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January 11, 2019

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

We have compiled the accompanying financial statements for the period ending December 31, 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 December are \$114,004.25
2. Total Expenses for the period are \$101,999.82
3. Net Income (Loss) for the period is \$12,004.43
4. YTD Revenue is \$837,622.55
5. YTD Expenses are \$735,314.49
6. YTD Net Income (Loss) is \$102,308.06
7. The reconciled checking balance is \$601,060.31

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

Thank you,

Debra J. Crone, CPA

BURNEY WATER DISTRICT
Balance Sheet
December 31, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		601,060.31
CASH IN BANK - CUST DEPOSITS		29,940.37
CASH IN BANK - CAPITAL IMP		20,290.68
CASH FUND 492-W		105,231.57
WASHBURN PARCEL FUND 488-W		1,073.18
CASH FUND 494-W		58,083.19
CASH FUND 494-S		57,620.04
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,930.40
CASH FISCAL AGENT FUND 495-P		41,575.71
CASH FISCAL AGENT FUND 493-S		24,315.92
ACCOUNTS RECEIVABLE		128,545.64
RETURNED CHECK		43.26
RETURNED CHECK		144.52
RETURNED CHECK		24.00
AR COMP GEN LATE FEES		<u>10,338.16</u>

Total Current Assets

1,104,274.05

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

Restricted for Internal Use Only

See Engagement Letter DATED June 30, 2011

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	(2,561,418.98)	
ACCUMULATED DEPRECIATION-S	(3,334,642.98)	
ACCUMULATED DEPRECIATION-P	(672,922.98)	
	<u> </u>	
Total Property and Equipment		4,414,253.34
Other Assets		
DEFERRED OUTFLOWS-W	91,567.00	
DEFERRED OUTFLOWS-S	90,469.00	
DEFERRED OUTFLOWS-P	35,005.00	
	<u> </u>	
Total Other Assets		<u>217,041.00</u>
Total Assets		<u>\$ 5,735,568.39</u>

LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 12,155.47	
LOAN PAYABLE - KS STATE BANK	35,316.73	
ACCRUED PAYROLL PAYABLE	4,555.26	
ACCRUED VACATION PAYABLE	19,619.21	
INSURANCE WITHHOLDINGS	12.00	
FEDERAL WITHHELD PAYABLE	314.57	
FICA TAXES PAYABLE W-S-P	697.23	
STATE WITHHELD PAYABLE	89.52	
SDI WITHHELD PAYABLE	45.62	
UNION DUES	204.00	
CAL- PERS	455.01	
CUSTOMER DEPOSITS-W	7,316.59	
CUSTOMER DEPOSITS-S	12,717.34	
CUSTOMER DEPOSITS-P	2,764.00	
DEFERRED REVENUE - P	7,130.00	
	<u> </u>	
Total Current Liabilities		103,392.55
Long-Term Liabilities		
LOAN - KS STATE BANK	41,018.31	
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	
	<u> </u>	
Total Long-Term Liabilities		<u>875,427.31</u>

Total Liabilities		978,819.86
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>102,308.06</u>	
Total Capital		<u>4,756,748.53</u>
Total Liabilities & Capital		<u>\$ 5,735,568.39</u>

BURNEY WATER DISTRICT
Income Statement
For the Six Months Ending December 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 26,673.38	23.40	\$ 227,092.77	27.11
RESIDENTIAL INCOME-S	43,823.58	38.44	263,395.45	31.45
RESIDENTIAL INCOME-P	8,284.07	7.27	49,722.93	5.94
COMMERCIAL INCOME-W	22,064.42	19.35	178,949.86	21.36
COMMERCIAL INCOME-S	8,298.80	7.28	56,833.88	6.79
COMMERCIAL INCOME-P	1,020.00	0.89	6,115.51	0.73
SWIMMING LESSONS	0.00	0.00	4,380.00	0.52
MOMMY & ME	0.00	0.00	80.00	0.01
LITTLE SWIMMERS	0.00	0.00	46.00	0.01
NIGHT SWIM	0.00	0.00	1,072.00	0.13
GATE FEES-P	0.00	0.00	2,022.00	0.24
POOL PASS PURCHASES	0.00	0.00	130.00	0.02
LIFE GUARD LESSONS	0.00	0.00	100.00	0.01
VENDING INCOME-P	0.00	0.00	668.50	0.08
REPLACEMENT PASSES-P	0.00	0.00	40.00	0.00
AQUATIC PASS	0.00	0.00	730.00	0.09
POOL DONATIONS	0.00	0.00	90.00	0.01
POOL RENTAL FEES	0.00	0.00	4,124.50	0.49
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	2,625.00	2.30	20,563.91	2.46
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	1.44
SERVICE CHARGE INCOME-W	137.50	0.12	1,162.50	0.14
SERVICE CHARGE INCOME-S	137.50	0.12	1,162.50	0.14
LATE FEE INCOME	940.00	0.82	5,680.00	0.68
INTEREST INCOME-W	0.00	0.00	677.28	0.08
INTEREST INCOME-S	0.00	0.00	370.61	0.04
INTEREST INCOME-P	0.00	0.00	325.29	0.04
	<u>114,004.25</u>	<u>100.00</u>	<u>837,622.55</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>114,004.25</u>	<u>100.00</u>	<u>837,622.55</u>	<u>100.00</u>
Expenses				
AUDIT-W	0.00	0.00	525.00	0.06
AUDIT-S	0.00	0.00	525.00	0.06
BANK FEES-W	0.00	0.00	264.96	0.03
BANK FEES-S	0.00	0.00	264.96	0.03
CHEMICALS-W	0.00	0.00	83.64	0.01
CHEMICALS-P	0.00	0.00	1,691.29	0.20
DEPRECIATION EXPENSE-W	9,083.33	7.97	54,499.98	6.51
DEPRECIATION EXPENSE-S	9,583.33	8.41	57,499.98	6.86
DEPRECIATION EXPENSE-P	2,833.33	2.49	16,999.98	2.03

	Current Month		Year to Date	
DUES, FEES & SUBSCRIPTIONS-W	0.00	0.00	6,858.82	0.82
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	0.21
ENGINEERING FEES-W	1,344.00	1.18	8,169.00	0.98
ENGINEERING FEES-S	1,166.00	1.02	4,069.47	0.49
GAS, FUEL & OIL-W	442.96	0.39	2,875.61	0.34
GAS, FUEL & OIL-S	442.97	0.39	2,840.32	0.34
HEALTH INSURANCE-W	3,848.38	3.38	23,347.97	2.79
HEALTH INSURANCE-S	3,848.38	3.38	23,347.97	2.79
INTEREST EXPENSE-W	116.33	0.10	768.00	0.09
INTEREST EXPENSE-S	116.34	0.10	768.04	0.09
LAB SUPPLIES-S	0.00	0.00	300.76	0.04
MEALS EXPENSE-W	6.00	0.01	70.49	0.01
MEALS EXPENSE-S	6.00	0.01	70.51	0.01
MISC EXPENSE-S	22.50	0.02	22.50	0.00
OFFICE SUPPLIES-W	450.89	0.40	2,164.09	0.26
OFFICE SUPPLIES-S	450.89	0.40	2,174.25	0.26
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.02
OFFICE EQUIP LEASE-W	152.29	0.13	761.46	0.09
OFFICE EQUIP LEASE-S	152.30	0.13	761.49	0.09
OPERATING EXPENSE-W	490.19	0.43	5,321.45	0.64
OPERATING EXPENSE-S	791.51	0.69	6,409.38	0.77
OPERATING EXPENSE-P	1.99	0.00	742.81	0.09
PERS RETIREMENT-W	3,174.11	2.78	19,725.98	2.35
PERS RETIREMENT-S	3,174.13	2.78	19,726.10	2.36
PERMITS/LICENSES/FEES-W	22.50	0.02	72.50	0.01
PERMITS/LICENSES/FEES-S	155.00	0.14	18,933.00	2.26
PERMITS/LICENSES/FEES-P	205.20	0.18	205.20	0.02
PG&E PUMPING COSTS-W	11,810.97	10.36	98,667.60	11.78
PG&E PUMPING COSTS-S	9,482.98	8.32	57,804.06	6.90
PG&E OFFICE UTILITIES-W	385.60	0.34	1,433.98	0.17
PG&E OFFICE UTILITIES-S	385.61	0.34	1,434.01	0.17
PG&E POOL UTILITIES	56.54	0.05	7,816.13	0.93
PROFESSIONAL FEES-W	477.50	0.42	5,700.86	0.68
PROFESSIONAL FEES-S	547.50	0.48	6,046.87	0.72
PROFESSIONAL FEES-P	0.00	0.00	100.00	0.01
R&M INFRASTRUCTURE-W	1,662.57	1.46	4,459.98	0.53
R&M INFRASTRUCTURE-S	2,063.84	1.81	4,149.36	0.50
RENTAL OF EQUIPMENT-W	0.00	0.00	268.25	0.03
RENTAL OF EQUIPMENT-S	53.63	0.05	53.63	0.01
REPAIRS/MAINT BLDG-W	0.00	0.00	1,718.10	0.21
REPAIRS/MAINT BLDG-S	0.00	0.00	2,943.09	0.35
REPAIRS/MAINT BLDG-P	50.00	0.04	300.00	0.04
REPAIRS/MAINT EQUIP-W	26.61	0.02	6,384.35	0.76
REPAIRS/MAINT EQUIP-S	29.51	0.03	6,387.34	0.76
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.08
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.04
TOOLS-W	41.81	0.04	2,684.54	0.32
TOOLS-S	92.62	0.08	292.75	0.03
TOOLS-P	0.00	0.00	6.69	0.00
SOCIAL SECURITY TAXES-W	901.67	0.79	6,131.61	0.73
SOCIAL SECURITY TAXES-S	1,310.19	1.15	7,400.55	0.88
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	0.29
TELEPHONE-W	424.82	0.37	2,525.33	0.30
TELEPHONE-S	424.83	0.37	2,525.40	0.30
TESTING EXPENSE-W	128.00	0.11	1,254.00	0.15

	Current Month		Year to Date	
TESTING EXPENSE-S	535.80	0.47	2,570.80	0.31
VEHICLE REPAIRS & MAINT-W	56.60	0.05	1,699.63	0.20
VEHICLE REPAIRS & MAINT-S	56.60	0.05	1,699.75	0.20
WAGES & SALARIES PRODUCTION-W	10,034.23	8.80	70,876.55	8.46
WAGES & SALARIES PRODUCTION-S	13,058.12	11.45	76,814.67	9.17
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	3.44
OVERTIME PAID-W	71.84	0.06	1,383.51	0.17
OVERTIME PAID-S	2,521.29	2.21	10,481.62	1.25
OVERTIME PAID-P	0.00	0.00	965.39	0.12
SICK PAY-W	689.58	0.60	2,739.18	0.33
SICK PAY-S	689.58	0.60	2,739.15	0.33
SICK PAY-P	0.00	0.00	121.00	0.01
VACATION PAY-W	489.26	0.43	3,649.66	0.44
VACATION PAY-S	489.27	0.43	3,649.62	0.44
STAND BY TIME PAID-W	435.00	0.38	2,670.00	0.32
STAND BY TIME PAID-S	435.00	0.38	2,670.00	0.32
WORKERS COMP-W	0.00	0.00	2,202.10	0.26
WORKERS COMP-S	0.00	0.00	1,662.81	0.20
WORKERS COMP-P	0.00	0.00	629.17	0.08
PENALTIES & FINES	0.00	0.00	564.66	0.07
	<u>101,999.82</u>	<u>89.47</u>	<u>735,314.49</u>	<u>87.79</u>
Total Expenses				
Net Income	<u>\$ 12,004.43</u>	10.53	<u>\$ 102,308.06</u>	12.21

BURNEY WATER DISTRICT
Income Statement
For the Six Months Ending December 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 26,673.38	\$ 26,968.02	\$ 227,092.77	\$ 228,760.78
RESIDENTIAL INCOME-S	43,823.58	43,433.10	263,395.45	266,334.93
RESIDENTIAL INCOME-P	8,284.07	8,254.80	49,722.93	49,603.72
GRANT MONEY-S	0.00	126,817.00	0.00	126,817.00
COMMERCIAL INCOME-W	22,064.42	18,506.76	178,949.86	157,438.73
COMMERCIAL INCOME-S	8,298.80	8,845.47	56,833.88	60,174.42
COMMERCIAL INCOME-P	1,020.00	1,038.00	6,115.51	6,329.64
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	0.00	0.00	90.00	140.00
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	2,625.00	700.00	20,563.91	3,150.00
OTHER BILLED INCOME-S	0.00	0.00	12,087.00	2,450.00
SERVICE CHARGE INCOME-W	137.50	350.00	1,162.50	1,500.00
SERVICE CHARGE INCOME-S	137.50	350.00	1,162.50	1,500.00
LATE FEE INCOME	940.00	1,030.00	5,680.00	6,210.00
INTEREST INCOME-W	0.00	0.00	677.28	384.42
INTEREST INCOME-S	0.00	0.00	370.61	210.35
INTEREST INCOME-P	0.00	0.00	325.29	184.62
Total Revenues	114,004.25	236,293.15	837,622.55	924,363.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	114,004.25	236,293.15	837,622.55	924,363.00
Expenses				
AUDIT-W	0.00	5,650.00	525.00	6,450.00
AUDIT-S	0.00	5,650.00	525.00	6,450.00
ADVERTISING-S	0.00	0.00	0.00	122.00
BANK FEES-W	0.00	56.82	264.96	459.25
BANK FEES-S	0.00	56.82	264.96	459.26
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	54,499.98	49,887.00
DEPRECIATION EXPENSE-S	9,583.33	7,520.25	57,499.98	45,121.50
DEPRECIATION EXPENSE-P	2,833.33	2,815.42	16,999.98	16,892.52
DUES, FEES & SUBSCRIPTIONS-W	0.00	50.00	6,858.82	6,848.30
DUES, FEES & SUBSCRIPTIONS-S	0.00	0.00	1,768.82	4,212.55
ENGINEERING FEES-W	1,344.00	31,729.00	8,169.00	58,025.79
ENGINEERING FEES-S	1,166.00	2,409.22	4,069.47	135,901.32
GAS, FUEL & OIL-W	442.96	0.00	2,875.61	1,757.76
GAS, FUEL & OIL-S	442.97	0.00	2,840.32	2,326.09
HEALTH INSURANCE-W	3,848.38	4,106.07	23,347.97	23,347.97
HEALTH INSURANCE-S	3,848.38	4,106.07	23,347.97	23,347.97
INTEREST EXPENSE-W	116.33	174.73	768.00	1,034.24
INTEREST EXPENSE-S	116.34	174.73	768.04	1,034.23
LAB SUPPLIES-S	0.00	88.13	300.76	349.23
LEGAL EXPENSE-W	0.00	500.00	0.00	510.50
LEGAL EXPENSE-S	0.00	500.00	0.00	510.50
MEALS EXPENSE-W	6.00	0.00	70.49	27.96
MEALS EXPENSE-S	6.00	0.00	70.51	27.96
MISC EXPENSE-S	22.50	0.00	22.50	0.00
OFFICE SUPPLIES-W	450.89	541.25	2,164.09	3,706.78
OFFICE SUPPLIES-S	450.89	541.27	2,174.25	3,706.90
OFFICE SUPPLIES-P	0.00	0.00	174.02	0.00
OFFICE EQUIP LEASE-W	152.29	152.29	761.46	913.74
OFFICE EQUIP LEASE-S	152.30	152.30	761.49	913.80
OPERATING EXPENSE-W	490.19	798.52	5,321.45	6,175.46
OPERATING EXPENSE-S	791.51	848.02	6,409.38	6,878.67
OPERATING EXPENSE-P	1.99	0.00	742.81	291.57
PERS RETIREMENT-W	3,174.11	2,795.09	19,725.98	16,455.34
PERS RETIREMENT-S	3,174.13	2,795.10	19,726.10	16,456.39
PERMITS/LICENSES/FEES-W	22.50	2,700.51	72.50	5,827.74
PERMITS/LICENSES/FEES-S	155.00	17,191.51	18,933.00	17,779.98
PERMITS/LICENSES/FEES-P	205.20	0.00	205.20	389.25
PG&E PUMPING COSTS-W	11,810.97	10,690.19	98,667.60	85,249.58
PG&E PUMPING COSTS-S	9,482.98	8,974.05	57,804.06	53,157.72
PG&E OFFICE UTILITIES-W	385.60	580.29	1,433.98	1,647.05
PG&E OFFICE UTILITIES-S	385.61	580.28	1,434.01	1,647.05
PG&E POOL UTILITIES	56.54	(389.66)	7,816.13	7,555.12
PROFESSIONAL FEES-W	477.50	477.50	5,700.86	5,474.75
PROFESSIONAL FEES-S	547.50	547.50	6,046.87	5,754.75
PROFESSIONAL FEES-P	0.00	0.00	100.00	0.00
R&M INFRASTRUCTURE-W	1,662.57	662.67	4,459.98	12,369.92
R&M INFRASTRUCTURE-S	2,063.84	39.13	4,149.36	2,140.82
R&M INFRASTRUCTURE-P	0.00	0.00	0.00	5,814.32
RENTAL OF EQUIPMENT-W	0.00	28.86	268.25	434.56
RENTAL OF EQUIPMENT-S	53.63	0.00	53.63	0.00
REPAIRS/MAINT BLDG-W	0.00	266.97	1,718.10	1,118.82
REPAIRS/MAINT BLDG-S	0.00	227.66	2,943.09	1,954.21
REPAIRS/MAINT BLDG-P	50.00	0.00	300.00	250.00
REPAIRS/MAINT EQUIP-W	26.61	21.03	6,384.35	2,271.95
REPAIRS/MAINT EQUIP-S	29.51	21.03	6,387.34	2,865.02
REPAIRS/MAINT EQUIP-P	0.00	0.00	670.49	0.00
SEMINARS & EDUCATION-W	0.00	0.00	0.00	509.77

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
SEMINARS & EDUCATION-S	0.00	0.00	0.00	754.78
SEMINARS & EDUCATION-P	0.00	0.00	300.00	0.00
TOOLS-W	41.81	74.17	2,684.54	2,961.73
TOOLS-S	92.62	18.82	292.75	3,145.43
TOOLS-P	0.00	0.00	6.69	477.17
SOCIAL SECURITY TAXES-W	901.67	1,508.13	6,131.61	6,308.43
SOCIAL SECURITY TAXES-S	1,310.19	1,507.17	7,400.55	6,000.93
SOCIAL SECURITY TAXES-P	0.00	0.00	2,418.26	2,045.38
TELEPHONE-W	424.82	433.94	2,525.33	2,721.08
TELEPHONE-S	424.83	433.94	2,525.40	2,721.12
TESTING EXPENSE-W	128.00	477.00	1,254.00	1,517.80
TESTING EXPENSE-S	535.80	650.60	2,570.80	1,193.40
TRAVEL EXPENSE-W	0.00	21.90	0.00	31.03
TRAVEL EXPENSE-S	0.00	21.91	0.00	31.03
VEHICLE REPAIRS & MAINT-W	56.60	41.30	1,699.63	3,459.59
VEHICLE REPAIRS & MAINT-S	56.60	41.31	1,699.75	3,459.72
WAGES & SALARIES PRODUCTION-W	10,034.23	15,957.42	70,876.55	61,862.16
WAGES & SALARIES PRODUCTION-S	13,058.12	14,715.19	76,814.67	60,750.43
WAGES & SALARIES PRODUCTION-P	0.00	0.00	28,843.19	34,754.93
OVERTIME PAID-W	71.84	581.87	1,383.51	1,836.87
OVERTIME PAID-S	2,521.29	1,812.83	10,481.62	8,443.16
OVERTIME PAID-P	0.00	0.00	965.39	1,297.87
SICK PAY-W	689.58	1,382.09	2,739.18	2,565.25
SICK PAY-S	689.58	1,382.09	2,739.15	2,565.22
SICK PAY-P	0.00	0.00	121.00	0.00
VACATION PAY-W	489.26	1,116.94	3,649.66	7,077.30
VACATION PAY-S	489.27	1,116.92	3,649.62	7,077.25
STAND BY TIME PAID-W	435.00	675.00	2,670.00	2,715.00
STAND BY TIME PAID-S	435.00	675.00	2,670.00	2,715.00
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	0.00	0.00	564.66	40.00
Total Expenses	101,999.82	169,790.66	735,314.49	896,715.40
Net Income	\$ 12,004.43	\$ 66,502.49	\$ 102,308.06	\$ 27,647.60

BURNEY WATER DISTRICT

Account Reconciliation

As of Dec 31, 2018

10300.0 - CASH IN BANK

Bank Statement Date: December 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance			594,580.29
Add: Cash Receipts			115,591.46
Less: Cash Disbursements			(100,757.67)
Add (Less) Other			<u>(8,353.77)</u>
Ending GL Balance			<u><u>601,060.31</u></u>
Ending Bank Balance			625,364.30
Add back deposits in transit			
	Dec 31, 2018	2,339.18	
	Dec 31, 2018	2,869.50	
	Dec 31, 2018	3,860.98	
	Dec 31, 2018	263.61	
	Dec 31, 2018	878.18	
	Dec 31, 2018	<u>465.53</u>	
Total deposits in transit			10,676.98
(Less) outstanding checks			
	Dec 13, 2018	28402	(650.00)
	Dec 13, 2018	28414	(45.00)
	Dec 22, 2018	28423	(50.00)
	Dec 22, 2018	28425	(2,510.00)
	Dec 22, 2018	28426	(22,121.70)
	Dec 22, 2018	28427	(318.90)
	Dec 22, 2018	28428	(60.00)
	Dec 22, 2018	28429	(1,841.14)
	Dec 28, 2018	9651	(1,400.95)
	Dec 28, 2018	9652	(1,376.45)
	Dec 28, 2018	9654	(1,284.04)
	Dec 28, 2018	9655	(2,240.75)
	Dec 28, 2018	9656	<u>(1,082.04)</u>
Total outstanding checks			(34,980.97)
Add (Less) Other			<u> </u>
Total other			
Unreconciled difference			<u>0.00</u>
Ending GL Balance			<u><u>601,060.31</u></u>

BURNEY WATER DISTRICT
Check Register
For the Period From Dec 1, 2018 to Dec 31, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	12/5/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
EFT1	12/5/18	CalPERS	10300.0	3,804.60
EFT2	12/5/18	NOR CAL LABORERS	10300.0	6,840.00
28395	12/6/18	SINGLETON AUMAN PC	10300.0	650.00
28386V	12/6/18	DEPT OF MOTOR VEHICLE	10300.0	-46.00
28368V	12/6/18	MEEKS	10300.0	-719.45
28396	12/13/18	AIR GAS USA	10300.0	54.15
28397	12/13/18	AT&T MOBILITY	10300.0	124.95
28398	12/13/18	BASIC LABORATORY, INC.	10300.0	128.00
28399	12/13/18	BURNEY DISPOSAL	10300.0	661.14
28400	12/13/18	CALIFORNIA SAFETY CO.	10300.0	175.00
28401	12/13/18	CALIF SPECIAL DISTRICTS ASSOC	10300.0	5,090.00
28402	12/13/18	DEBRA J. CRONE, CPA	10300.0	650.00
28403	12/13/18	DATA WEST, A DIVISION OF HARRIS SYSTEMS	10300.0	630.00
28404	12/13/18	FERGUSON ENTERPRISES INC #1423	10300.0	266.26
28405	12/13/18	FRONTIER COMMUNICATIONS	10300.0	722.30
28406	12/13/18	HARVEST PRINTING	10300.0	192.33
28407	12/13/18	HOVIS HARDWARE	10300.0	266.09
28408	12/13/18	J.W. WOOD COMPANY, INC.	10300.0	162.90
28409	12/13/18	LABORERS LOCAL 185	10300.0	216.00
28410	12/13/18	LEO S. JONES PROPANE SERVICE, INC.	10300.0	35.34
28411	12/13/18	LES SCHWAB TIRE CENTER	10300.0	962.25
28412	12/13/18	NAPA SIERRA	10300.0	107.01
28413	12/13/18	OFFICE DEPOT	10300.0	136.36
28414	12/13/18	RODRIGUEZ, WILLIE	10300.0	45.00
28415	12/13/18	STATEWIDE TRAFFIC SAFETY & SIGNS	10300.0	117.50
28416	12/13/18	STREAMLINE	10300.0	200.00
28417	12/13/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	217.72
28418	12/13/18	State Water Resources Control Board	10300.0	95.00
28419	12/13/18	TESORO COMMERCIAL FLEET	10300.0	722.05
28420	12/13/18	DO IT BEST VALLEY HARDWARE	10300.0	53.63
28421	12/13/18	State Water Resources Control Board	10300.0	18,633.00
1122	12/13/18	MARLA WOLFIN	10305.0	20.53
1123	12/13/18	SCOTT & ARWEN FLYNN	10305.0	7.39
1124	12/13/18	KAYLA CHILDERS	10305.0	38.99
9643	12/14/18	MIKE A. SKELLY	10300.0	2,196.29
9644	12/14/18	KEITH T. MOORE	10300.0	1,309.69
9645	12/14/18	WILLIE L. LYONS	10300.0	1,370.37
9646	12/14/18	MARGARITA ANGEL	10300.0	1,013.24
9647	12/14/18	AMANDA R. ROGERS	10300.0	1,284.04
9648	12/14/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9649	12/14/18	STEPHANIE A. MCQUADE	10300.0	1,046.83
Automatic	12/17/18	KS STATEBANK	10300.0	3,171.27
EFT	12/18/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
28422	12/22/18	ARAMARK	10300.0	766.68
28423	12/22/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28424	12/22/18	OFFICE DEPOT	10300.0	142.90
28425	12/22/18	PACE ENGINEERING	10300.0	2,510.00
28426	12/22/18	PG&E	10300.0	22,121.70
28427	12/22/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	318.90
28428	12/22/18	State Water Resources Control Board	10300.0	60.00
28429	12/22/18	FIRST NATIONAL BANK OMAHA	10300.0	1,841.14
EFT	12/25/18	TAMCO	10300.0	304.59
9650	12/28/18	MIKE A. SKELLY	10300.0	2,953.63
9651	12/28/18	KEITH T. MOORE	10300.0	1,400.95
9652	12/28/18	WILLIE L. LYONS	10300.0	1,376.45
9653	12/28/18	MARGARITA ANGEL	10300.0	961.12
9654	12/28/18	AMANDA R. ROGERS	10300.0	1,284.04

Check #	Date	Payee	Cash Account	Amount
9655	12/28/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9656	12/28/18	STEPHANIE A. MCQUADE	10300.0	1,082.04
EFT	12/28/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,172.39
Total				<u>100,824.58</u>

BURNEY WATER DISTRICT
Account Reconciliation
 As of Dec 31, 2018
10305.0 - CASH IN BANK - CUST DEPOSITS
 Bank Statement Date: December 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		28,415.32
Add: Cash Receipts		1,591.96
Less: Cash Disbursements		(66.91)
Add (Less) Other		<u> </u>
Ending GL Balance		<u>29,940.37</u>
Ending Bank Balance		29,752.13
Add back deposits in transit		
	Dec 31, 2018	100.00
	Dec 31, 2018	100.00
	Dec 31, 2018	<u>100.00</u>
Total deposits in transit		300.00
(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 1122	(20.53)
	Dec 13, 2018 1123	<u>(7.39)</u>
Total outstanding checks		(111.76)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u>29,940.37</u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Dec 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: December 31, 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
WATER INCOME STATEMENT
For the Six Months Ending December 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	26,673.38	227,092.77
COMMERCIAL INCOME-W	22,064.42	178,949.86
MISCELLANEOUS INCOME - W	0.00	0.03
OTHER BILLED INCOME-W	2,625.00	20,563.91
SERVICE CHARGE INCOME-W	137.50	1,162.50
LATE FEE INCOME	940.00	5,680.00
INTEREST INCOME-W	0.00	677.28
	<hr/>	<hr/>
TOTAL REVENUES	52,440.30	434,126.35
<u>WATER EXPENSES</u>		
AUDIT-W	0.00	525.00
BANK FEES-W	0.00	264.96
CHEMICALS-W	0.00	83.64
DEPRECIATION EXPENSE-W	9,083.33	54,499.98
DUES, FEES & SUBSCRIPTIONS-W	0.00	6,858.82
ENGINEERING FEES-W	1,344.00	8,169.00
GAS, FUEL & OIL-W	442.96	2,875.61
HEALTH INSURANCE-W	3,848.38	23,347.97
INTEREST EXPENSE-W	116.33	768.00
MEALS EXPENSE-W	6.00	70.49
OFFICE SUPPLIES-W	450.89	2,164.09
OFFICE EQUIP LEASE-W	152.29	761.46
OPERATING EXPENSE-W	490.19	5,321.45
PERS RETIREMENT-W	3,174.11	19,725.98
PERMITS/LICENSES/FEES-W	0.00	72.50
PG&E PUMPING COSTS-W	11,810.97	98,667.60
PG&E OFFICE UTILITIES-W	385.60	1,433.98
PROFESSIONAL FEES-W	477.50	5,700.86
R&M INFRASTRUCTURE-W	1,662.57	4,459.98
RENTAL OF EQUIPMENT-W	0.00	268.25
REPAIRS/MAINT BLDG-W	0.00	1,718.10
REPAIRS/MAINT EQUIP-W	26.61	6,384.35
TOOLS-W	41.81	2,684.54
SOCIAL SECURITY TAXES-W	901.67	6,131.61
TELEPHONE-W	424.82	2,525.33
TESTING EXPENSE-W	128.00	1,254.00
VEHICLE REPAIRS & MAINT-W	56.60	1,699.63
WAGES & SALARIES PRODUCTION-W	10,034.23	70,876.55
OVERTIME PAID-W	71.84	1,383.51
SICK PAY-W	689.58	2,739.18
VACATION PAY-W	489.26	3,649.66
STAND BY TIME PAID-W	435.00	2,670.00
WORKERS COMP-W	0.00	2,202.10
PENALTIES & FINES	0.00	564.66
	<hr/>	<hr/>
TOTAL EXPENSES	46,744.54	342,522.84
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 5,695.76	\$ 91,603.51

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the Six Months Ending December 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	43,823.58	263,395.45
COMMERCIAL INCOME-S	8,298.80	56,833.88
MISCELLANEOUS INCOME - S	0.00	0.03
OTHER BILLED INCOME-S	0.00	12,087.00
SERVICE CHARGE INCOME-S	137.50	1,162.50
INTEREST INCOME-S	0.00	370.61
	<hr/>	<hr/>
TOTAL REVENUES	52,259.88	333,849.47
	<hr/>	<hr/>
<u>SEWER EXPENSES</u>		
AUDIT-S	0.00	525.00
BANK FEES-S	0.00	264.96
DEPRECIATION EXPENSE-S	9,583.33	57,499.98
DUES, FEES & SUBSCRIPTIONS-S	0.00	1,768.82
ENGINEERING FEES-S	1,166.00	4,069.47
GAS, FUEL & OIL-S	442.97	2,840.32
HEALTH INSURANCE-S	3,848.38	23,347.97
INTEREST EXPENSE-S	116.34	768.04
LAB SUPPLIES-S	0.00	300.76
MEALS EXPENSE-S	6.00	70.51
MISC EXPENSE-S	22.50	22.50
OFFICE SUPPLIES-S	450.89	2,174.25
OFFICE EQUIP LEASE-S	152.30	761.49
OPERATING EXPENSE-S	791.51	6,409.38
PERS RETIREMENT-S	3,174.13	19,726.10
PERMITS/LICENSES/FEES-S	0.00	18,933.00
PG&E PUMPING COSTS-S	9,482.98	57,804.06
PG&E OFFICE UTILITIES-S	385.61	1,434.01
PROFESSIONAL FEES-S	547.50	6,046.87
R&M INFRASTRUCTURE-S	2,063.84	4,149.36
RENTAL OF EQUIPMENT-S	53.63	53.63
REPAIRS/MAINT BLDG-S	0.00	2,943.09
REPAIRS/MAINT EQUIP-S	29.51	6,387.34
TOOLS-S	92.62	292.75
SOCIAL SECURITY TAXES-S	1,310.19	7,400.55
TELEPHONE-S	424.83	2,525.40
TESTING EXPENSE-S	535.80	2,570.80
VEHICLE REPAIRS & MAINT-S	56.60	1,699.75
WAGES & SALARIES PRODUCTION-S	13,058.12	76,814.67
OVERTIME PAID-S	2,521.29	10,481.62
SICK PAY-S	689.58	2,739.15
VACATION PAY-S	489.27	3,649.62
STAND BY TIME PAID-S	435.00	2,670.00
WORKERS COMP-S	0.00	1,662.81
	<hr/>	<hr/>
TOTAL EXPENSES	51,930.72	330,808.03
	<hr/>	<hr/>
NET INCOME <LOSS> FROM SEWER OPERATIONS	\$ 329.16	\$ 3,041.44

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the Six Months Ending December 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,284.07	49,722.93
COMMERCIAL INCOME-P	1,020.00	6,115.51
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	0.00	4,124.50
INTEREST INCOME-P	0.00	325.29
	9,304.07	69,646.73
TOTAL REVENUES	9,304.07	69,646.73
 <u>POOL EXPENSES</u>		
CHEMICALS-P	0.00	1,691.29
DEPRECIATION EXPENSE-P	2,833.33	16,999.98
OFFICE EXPENSE-P	0.00	174.02
OPERATING EXPENSE-P	1.99	742.81
PERMITS/LICENSES/FEES-P	205.20	205.20
PG&E POOL UTILITIES	56.54	7,816.13
PROFESSIONAL FEES-W	0.00	100.00
REPAIRS/MAINT BLDG-P	50.00	300.00
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	2,418.26
WAGES & SALARIES PRODUCTION-P	0.00	28,843.19
OVERTIME PAID-P	0.00	965.39
SICK PAY - P	0.00	121.00
WORKERS COMP-P	0.00	629.17
	3,147.06	61,983.62
TOTAL EXPENSES	3,147.06	61,983.62
 NET INCOME <LOSS> FROM POOL OPERATIONS	 \$ 6,157.01	 \$ 7,663.11