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August 11, 2018

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, 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 July are \$158,253.37
2. Total Expenses for the period are \$132,532.63
3. Net Income (Loss) for the period is \$25,720.74
4. YTD Revenue is \$158,253.37
5. YTD Expenses are \$132,532.63
6. YTD Net Income (Loss) is \$25,720.74
7. The reconciled checking balance is \$390,266.61

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, 2018

ASSETS

Current Assets

IMPREST CASH-OFFICE	\$	300.00
CASH BOX-POOL		50.00
CASH IN BANK		390,266.61
CASH IN BANK - CUST DEPOSITS		25,867.81
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		104,456.61
WASHBURN PARCEL FUND 488-W		1,065.27
CASH FUND 494-W		57,655.44
CASH FUND 494-S		57,195.70
CASH FISCAL AGENT FUND 415-S		17,707.10
CASH FISCAL AGENT FUND 495-S		7,872.00
CASH FISCAL AGENT FUND 495-P		78,443.73
CASH FISCAL AGENT FUND 493-S		24,136.85
CAPACITY IMPROVEMENT-W 496		152.76
CAPACITY IMPROVEMENT SWR 489		169.77
ACCOUNTS RECEIVABLE		162,520.64
RETURNED CHECK		118.92
RETURNED CHECK		269.91
RETURNED CHECK		42.01
AR COMP GEN LATE FEES		10,594.39

Total Current Assets

959,576.22

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	5,676.03	
WORK IN PROGRESS - POOL	1,000.00	
ACCUMULATED DEPRECIATION-W	(2,507,692.50)	
ACCUMULATED DEPRECIATION-S	(3,258,602.25)	
ACCUMULATED DEPRECIATION-P	(658,303.46)	
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Total Property and Equipment		4,312,930.10
Other Assets		
DEFERRED OUTFLOWS-W	28,990.00	
DEFERRED OUTFLOWS-S	26,402.00	
DEFERRED OUTFLOWS-P	12,656.00	
	<hr/>	
Total Other Assets		68,048.00
		<hr/>
Total Assets		\$ 5,340,554.32
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LIABILITIES AND CAPITAL

Current Liabilities		
ACCOUNTS PAYABLE	\$ 14,666.31	
LOAN PAYABLE - KS STATE BANK	34,096.28	
ACCRUED VACATION PAYABLE	21,600.52	
INSURANCE WITHHOLDINGS	12.00	
FICA TAXES PAYABLE W-S-P	(51.02)	
SDI WITHHELD PAYABLE	(0.01)	
UNION DUES	204.00	
CAL- PERS	541.48	
CUSTOMER DEPOSITS-W	8,883.59	
CUSTOMER DEPOSITS-S	12,662.34	
CUSTOMER DEPOSITS-P	2,752.00	
DEFERRED REVENUE - P	57,130.00	
	<hr/>	
Total Current Liabilities		152,497.49
Long-Term Liabilities		
LOAN - KS STATE BANK	56,745.36	
NET PENSION LIABILITY-W	244,877.00	
NET PENSION LIABILITY-S	223,032.00	
NET PENSION LIABILITY-P	106,918.00	
DEFERRED INFLOWS-W	24,321.00	
DEFERRED INFLOWS-S	22,151.00	
DEFERRED INFLOWS-P	10,619.00	
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Total Long-Term Liabilities		<u>688,663.36</u>
Total Liabilities		841,160.85
Capital		
CAPITAL CONTRIBUTIONS-W	2,571,691.02	
CAPITAL CONTRIBUTIONS-S	120,484.00	
CAPITAL CONTRIBUTIONS-P	965,530.33	
RESERVE FOR BOND SINKING FUND DESIGNATED (NEW EQUITY ACCT)	17,706.62	
RETAINED EARNINGS	531,324.21	
Net Income	<u>25,720.74</u>	
Total Capital		<u>4,499,393.47</u>
Total Liabilities & Capital		<u>\$ 5,340,554.32</u>

BURNEY WATER DISTRICT
Income Statement
For the One Month Ending July 31, 2018

	Current Month		Year to Date	
Revenues				
RESIDENTIAL INCOME-W	\$ 47,474.56	30.00	\$ 47,474.56	30.00
RESIDENTIAL INCOME-S	44,457.16	28.09	44,457.16	28.09
RESIDENTIAL INCOME-P	8,291.22	5.24	8,291.22	5.24
COMMERCIAL INCOME-W	33,994.83	21.48	33,994.83	21.48
COMMERCIAL INCOME-S	10,738.81	6.79	10,738.81	6.79
COMMERCIAL INCOME-P	1,035.29	0.65	1,035.29	0.65
SWIMMING LESSONS	3,950.00	2.50	3,950.00	2.50
MOMMY & ME	80.00	0.05	80.00	0.05
LITTLE SWIMMERS	40.00	0.03	40.00	0.03
NIGHT SWIM	680.00	0.43	680.00	0.43
GATE FEES-P	1,257.00	0.79	1,257.00	0.79
POOL PASS PURCHASES	80.00	0.05	80.00	0.05
LIFE GUARD LESSONS	50.00	0.03	50.00	0.03
REPLACEMENT PASSES-P	40.00	0.03	40.00	0.03
AQUATIC PASS	615.00	0.39	615.00	0.39
POOL RENTAL FEES	3,599.50	2.27	3,599.50	2.27
OTHER BILLED INCOME-W	800.00	0.51	800.00	0.51
SERVICE CHARGE INCOME-W	100.00	0.06	100.00	0.06
SERVICE CHARGE INCOME-S	100.00	0.06	100.00	0.06
LATE FEE INCOME	870.00	0.55	870.00	0.55
	<u>158,253.37</u>	<u>100.00</u>	<u>158,253.37</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>158,253.37</u>	<u>100.00</u>	<u>158,253.37</u>	<u>100.00</u>
Expenses				
BANK FEES-W	59.35	0.04	59.35	0.04
BANK FEES-S	59.36	0.04	59.36	0.04
CHEMICALS-W	83.64	0.05	83.64	0.05
CHEMICALS-P	185.51	0.12	185.51	0.12
DEPRECIATION EXPENSE-W	8,314.50	5.25	8,314.50	5.25
DEPRECIATION EXPENSE-S	7,520.25	4.75	7,520.25	4.75
DEPRECIATION EXPENSE-P	2,815.42	1.78	2,815.42	1.78
DUES, FEES & SUBSCRIPTIONS-W	1,768.82	1.12	1,768.82	1.12
DUES, FEES & SUBSCRIPTIONS-S	1,768.82	1.12	1,768.82	1.12
ENGINEERING FEES-W	1,290.50	0.82	1,290.50	0.82
ENGINEERING FEES-S	400.50	0.25	400.50	0.25
GAS, FUEL & OIL-W	535.74	0.34	535.74	0.34
GAS, FUEL & OIL-S	535.75	0.34	535.75	0.34
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	137.71	0.09	137.71	0.09
INTEREST EXPENSE-S	137.71	0.09	137.71	0.09
MEALS EXPENSE-W	6.00	0.00	6.00	0.00
MEALS EXPENSE-S	6.00	0.00	6.00	0.00

	Current Month		Year to Date	
OFFICE SUPPLIES-W	265.29	0.17	265.29	0.17
OFFICE SUPPLIES-S	265.29	0.17	265.29	0.17
OFFICE EQUIP LEASE-W	(152.30)	(0.10)	(152.30)	(0.10)
OFFICE EQUIP LEASE-S	152.30	0.10	152.30	0.10
OPERATING EXPENSE-W	532.04	0.34	532.04	0.34
OPERATING EXPENSE-S	692.17	0.44	692.17	0.44
OPERATING EXPENSE-P	656.37	0.41	656.37	0.41
PERS RETIREMENT-W	3,263.18	2.06	3,263.18	2.06
PERS RETIREMENT-S	3,263.21	2.06	3,263.21	2.06
PG&E PUMPING COSTS-W	22,914.41	14.48	22,914.41	14.48
PG&E PUMPING COSTS-S	10,662.87	6.74	10,662.87	6.74
PG&E OFFICE UTILITIES-W	243.71	0.15	243.71	0.15
PG&E OFFICE UTILITIES-S	243.71	0.15	243.71	0.15
PG&E POOL UTILITIES	3,140.15	1.98	3,140.15	1.98
PROFESSIONAL FEES-W	377.50	0.24	377.50	0.24
PROFESSIONAL FEES-S	447.50	0.28	447.50	0.28
R&M INFRASTRUCTURE-W	42.47	0.03	42.47	0.03
REPAIRS/MAINT BLDG-W	107.07	0.07	107.07	0.07
REPAIRS/MAINT BLDG-S	352.98	0.22	352.98	0.22
REPAIRS/MAINT BLDG-P	50.00	0.03	50.00	0.03
REPAIRS/MAINT EQUIP-W	465.52	0.29	465.52	0.29
REPAIRS/MAINT EQUIP-S	465.53	0.29	465.53	0.29
SEMINARS & EDUCATION-P	300.00	0.19	300.00	0.19
TOOLS-W	2,407.73	1.52	2,407.73	1.52
TOOLS-S	29.90	0.02	29.90	0.02
SOCIAL SECURITY TAXES-W	952.21	0.60	952.21	0.60
SOCIAL SECURITY TAXES-S	1,094.05	0.69	1,094.05	0.69
SOCIAL SECURITY TAXES-P	1,224.54	0.77	1,224.54	0.77
TELEPHONE-W	419.48	0.27	419.48	0.27
TELEPHONE-S	419.48	0.27	419.48	0.27
TESTING EXPENSE-W	221.00	0.14	221.00	0.14
TESTING EXPENSE-S	491.80	0.31	491.80	0.31
VEHICLE REPAIRS & MAINT-W	186.46	0.12	186.46	0.12
VEHICLE REPAIRS & MAINT-S	186.47	0.12	186.47	0.12
WAGES & SALARIES PRODUCTION-W	11,793.31	7.45	11,793.31	7.45
WAGES & SALARIES PRODUCTION-S	10,751.91	6.79	10,751.91	6.79
WAGES & SALARIES PRODUCTION-P	13,238.58	8.37	13,238.58	8.37
OVERTIME PAID-W	184.67	0.12	184.67	0.12
OVERTIME PAID-S	1,399.39	0.88	1,399.39	0.88
OVERTIME PAID-P	965.39	0.61	965.39	0.61
SICK PAY-W	7.53	0.00	7.53	0.00
SICK PAY-S	7.52	0.00	7.52	0.00
SICK PAY-P	121.00	0.08	121.00	0.08
VACATION PAY-W	1,752.75	1.11	1,752.75	1.11
VACATION PAY-S	1,752.75	1.11	1,752.75	1.11
STAND BY TIME PAID-W	390.00	0.25	390.00	0.25
STAND BY TIME PAID-S	390.00	0.25	390.00	0.25
PENALTIES & FINES	71.40	0.05	71.40	0.05
Total Expenses	<u>132,532.63</u>	83.75	<u>132,532.63</u>	83.75
Net Income	<u>\$ 25,720.74</u>	16.25	<u>\$ 25,720.74</u>	16.25

BURNEY WATER DISTRICT
Income Statement
For the One Month Ending July 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
RESIDENTIAL INCOME-W	\$ 47,474.56	\$ 49,086.97	\$ 47,474.56	\$ 49,086.97
RESIDENTIAL INCOME-S	44,457.16	44,895.12	44,457.16	44,895.12
RESIDENTIAL INCOME-P	8,291.22	8,241.09	8,291.22	8,241.09
GRANT MONEY-S	0.00	29,452.00	0.00	29,452.00
COMMERCIAL INCOME-W	33,994.83	31,761.45	33,994.83	31,761.45
COMMERCIAL INCOME-S	10,738.81	10,844.50	10,738.81	10,844.50
COMMERCIAL INCOME-P	1,035.29	1,069.94	1,035.29	1,069.94
SWIMMING LESSONS	3,950.00	4,460.00	3,950.00	4,460.00
MOMMY & ME	80.00	210.00	80.00	210.00
LITTLE SWIMMERS	40.00	24.00	40.00	24.00
NIGHT SWIM	680.00	754.00	680.00	754.00
GATE FEES-P	1,257.00	1,223.00	1,257.00	1,223.00
POOL PASS PURCHASES	80.00	560.00	80.00	560.00
LIFE GUARD LESSONS	50.00	0.00	50.00	0.00
REPLACEMENT PASSES-P	40.00	20.00	40.00	20.00
AQUATIC PASS	615.00	720.00	615.00	720.00
POOL RENTAL FEES	3,599.50	925.00	3,599.50	925.00
MISCELLANEOUS INCOME - W	0.00	1.14	0.00	1.14
OTHER BILLED INCOME-W	800.00	0.00	800.00	0.00
SERVICE CHARGE INCOME-W	100.00	212.50	100.00	212.50
SERVICE CHARGE INCOME-S	100.00	212.50	100.00	212.50
LATE FEE INCOME	870.00	1,000.00	870.00	1,000.00
Total Revenues	158,253.37	185,673.21	158,253.37	185,673.21
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	158,253.37	185,673.21	158,253.37	185,673.21
Expenses				
BANK FEES-W	59.35	102.53	59.35	102.53
BANK FEES-S	59.36	102.53	59.36	102.53
CHEMICALS-W	83.64	0.00	83.64	0.00
CHEMICALS-S	0.00	837.96	0.00	837.96
CHEMICALS-P	185.51	807.71	185.51	807.71
DEPRECIATION EXPENSE-W	8,314.50	8,314.50	8,314.50	8,314.50
DEPRECIATION EXPENSE-S	7,520.25	7,520.25	7,520.25	7,520.25
DEPRECIATION EXPENSE-P	2,815.42	2,815.42	2,815.42	2,815.42
DUES, FEES & SUBSCRIPTIONS-W	1,768.82	1,946.30	1,768.82	1,946.30
DUES, FEES & SUBSCRIPTIONS-S	1,768.82	1,946.30	1,768.82	1,946.30
ENGINEERING FEES-W	1,290.50	235.87	1,290.50	235.87
ENGINEERING FEES-S	400.50	17,678.38	400.50	17,678.38
GAS, FUEL & OIL-W	535.74	388.30	535.74	388.30
GAS, FUEL & OIL-S	535.75	401.50	535.75	401.50

	Current Month	Current Month	Year to Date	Year to Date
	This Year	Last Year	This Year	Last Year
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	137.71	187.75	137.71	187.75
INTEREST EXPENSE-S	137.71	187.74	137.71	187.74
MEALS EXPENSE-W	6.00	6.27	6.00	6.27
MEALS EXPENSE-S	6.00	6.27	6.00	6.27
OFFICE SUPPLIES-W	265.29	153.49	265.29	153.49
OFFICE SUPPLIES-S	265.29	153.50	265.29	153.50
OFFICE EQUIP LEASE-W	(152.30)	152.29	(152.30)	152.29
OFFICE EQUIP LEASE-S	152.30	152.30	152.30	152.30
OPERATING EXPENSE-W	532.04	836.75	532.04	836.75
OPERATING EXPENSE-S	692.17	1,364.97	692.17	1,364.97
OPERATING EXPENSE-P	656.37	215.51	656.37	215.51
PERS RETIREMENT-W	3,263.18	2,029.88	3,263.18	2,029.88
PERS RETIREMENT-S	3,263.21	2,029.88	3,263.21	2,029.88
PERMITS/LICENSES/FEES-W	0.00	2,526.00	0.00	2,526.00
PG&E PUMPING COSTS-W	22,914.41	20,807.42	22,914.41	20,807.42
PG&E PUMPING COSTS-S	10,662.87	8,593.71	10,662.87	8,593.71
PG&E OFFICE UTILITIES-W	243.71	250.90	243.71	250.90
PG&E OFFICE UTILITIES-S	243.71	250.90	243.71	250.90
PG&E POOL UTILITIES	3,140.15	3,671.90	3,140.15	3,671.90
PROFESSIONAL FEES-W	377.50	425.00	377.50	425.00
PROFESSIONAL FEES-S	447.50	425.00	447.50	425.00
R&M INFRASTRUCTURE-W	42.47	679.12	42.47	679.12
R&M INFRASTRUCTURE-S	0.00	313.18	0.00	313.18
R&M INFRASTRUCTURE-P	0.00	5,322.53	0.00	5,322.53
RENTAL OF EQUIPMENT-W	0.00	27.29	0.00	27.29
REPAIRS/MAINT BLDG-W	107.07	384.67	107.07	384.67
REPAIRS/MAINT BLDG-S	352.98	499.33	352.98	499.33
REPAIRS/MAINT BLDG-P	50.00	50.00	50.00	50.00
REPAIRS/MAINT EQUIP-W	465.52	79.27	465.52	79.27
REPAIRS/MAINT EQUIP-S	465.53	31.91	465.53	31.91
SEMINARS & EDUCATION-P	300.00	0.00	300.00	0.00
TOOLS-W	2,407.73	120.53	2,407.73	120.53
TOOLS-S	29.90	366.14	29.90	366.14
TOOLS-P	0.00	70.21	0.00	70.21
SOCIAL SECURITY TAXES-W	952.21	767.17	952.21	767.17
SOCIAL SECURITY TAXES-S	1,094.05	820.55	1,094.05	820.55
SOCIAL SECURITY TAXES-P	1,224.54	1,099.54	1,224.54	1,099.54
TELEPHONE-W	419.48	441.13	419.48	441.13
TELEPHONE-S	419.48	441.14	419.48	441.14
TESTING EXPENSE-W	221.00	226.00	221.00	226.00
TESTING EXPENSE-S	491.80	302.80	491.80	302.80
VEHICLE REPAIRS & MAINT-W	186.46	6.31	186.46	6.31
VEHICLE REPAIRS & MAINT-S	186.47	6.32	186.47	6.32
WAGES & SALARIES PRODUCTION-W	11,793.31	5,236.04	11,793.31	5,236.04
WAGES & SALARIES PRODUCTION-S	10,751.91	8,066.04	10,751.91	8,066.04
WAGES & SALARIES PRODUCTION-P	13,238.58	16,013.55	13,238.58	16,013.55
OVERTIME PAID-W	184.67	212.23	184.67	212.23
OVERTIME PAID-S	1,399.39	1,128.22	1,399.39	1,128.22
OVERTIME PAID-P	965.39	1,206.92	965.39	1,206.92
SICK PAY-W	7.53	213.29	7.53	213.29
SICK PAY-S	7.52	213.29	7.52	213.29
SICK PAY-P	121.00	0.00	121.00	0.00

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
VACATION PAY-W	1,752.75	729.04	1,752.75	729.04
VACATION PAY-S	1,752.75	729.04	1,752.75	729.04
STAND BY TIME PAID-W	390.00	412.50	390.00	412.50
STAND BY TIME PAID-S	390.00	412.50	390.00	412.50
PENALTIES & FINES	71.40	0.00	71.40	0.00
Total Expenses	132,532.63	141,849.54	132,532.63	141,849.54
Net Income	\$ 25,720.74	\$ 43,823.67	\$ 25,720.74	\$ 43,823.67

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Jul 31, 2018
 10300.0 - CASH IN BANK
 Bank Statement Date: July 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		412,226.53
Add: Cash Receipts		191,355.48
Less: Cash Disbursements		(202,250.65)
Add (Less) Other		<u>(11,064.75)</u>
Ending GL Balance		<u><u>390,266.61</u></u>
Ending Bank Balance		435,133.21
Add back deposits in transit		
	Jul 31, 2018	4,417.64
	Jul 31, 2018	1,443.03
	Jul 31, 2018	2,163.78
	Jul 31, 2018	<u>215.00</u>
Total deposits in transit		8,239.45
(Less) outstanding checks		
	Jul 27, 2018	28248 (210.00)
	Jul 27, 2018	28249 (199.00)
	Jul 27, 2018	28250 (50.00)
	Jul 27, 2018	28251 (1,691.00)
	Jul 27, 2018	28252 (37,204.85)
	Jul 27, 2018	28253 (873.16)
	Jul 13, 2018	9522 (176.21)
	Jul 27, 2018	9528 (1,389.89)
	Jul 27, 2018	9529 (1,439.97)
	Jul 27, 2018	9530 (1,596.45)
	Jul 27, 2018	9533 (1,185.39)
	Jul 27, 2018	9536 (183.38)
	Jul 27, 2018	9537 (477.30)
	Jul 27, 2018	9544 <u>(828.41)</u>
Total outstanding checks		(47,505.01)
Add (Less) Other		
	Jul 27, 2018	AJE 0718-5 (4,926.50)
	Jul 27, 2018	AJE 0718-5 <u>(674.54)</u>
Total other		(5,601.04)
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>390,266.61</u></u>

BURNEY WATER DISTRICT

Check Register

For the Period From Jul 1, 2018 to Jul 31, 2018

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Cash Account	Amount
EFT	7/9/18	CALIF. PUBLIC EMPLOYEES' RETIREMENT SYS	10300.0	2,087.20
EFT1	7/9/18	CalPERS	10300.0	4,009.00
EFT	7/11/18	NOR CAL LABORERS	10300.0	6,840.00
28218	7/12/18	Access Information Management	10300.0	94.11
28219	7/12/18	AIR GAS USA	10300.0	176.71
28220	7/12/18	AT&T MOBILITY	10300.0	126.52
28221	7/12/18	BURNEY DISPOSAL	10300.0	677.10
28222	7/12/18	DEBRA J. CRONE, CPA	10300.0	650.00
28223	7/12/18	FERGUSON ENTERPRISES INC #1423	10300.0	3,515.02
28224	7/12/18	FRONTIER COMMUNICATIONS	10300.0	709.81
28225	7/12/18	GENERAL MACHINERY	10300.0	124.59
28226	7/12/18	HARVEST PRINTING	10300.0	176.24
28227	7/12/18	HOVIS HARDWARE	10300.0	605.26
28228	7/12/18	LABORERS LOCAL 185	10300.0	216.00
28229	7/12/18	NAPA SIERRA	10300.0	377.43
28230	7/12/18	OFFICE DEPOT	10300.0	134.30
28231	7/12/18	UNITED STATES POSTAL SERVICE	10300.0	577.38
28232	7/12/18	PRECISION LUBE EXPRESS	10300.0	113.81
28233	7/12/18	RACO MANUFACTURING & ENGINEERING CO	10300.0	4,148.76
28234	7/12/18	SHASTA LAFCO	10300.0	3,376.00
28235	7/12/18	STREAMLINE	10300.0	200.00
28236	7/12/18	SUPERIOR AVE STEEL & SUPPLY, INC.	10300.0	42.47
28237	7/12/18	TESORO COMMERCIAL FLEET	10300.0	1,071.49
28238	7/12/18	THATCHER COMPANY OF CALIF, INC	10300.0	1,704.49
28239	7/12/18	FIRST NATIONAL BANK OMAHA	10300.0	1,272.53
28240	7/12/18	LES SCHWAB TIRE CENTER	10300.0	145.44
9509	7/13/18	TAIRIN D. DAUM	10300.0	309.00
9510	7/13/18	ASHLEY V. DAVIES	10300.0	671.99
9511	7/13/18	PARIS M. DEATON-GEISLER	10300.0	327.63
9512	7/13/18	DEVIN T. MURRAY	10300.0	697.71
9513	7/13/18	CHRISTOPHER L. PHIPPS	10300.0	246.64
9514	7/13/18	CASSANDRA L. TAYLOR	10300.0	655.27
9515	7/13/18	JESSICA E. THOMPSON	10300.0	507.38
9516	7/13/18	BAILEY J. TURNER	10300.0	693.20
9517	7/13/18	ELIAS S. URLIE	10300.0	856.04
9518	7/13/18	AMBER D. WOODEN	10300.0	935.94
9519	7/13/18	MIKE A. SKELLY	10300.0	2,421.33
9520	7/13/18	KEITH T. MOORE	10300.0	1,357.72
9521	7/13/18	WILLIE L. LYONS	10300.0	1,418.91
9522	7/13/18	CAROLYN CAMPBELL	10300.0	176.21
9523	7/13/18	AMANDA R. ROGERS	10300.0	1,311.08
9524	7/13/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9525	7/13/18	STEPHANIE A. MCQUADE	10300.0	1,169.97
9526	7/13/18	MARGARITA ANGEL	10300.0	929.03
1106	7/13/18	LEON WOOD	10305.0	0.99
1107	7/13/18	STEPHANIE PRUITT	10305.0	97.25
1108	7/13/18	DAN & DEANNA NIEMEIR	10305.0	100.00
1109	7/13/18	WATKINS MINI STORAGE	10305.0	100.00
1106V	7/13/18	LEON WOOD	10305.0	-0.99
28225V	7/13/18	GENERAL MACHINERY	10300.0	-124.59
28241	7/13/18	GLOBAL MACHINERY	10300.0	124.59
EFT	7/13/18	NOR CAL LABORERS	10300.0	1,140.00
Automatic	7/16/18	KS STATEBANK	10300.0	3,171.27
eft	7/18/18	TESORO COMMERCIAL FLEET	10300.0	1,071.49
28242	7/19/18	ARAMARK	10300.0	574.92
28243	7/19/18	BASIC LABORATORY, INC.	10300.0	128.00
28244	7/19/18	BURNEY SAW SHOP	10300.0	16.08
28245	7/19/18	OFFICE DEPOT	10300.0	8.77

Check #	Date	Payee	Cash Account	Amount
28246	7/19/18	Top Hat Energy	10300.0	86,450.00
28247	7/19/18	USA BLUE BOOK	10300.0	2,397.83
Prepay applied	7/25/18	TAMCO	10300.0	
9527	7/27/18	MIKE A. SKELLY	10300.0	1,609.11
9528	7/27/18	KEITH T. MOORE	10300.0	1,389.89
9529	7/27/18	WILLIE L. LYONS	10300.0	1,439.97
9530	7/27/18	CAROLYN CAMPBELL	10300.0	1,596.45
9531	7/27/18	AMANDA R. ROGERS	10300.0	1,249.59
9532	7/27/18	WILLIAM M. RODRIGUEZ	10300.0	2,240.75
9533	7/27/18	STEPHANIE A. MCQUADE	10300.0	1,185.39
9534	7/27/18	MARGARITA ANGEL	10300.0	984.95
9535	7/27/18	TAIRIN D. DAUM	10300.0	640.59
9536	7/27/18	ASHLEY V. DAVIES	10300.0	183.38
9537	7/27/18	PARIS M. DEATON-GEISLER	10300.0	477.30
9538	7/27/18	DEVIN T. MURRAY	10300.0	351.52
9539	7/27/18	CHRISTOPHER L. PHIPPS	10300.0	267.19
9540	7/27/18	CASSANDRA L. TAYLOR	10300.0	667.08
9541	7/27/18	JESSICA E. THOMPSON	10300.0	576.66
9544	7/27/18	AMBER D. WOODEN	10300.0	828.41
9542	7/27/18	BAILEY J. TURNER	10300.0	623.84
9543	7/27/18	ELIAS S. URLIE	10300.0	654.75
28248	7/27/18	BASIC LABORATORY, INC.	10300.0	210.00
28249	7/27/18	CALIFORNIA SAFETY CO.	10300.0	199.00
28250	7/27/18	MOUSEMAN PEST CONTROL	10300.0	50.00
28251	7/27/18	PACE ENGINEERING	10300.0	1,691.00
28252	7/27/18	PG&E	10300.0	37,204.85
28253	7/27/18	SICKLER ELECTRIC	10300.0	873.16
Total				<u>202,547.90</u>

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

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance		23,965.06
Add: Cash Receipts		2,200.00
Less: Cash Disbursements		(297.25)
Add (Less) Other		<u> </u>
Ending GL Balance		<u><u>25,867.81</u></u>
Ending Bank Balance		25,893.22
Add back deposits in transit	<u> </u>	
Total deposits in transit		
(Less) outstanding checks		
	Jan 18, 2018 1088	(16.23)
	Feb 28, 2018 1092	(8.67)
	Mar 19, 2018 1095	<u>(0.51)</u>
Total outstanding checks		(25.41)
Add (Less) Other		<u> </u>
Total other		
Unreconciled difference		<u>0.00</u>
Ending GL Balance		<u><u>25,867.81</u></u>

BURNEY WATER DISTRICT
 Account Reconciliation
 As of Jul 31, 2018
 10310.0 - CASH IN BANK - CAPITAL IMP
 Bank Statement Date: July 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
 Account Reconciliation
 As of Jul 31, 2018
 10312.0 - CASH IN BANK - DEBIT SRV RESER
 Bank Statement Date: July 31, 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 Jul 31, 2018
 10314.0 - CASH IN BANK - DEPREC RESERVE
 Bank Statement Date: July 31, 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 Jul 31, 2018
 10316.0 - CASH IN BANK-USDA CONSTRUCTION
 Bank Statement Date: July 31, 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		<u>100.00</u>
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		<u>0.00</u>
Ending GL Balance		<u>100.00</u>

BURNEY WATER DISTRICT
Account Reconciliation
As of Jul 31, 2018
10400.0 - ACH CLEARING
Bank Statement Date: July 31, 2018

Filter Criteria includes: Report is printed in Detail Format.

Beginning GL Balance	85.02
Add: Cash Receipts	
Less: Cash Disbursements	
Add (Less) Other	<u>15.00</u>
Ending GL Balance	<u>100.02</u>
Ending Bank Balance	100.02
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>100.02</u>

**BURNEY WATER DISTRICT
WATER INCOME STATEMENT
For the One Month Ending July 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>WATER REVENUE</u>		
RESIDENTIAL INCOME-W	47,474.56	47,474.56
COMMERCIAL INCOME-W	33,994.83	33,994.83
OTHER BILLED INCOME-W	800.00	800.00
SERVICE CHARGE INCOME-W	100.00	100.00
LATE FEE INCOME	870.00	870.00
	<hr/>	<hr/>
TOTAL REVENUES	83,239.39	83,239.39
	<hr/>	<hr/>
<u>WATER EXPENSES</u>		
BANK FEES-W	59.35	59.35
CHEMICALS-W	83.64	83.64
DEPRECIATION EXPENSE-W	8,314.50	8,314.50
DUES, FEES & SUBSCRIPTIONS-W	1,768.82	1,768.82
ENGINEERING FEES-W	1,290.50	1,290.50
GAS, FUEL & OIL-W	535.74	535.74
HEALTH INSURANCE-W	3,848.38	3,848.38
INTEREST EXPENSE-W	137.71	137.71
MEALS EXPENSE-W	6.00	6.00
OFFICE SUPPLIES-W	265.29	265.29
OFFICE EQUIP LEASE-W	(152.30)	(152.30)
OPERATING EXPENSE-W	532.04	532.04
PERS RETIREMENT-W	3,263.18	3,263.18
PG&E PUMPING COSTS-W	22,914.41	22,914.41
PG&E OFFICE UTILITIES-W	243.71	243.71
PROFESSIONAL FEES-W	377.50	377.50
R&M INFRASTRUCTURE-W	42.47	42.47
REPAIRS/MAINT BLDG-W	107.07	107.07
REPAIRS/MAINT EQUIP-W	465.52	465.52
TOOLS-W	2,407.73	2,407.73
SOCIAL SECURITY TAXES-W	952.21	952.21
TELEPHONE-W	419.48	419.48
TESTING EXPENSE-W	221.00	221.00
VEHICLE REPAIRS & MAINT-W	186.46	186.46
WAGES & SALARIES PRODUCTION-W	11,793.31	11,793.31
OVERTIME PAID-W	184.67	184.67
SICK PAY-W	7.53	7.53
VACATION PAY-W	1,752.75	1,752.75
STAND BY TIME PAID-W	390.00	390.00
PENALTIES & FINES	71.40	71.40
	<hr/>	<hr/>
TOTAL EXPENSES	62,490.07	62,490.07
	<hr/>	<hr/>
NET INCOME <LOSS> FROM WATER OPERATIONS	\$ 20,749.32	\$ 20,749.32

**BURNEY WATER DISTRICT
SEWER INCOME STATEMENT
For the One Month Ending July 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>SEWER REVENUE</u>		
RESIDENTIAL INCOME-S	44,457.16	44,457.16
COMMERCIAL INCOME-S	10,738.81	10,738.81
SERVICE CHARGE INCOME-S	100.00	100.00
	55,295.97	55,295.97
TOTAL REVENUES	55,295.97	55,295.97
 <u>SEWER EXPENSES</u>		
BANK FEES-S	59.36	59.36
DEPRECIATION EXPENSE-S	7,520.25	7,520.25
DUES, FEES & SUBSCRIPTIONS-S	1,768.82	1,768.82
ENGINEERING FEES-S	400.50	400.50
GAS, FUEL & OIL-S	535.75	535.75
HEALTH INSURANCE-S	3,848.38	3,848.38
INTEREST EXPENSE-S	137.71	137.71
MEALS EXPENSE-S	6.00	6.00
OFFICE SUPPLIES-S	265.29	265.29
OFFICE EQUIP LEASE-S	152.30	152.30
OPERATING EXPENSE-S	692.17	692.17
PERS RETIREMENT-S	3,263.21	3,263.21
PG&E PUMPING COSTS-S	10,662.87	10,662.87
PG&E OFFICE UTILITIES-S	243.71	243.71
PROFESSIONAL FEES-S	447.50	447.50
REPAIRS/MAINT BLDG-S	352.98	352.98
REPAIRS/MAINT EQUIP-S	465.53	465.53
TOOLS-S	29.90	29.90
SOCIAL SECURITY TAXES-S	1,094.05	1,094.05
TELEPHONE-S	419.48	419.48
TESTING EXPENSE-S	491.80	491.80
VEHICLE REPAIRS & MAINT-S	186.47	186.47
WAGES & SALARIES PRODUCTION-S	10,751.91	10,751.91
OVERTIME PAID-S	1,399.39	1,399.39
SICK PAY-S	7.52	7.52
VACATION PAY-S	1,752.75	1,752.75
STAND BY TIME PAID-S	390.00	390.00
	47,345.60	47,345.60
TOTAL EXPENSES	47,345.60	47,345.60
 NET INCOME <LOSS> FROM SEWER OPERATIONS \$	7,950.37 \$	7,950.37

**BURNEY WATER DISTRICT
POOL INCOME STATEMENT
For the One Month Ending July 31, 2018**

	<u>CURRENT MONTH</u>	<u>YEAR TO DATE</u>
<u>POOL REVENUE</u>		
RESIDENTIAL INCOME-P	8,291.22	8,291.22
COMMERCIAL INCOME-P	1,035.29	1,035.29
SWIMMING LESSONS	3,950.00	3,950.00
MOMMY & ME	80.00	80.00
LITTLE SWIMMERS	40.00	40.00
NIGHT SWIM	680.00	680.00
GATE FEES-P	1,257.00	1,257.00
POOL PASS PURCHASES	80.00	80.00
LIFE GUARD LESSONS	50.00	50.00
REPLACEMENT PASSES-P	40.00	40.00
AQUATIC PASS	615.00	615.00
POOL RENTAL FEES	3,599.50	3,599.50
	19,718.01	19,718.01
TOTAL REVENUES	19,718.01	19,718.01
 <u>POOL EXPENSES</u>		
CHEMICALS-P	185.51	185.51
DEPRECIATION EXPENSE-P	2,815.42	2,815.42
OPERATING EXPENSE-P	656.37	656.37
PG&E POOL UTILITIES	3,140.15	3,140.15
REPAIRS/MAINT BLDG-P	50.00	50.00
SEMINARS & EDUCATION-P	300.00	300.00
SOCIAL SECURITY TAXES-P	1,224.54	1,224.54
WAGES & SALARIES PRODUCTION-P	13,238.58	13,238.58
OVERTIME PAID-P	965.39	965.39
SICK PAY - P	121.00	121.00
	22,696.96	22,696.96
TOTAL EXPENSES	22,696.96	22,696.96
 NET INCOME <LOSS> FROM POOL OPERATIONS	(\$ 2,978.95)	(\$ 2,978.95)