	10,611.23	6.70
WAGES & SALARIES PRODUCTION-P	13,478.73	8.51	13,478.73	8.51
OVERTIME PAID-W	172.97	0.11	172.97	0.11
OVERTIME PAID-S	1,511.22	0.95	1,511.22	0.95
OVERTIME PAID-P	948.94	0.60	948.94	0.60
SICK PAY-W	340.40	0.21	340.40	0.21
SICK PAY-S	340.39	0.21	340.39	0.21
SICK PAY-P	113.31	0.07	113.31	0.07
VACATION PAY-W	659.84	0.42	659.84	0.42
VACATION PAY-S	659.85	0.42	659.85	0.42
STAND BY TIME PAID-W	412.50	0.26	412.50	0.26
STAND BY TIME PAID-S	412.50	0.26	412.50	0.26
Total Expenses	<u>135,753.28</u>	<u>85.67</u>	<u>135,753.28</u>	<u>85.67</u>
Net Income	<u>\$ 22,698.24</u>	<u>14.33</u>	<u>\$ 22,698.24</u>	<u>14.33</u>

BURNEY WATER DISTRICT  
Income Statement  
For the One Month Ending July 31, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
<b>Revenues</b>				
RESIDENTIAL INCOME-W	\$ 51,455.78	\$ 47,474.56	\$ 51,455.78	\$ 47,474.56
RESIDENTIAL INCOME-S	42,458.03	44,457.16	42,458.03	44,457.16
RESIDENTIAL INCOME-P	8,246.38	8,291.22	8,246.38	8,291.22
GRANT MONEY-P	0.00	50,000.00	0.00	50,000.00
COMMERCIAL INCOME-W	34,165.57	33,994.83	34,165.57	33,994.83
COMMERCIAL INCOME-S	10,677.49	10,738.81	10,677.49	10,738.81
COMMERCIAL INCOME-P	1,037.22	1,035.29	1,037.22	1,035.29
SWIMMING LESSONS	3,130.00	3,950.00	3,130.00	3,950.00
MOMMY & ME	160.00	80.00	160.00	80.00
LITTLE SWIMMERS	28.00	40.00	28.00	40.00
NIGHT SWIM	746.00	680.00	746.00	680.00
GATE FEES-P	1,034.00	1,257.00	1,034.00	1,257.00
POOL PASS PURCHASES	160.00	80.00	160.00	80.00
LIFE GUARD LESSONS	0.00	50.00	0.00	50.00
REPLACEMENT PASSES-P	35.00	40.00	35.00	40.00
AQUATIC PASS	590.00	615.00	590.00	615.00
POOL DONATIONS	405.00	0.00	405.00	0.00
POOL RENTAL FEES	454.00	3,599.50	454.00	3,599.50
MISCELLANEOUS INCOME - W	557.00	0.00	557.00	0.00
MISCELLANEOUS INCOME - S	557.01	0.00	557.01	0.00
OTHER BILLED INCOME-W	50.00	800.00	50.00	800.00
OTHER BILLED INCOME-S	1,460.04	0.00	1,460.04	0.00
SERVICE CHARGE INCOME-W	37.50	100.00	37.50	100.00
SERVICE CHARGE INCOME-S	37.50	100.00	37.50	100.00
LATE FEE INCOME-W	970.00	870.00	970.00	870.00
<b>Total Revenues</b>	<b>158,451.52</b>	<b>208,253.37</b>	<b>158,451.52</b>	<b>208,253.37</b>
<b>Cost of Sales</b>				
<b>Total Cost of Sales</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Gross Profit</b>	<b>158,451.52</b>	<b>208,253.37</b>	<b>158,451.52</b>	<b>208,253.37</b>
<b>Expenses</b>				
AUDIT-W	0.00	175.00	0.00	175.00
AUDIT-S	0.00	175.00	0.00	175.00
BANK FEES-W	54.82	59.35	54.82	59.35
BANK FEES-S	54.82	59.36	54.82	59.36
CHEMICALS-W	0.00	83.64	0.00	83.64
CHEMICALS-P	158.98	185.51	158.98	185.51
DEPRECIATION EXPENSE-W	9,083.33	9,083.33	9,083.33	9,083.33
DEPRECIATION EXPENSE-S	9,583.33	9,583.33	9,583.33	9,583.33
DEPRECIATION EXPENSE-P	2,833.33	2,833.33	2,833.33	2,833.33
DUES, FEES & SUBSCRIPTIONS-W	2,049.39	1,768.82	2,049.39	1,768.82
DUES, FEES & SUBSCRIPTIONS-S	2,049.40	1,768.82	2,049.40	1,768.82

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
ENGINEERING FEES-W	1,023.00	1,290.50	1,023.00	1,290.50
ENGINEERING FEES-S	465.00	400.50	465.00	400.50
GAS, FUEL & OIL-W	417.22	535.74	417.22	535.74
GAS, FUEL & OIL-S	417.24	535.75	417.24	535.75
GAS, FUEL & OIL-P	19.28	0.00	19.28	0.00
HEALTH INSURANCE-W	3,848.38	3,848.38	3,848.38	3,848.38
HEALTH INSURANCE-S	3,848.38	3,848.38	3,848.38	3,848.38
INTEREST EXPENSE-W	85.88	137.71	85.88	137.71
INTEREST EXPENSE-S	85.88	137.71	85.88	137.71
MEALS EXPENSE-W	0.00	6.00	0.00	6.00
MEALS EXPENSE-S	0.00	6.00	0.00	6.00
OFFICE SUPPLIES-W	520.38	265.29	520.38	265.29
OFFICE SUPPLIES-S	520.40	265.29	520.40	265.29
OFFICE SUPPLIES-P	132.90	0.00	132.90	0.00
OFFICE EQUIP LEASE-W	152.29	0.00	152.29	0.00
OFFICE EQUIP LEASE-S	152.30	0.00	152.30	0.00
OPERATING EXPENSE-W	672.70	946.69	672.70	946.69
OPERATING EXPENSE-S	713.11	1,106.82	713.11	1,106.82
OPERATING EXPENSE-P	191.68	656.37	191.68	656.37
PERS RETIREMENT-W	3,683.12	3,263.18	3,683.12	3,263.18
PERS RETIREMENT-S	3,683.15	3,263.21	3,683.15	3,263.21
PG&E PUMPING COSTS-W	24,487.89	10,707.33	24,487.89	10,707.33
PG&E PUMPING COSTS-S	10,966.62	684.93	10,966.62	684.93
PG&E OFFICE UTILITIES-W	178.77	135.69	178.77	135.69
PG&E OFFICE UTILITIES-S	178.77	135.69	178.77	135.69
PG&E POOL UTILITIES	613.43	1,720.97	613.43	1,720.97
PROFESSIONAL FEES-W	477.50	552.50	477.50	552.50
PROFESSIONAL FEES-S	547.50	622.50	547.50	622.50
R&M INFRASTRUCTURE-W	3,803.04	182.31	3,803.04	182.31
R&M INFRASTRUCTURE-S	1,795.61	83.14	1,795.61	83.14
R&M INFRASTRUCTURE-P	50.00	0.00	50.00	0.00
RENTAL OF EQUIPMENT-W	148.79	52.13	148.79	52.13
REPAIRS/MAINT BLDG-W	166.58	107.07	166.58	107.07
REPAIRS/MAINT BLDG-S	101.03	352.98	101.03	352.98
REPAIRS/MAINT BLDG-P	0.00	50.00	0.00	50.00
REPAIRS/MAINT EQUIP-W	338.85	600.05	338.85	600.05
REPAIRS/MAINT EQUIP-S	338.86	600.07	338.86	600.07
SEMINARS & EDUCATION-P	0.00	300.00	0.00	300.00
TOOLS-W	167.57	2,407.73	167.57	2,407.73
TOOLS-S	160.02	29.90	160.02	29.90
TOOLS-P	53.64	0.00	53.64	0.00
SOCIAL SECURITY TAXES-W	900.73	863.66	900.73	863.66
SOCIAL SECURITY TAXES-S	1,020.36	971.04	1,020.36	971.04
SOCIAL SECURITY TAXES-P	1,112.27	1,087.61	1,112.27	1,087.61
TELEPHONE-W	449.58	419.48	449.58	419.48
TELEPHONE-S	449.60	419.48	449.60	419.48
TESTING EXPENSE-W	0.00	221.00	0.00	221.00
TESTING EXPENSE-S	559.00	491.80	559.00	491.80
VEHICLE REPAIRS & MAINT-W	69.90	208.16	69.90	208.16
VEHICLE REPAIRS & MAINT-S	69.90	208.18	69.90	208.18
WAGES & SALARIES PRODUCTION-W	10,385.90	10,433.02	10,385.90	10,433.02
WAGES & SALARIES PRODUCTION-S	10,611.23	8,862.17	10,611.23	8,862.17
WAGES & SALARIES PRODUCTION-P	13,478.73	11,135.22	13,478.73	11,135.22
OVERTIME PAID-W	172.97	184.67	172.97	184.67



	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
OVERTIME PAID-S	1,511.22	1,399.39	1,511.22	1,399.39
OVERTIME PAID-P	948.94	965.39	948.94	965.39
SICK PAY-W	340.40	7.53	340.40	7.53
SICK PAY-S	340.39	7.52	340.39	7.52
SICK PAY-P	113.31	121.00	113.31	121.00
VACATION PAY-W	659.84	1,752.75	659.84	1,752.75
VACATION PAY-S	659.85	1,752.75	659.85	1,752.75
STAND BY TIME PAID-W	412.50	390.00	412.50	390.00
STAND BY TIME PAID-S	412.50	390.00	412.50	390.00
PENALTIES & FINES	0.00	71.40	0.00	71.40
Total Expenses	135,753.28	107,977.22	135,753.28	107,977.22
Net Income	\$ 22,698.24	\$ 100,276.15	\$ 22,698.24	\$ 100,276.15

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	362,803.32
Add: Cash Receipts	144,670.59
Less: Cash Disbursements	(112,282.23)
Add (Less) Other	(10,482.09)
Ending GL Balance	384,709.59
Ending Bank Balance	384,193.79
Add back deposits in transit	
Jul 19, 2019	150.00
Jul 31, 2019	75.03
Jul 31, 2019	1,730.64
Jul 31, 2019	233.06
Total deposits in transit	2,188.73
(Less) outstanding checks	
Jul 18, 2019      28676	(529.82)
Jul 26, 2019      9799	(740.56)
Jul 26, 2019      9800	(271.23)
Jul 26, 2019      9801	(131.32)
Total outstanding checks	(1,672.93)
Add (Less) Other	_____
Total other	
Unreconciled difference	0.00
Ending GL Balance	384,709.59

BURNEY WATER DISTRICT

Check Register

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

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT 0702-1	7/2/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,209.68
EFT 0702-2	7/2/19	NOR CAL LABORERS	10300.0	7,260.00
EFT 0702-3	7/2/19	PITNEY BOWES INC.	10300.0	899.04
EFT 0703-1	7/3/19	CalPERS	10300.0	4,622.27
28666	7/11/19	BURNEY DISPOSAL	10300.0	717.39
28667	7/11/19	CALIFORNIA SAFETY CO.	10300.0	175.00
28668	7/11/19	FERGUSON ENTERPRISES INC #1423	10300.0	689.43
28669	7/11/19	LABORERS LOCAL 185	10300.0	222.00
9772	7/12/19	MIKE A. SKELLY	10300.0	2,379.86
9773	7/12/19	KEITH T. MOORE	10300.0	1,265.57
9774	7/12/19	AMANDA R. ROGERS	10300.0	1,286.32
9775	7/12/19	WILLIE L. LYONS	10300.0	1,594.22
9776	7/12/19	MARGARITA ANGEL	10300.0	1,014.48
9777	7/12/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9778	7/12/19	STEPHANIE A. MCQUADE	10300.0	1,241.84
9779	7/12/19	BRYAN BANOS	10300.0	414.99
9780	7/12/19	DARCY F. COULTER	10300.0	442.74
9781	7/12/19	TAIRIN D. DAUM	10300.0	797.02
9782	7/12/19	ASHLEY V. DAVIES	10300.0	691.87
9783	7/12/19	PARIS M. DEATON-GEISLER	10300.0	435.66
9784	7/12/19	DEVIN T. MURRAY	10300.0	114.19
9785	7/12/19	CASSANDRA L. TAYLOR	10300.0	341.00
9786	7/12/19	BAILEY J. TURNER	10300.0	902.26
9787	7/12/19	AMBER D. URLIE	10300.0	579.51
9779V	7/12/19	BRYAN BANOS	10300.0	-414.99
9788	7/12/19	BRYAN BANOS	10300.0	716.99
EFT 0712	7/12/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,313.09
28670	7/18/19	Access Information Management	10300.0	95.99
28671	7/18/19	AIELLO, GOODRICH & TEUSCHER	10300.0	467.50
28672	7/18/19	AIR GAS USA	10300.0	57.95
28673	7/18/19	BASIC LABORATORY, INC.	10300.0	133.00
28674	7/18/19	BURNEY SAW SHOP	10300.0	170.73
28675	7/18/19	SHASTA LAFCO	10300.0	3,928.00
28676	7/18/19	NORTHSTATE ASPHALT INC	10300.0	529.82
28677	7/18/19	OFFICE DEPOT	10300.0	167.33
28678	7/18/19	PACE ENGINEERING	10300.0	1,488.00
28679	7/18/19	SINGLETON AUMAN PC	10300.0	2,000.00
28680	7/18/19	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	305.46
28681	7/18/19	FIRST NATIONAL BANK OMAHA	10300.0	9,452.22
1152	7/19/19	APRIL MONROE	10305.0	97.99
1153	7/19/19	YOLANDA FLETCHER	10305.0	13.81
1154	7/19/19	PHILIP CARTER	10305.0	4.12
1155	7/19/19	CLAPPER/PETERS	10305.0	72.12
28682	7/19/19	AIR GAS USA	10300.0	55.69
EFT 071919	7/19/19	KS STATEBANK	10300.0	3,171.27
28683	7/25/19	PG&E	10300.0	36,425.48
EFT 072519	7/25/19	TAMCO	10300.0	304.59
9789	7/26/19	MIKE A. SKELLY	10300.0	1,739.33
9790	7/26/19	KEITH T. MOORE	10300.0	1,477.65
9791	7/26/19	WILLIE L. LYONS	10300.0	1,593.37
9792	7/26/19	MARGARITA ANGEL	10300.0	1,037.99
9793	7/26/19	AMANDA R. ROGERS	10300.0	1,339.18
9794	7/26/19	WILLIAM M. RODRIGUEZ	10300.0	2,249.72
9795	7/26/19	STEPHANIE A. MCQUADE	10300.0	1,234.68
9796	7/26/19	BRYAN BANOS	10300.0	883.76
9797	7/26/19	DARCY F. COULTER	10300.0	459.11
9803	7/26/19	AMBER D. URLIE	10300.0	481.01
9799	7/26/19	ASHLEY V. DAVIES	10300.0	740.56

Check #	Date	Payee	Cash Account	Amount
9798	7/26/19	TAIRIN D. DAUM	10300.0	740.61
9802	7/26/19	BAILEY J. TURNER	10300.0	830.88
9800	7/26/19	PARIS M. DEATON-GEISLER	10300.0	271.23
9801	7/26/19	DEVIN T. MURRAY	10300.0	131.32
EFT 072919	7/29/19	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,355.30
EFT 073019	7/30/19	PITNEY BOWES INC.	10300.0	802.35
<b>Total</b>				<b>112,470.27</b>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		25,763.69
Add: Cash Receipts		1,100.00
Less: Cash Disbursements		(188.04)
Add (Less) Other		<u>                    </u>
Ending GL Balance		<u><u>26,675.65</u></u>
Ending Bank Balance		27,225.35
Add back deposits in transit	<u>                    </u>	
Total deposits in transit		
(Less) outstanding checks		
	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)
	May 16, 2019      1143	(78.99)
	Jul 19, 2019      1152	(97.99)
	Jul 19, 2019      1153	(13.81)
	Jul 19, 2019      1154	(4.12)
	Jul 19, 2019      1155	<u>(72.12)</u>
Total outstanding checks		(449.70)
Add (Less) Other		<u>                    </u>
Total other		
Unreconciled difference		<u>(100.00)</u>
Ending GL Balance		<u><u>26,675.65</u></u>

BURNEY WATER DISTRICT  
 Account Reconciliation  
 As of Jul 31, 2019  
 10310.0 - CASH IN BANK - CAPITAL IMP  
 Bank Statement Date: July 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	<u>                    </u>
Ending GL Balance	<u>246,717.60</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>246,717.60</u>

**BURNEY WATER DISTRICT  
WATER INCOME STATEMENT  
For the One Month Ending July 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>WATER REVENUE</u></b>		
RESIDENTIAL INCOME-W	51,455.78	51,455.78
COMMERCIAL INCOME-W	34,165.57	34,165.57
MISCELLANEOUS INCOME - W	557.00	557.00
OTHER BILLED INCOME-W	50.00	50.00
SERVICE CHARGE INCOME-W	37.50	37.50
LATE FEE INCOME-W	970.00	970.00
	87,235.85	87,235.85
<b>TOTAL REVENUES</b>	<b>87,235.85</b>	<b>87,235.85</b>
 <b><u>WATER EXPENSES</u></b>		
BANK FEES-W	54.82	54.82
DEPRECIATION EXPENSE-W	9,083.33	9,083.33
DUES, FEES & SUBSCRIPTIONS-W	2,049.39	2,049.39
ENGINEERING FEES-W	1,023.00	1,023.00
GAS, FUEL & OIL-W	417.22	417.22
HEALTH INSURANCE-W	3,848.38	3,848.38
INTEREST EXPENSE-W	85.88	85.88
OFFICE SUPPLIES-W	520.38	520.38
OFFICE EQUIP LEASE-W	152.29	152.29
OPERATING EXPENSE-W	672.70	672.70
PERS RETIREMENT-W	3,683.12	3,683.12
PG&E PUMPING COSTS-W	24,487.89	24,487.89
PG&E OFFICE UTILITIES-W	178.77	178.77
PROFESSIONAL FEES-W	477.50	477.50
R&M INFRASTRUCTURE-W	3,803.04	3,803.04
RENTAL OF EQUIPMENT-W	148.79	148.79
REPAIRS/MAINT BLDG-W	166.58	166.58
REPAIRS/MAINT EQUIP-W	338.85	338.85
TOOLS-W	167.57	167.57
SOCIAL SECURITY TAXES-W	900.73	900.73
TELEPHONE-W	449.58	449.58
VEHICLE REPAIRS & MAINT-W	69.90	69.90
WAGES & SALARIES PRODUCTION-W	10,385.90	10,385.90
OVERTIME PAID-W	172.97	172.97
SICK PAY-W	340.40	340.40
VACATION PAY-W	659.84	659.84
STAND BY TIME PAID-W	412.50	412.50
	64,751.32	64,751.32
<b>TOTAL EXPENSES</b>	<b>64,751.32</b>	<b>64,751.32</b>
 <b>NET INCOME &lt;LOSS&gt; FROM WATER OPERATIONS</b>	 <b>\$ 22,484.53</b>	 <b>\$ 22,484.53</b>

**BURNEY WATER DISTRICT  
SEWER INCOME STATEMENT  
For the One Month Ending July 31, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>SEWER REVENUE</u></b>		
RESIDENTIAL INCOME-S	42,458.03	42,458.03
COMMERCIAL INCOME-S	10,677.49	10,677.49
MISCELLANEOUS INCOME - S	557.01	557.01
OTHER BILLED INCOME-S	1,460.04	1,460.04
SERVICE CHARGE INCOME-S	37.50	37.50
TOTAL REVENUES	55,190.07	55,190.07
 <b><u>SEWER EXPENSES</u></b>		
BANK FEES-S	54.82	54.82
DEPRECIATION EXPENSE-S	9,583.33	9,583.33
DUES, FEES & SUBSCRIPTIONS-S	2,049.40	2,049.40
ENGINEERING FEES-S	465.00	465.00
GAS, FUEL & OIL-S	417.24	417.24
HEALTH INSURANCE-S	3,848.38	3,848.38
INTEREST EXPENSE-S	85.88	85.88
OFFICE SUPPLIES-S	520.40	520.40
OFFICE EQUIP LEASE-S	152.30	152.30
OPERATING EXPENSE-S	713.11	713.11
PERS RETIREMENT-S	3,683.15	3,683.15
PG&E PUMPING COSTS-S	10,966.62	10,966.62
PG&E OFFICE UTILITIES-S	178.77	178.77
PROFESSIONAL FEES-S	547.50	547.50
R&M INFRASTRUCTURE-S	1,795.61	1,795.61
REPAIRS/MAINT BLDG-S	101.03	101.03
REPAIRS/MAINT EQUIP-S	338.86	338.86
TOOLS-S	160.02	160.02
SOCIAL SECURITY TAXES-S	1,020.36	1,020.36
TELEPHONE-S	449.60	449.60
TESTING EXPENSE-S	559.00	559.00
VEHICLE REPAIRS & MAINT-S	69.90	69.90
WAGES & SALARIES PRODUCTION-S	10,611.23	10,611.23
OVERTIME PAID-S	1,511.22	1,511.22
SICK PAY-S	340.39	340.39
VACATION PAY-S	659.85	659.85
STAND BY TIME PAID-S	412.50	412.50
TOTAL EXPENSES	51,295.47	51,295.47
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 3,894.60	\$ 3,894.60



**BURNEY WATER DISTRICT  
POOL INCOME STATEMENT  
For the Twelve Months Ending June 30, 2019**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<b><u>POOL REVENUE</u></b>		
RESIDENTIAL INCOME-P	8,246.38	8,246.38
COMMERCIAL INCOME-P	1,037.22	1,037.22
SWIMMING LESSONS	3,130.00	3,130.00
MOMMY & ME	160.00	160.00
LITTLE SWIMMERS	28.00	28.00
NIGHT SWIM	746.00	746.00
GATE FEES-P	1,034.00	1,034.00
POOL PASS PURCHASES	160.00	160.00
REPLACEMENT PASSES-P	35.00	35.00
AQUATIC PASS	590.00	590.00
POOL DONATIONS	405.00	405.00
POOL RENTAL FEES	454.00	454.00
	16,025.60	16,025.60
 <b><u>POOL EXPENSES</u></b>		
CHEMICALS-P	158.98	158.98
DEPRECIATION EXPENSE-P	2,833.33	2,833.33
GAS, FUEL & OIL-P	19.28	19.28
OFFICE EXPENSE-P	132.90	132.90
OPERATING EXPENSE-P	191.68	191.68
PG&E POOL UTILITIES	613.43	613.43
R&M INFRASTRUCTURE-P	50.00	50.00
TOOLS-P	53.64	53.64
SOCIAL SECURITY TAXES-P	1,112.27	1,112.27
WAGES & SALARIES PRODUCTION-P	13,478.73	13,478.73
OVERTIME PAID-P	948.94	948.94
SICK PAY - P	113.31	113.31
	19,706.49	19,706.49
 TOTAL EXPENSES	 19,706.49	 19,706.49
 NET INCOME <LOSS> FROM POOL OPERATIONS	 (\$ 3,680.89)	 (\$ 3,680.89)